BMA
Management Consulting Inc.

Municipal Study - 2014

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Executive Summary—City of Guelph

Socio-Economic Factors

This section of the report includes information on population changes, land area, density, household incomes, age demographics, assessment information, and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The executive summary includes excerpts of the socio-economic factors. The results have been presented to show a comparison to the overall survey average of 95 Ontario municipalities as well as a comparison to the average within the geographic location.

	Guelph	Survey Average	Southwest Average
2014 Population Density per sq. km.	1,488	594	512
2011-2014 Population Increase	5.9%	6.5%	4.6%
2013 Building Construction Value per Capita	$ 2,697	$ 2,192	$ 2,172
2013 Estimated Average Household Income	$ 91,342	$ 93,038	$ 89,948
2014 Unweighted Assessment per Capita	$ 119,430	$ 133,081	$ 136,094
2014 Weighted Assessment per Capita	$ 143,735	$ 140,452	$ 139,001
2013 - 2014 Change in Unweighted Assessment	4.3%	5.2%	4.7%
2014 % of Residential Unweighted Assessment	79.1%	78.9%	75.4%
2013 Median Single Family Detached (000's)	$ 323	$ 262	$ 243

Population density indicates the number of residents living in an area. Density readings can lend insight into the age of a city, growth patterns, zoning practices, new development opportunities and the level of multi-family unit housing. **Population growth** will influence the revenue base through its effect on property taxes. As the population increases so does the potential for an increase in the revenue base. As population increases, the expenditures of the municipality may also increase. Another indicator of relative growth is to compare **building construction** on a per capita basis.

Household income is one measure of a community's ability to pay. Credit rating firms use household income as an important measure of a municipality's ability to pay taxes. **Assessment** statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Assessment is important because municipalities depend largely on the property tax base for a substantial portion of their revenue. Assessment growth also provides an indication of how the base upon which taxes are levied is changing over time. The proportionate contributions for residential, commercial and industrial tax revenue sources are important to understand.

Financial Indicators

The Municipal Financial Indicators section of the report includes a number of measures such as the financial position, operating surplus, asset consumption ratio, reserves, debt and taxes receivables. The following table provides highlights from this section of the report.

	Guelph	Survey Average
Financial Position per Capita	$ 247	$ 185
Tax Operating Surplus Ratio	-13%	-7%
Tax Asset Consumption Ratio	39.4%	39.3%
Taxes Receivable as a % of Taxes Levied	1.6%	7.2%

A municipality's **financial position** is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. An **operating surplus** (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues.

The **asset consumption ratio** shows the written down value of the tangible capital assets to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

Every year, a percentage of property owners is unable to pay property taxes (**taxes receivable**). If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies.

Reserves are a critical component of a municipality's long-term financing plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors
- Provide financing for one-time or short term requirements
- Make provisions for replacements/acquisitions of assets/infrastructure
- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the municipality's financial position
- Provide for future liabilities incurred in the current year but paid for in the future

An examination of a municipality's **debt**, particularly over time can reveal the municipality's:

- Reliance on debt to finance infrastructure
- Expenditure flexibility (due to fixed costs in the form of debt)
- The amount of additional debt a municipality can absorb

Municipal credit rating agencies recommend a **debt to reserve ratio** of 1.0; in other words, for every $1 in debt there should be $1 in reserves.

Net Financial Liabilities Ratio indicates the extent to which financial liabilities could be met by its operating revenue.

	Guelph	Survey Average
Tax Reserves (less WWW) as a % of Taxation	41%	70%
Tax Reserves as a % of Own Source Revenues	31%	50%
Tax Debt Interest as a % of Own Source Revenues	1.5%	1.5%
Debt to Reserve Ratio	0.6	1.1
Debt O/S per $100,000 Unweighted Assessment	$ 659	$ 593
Net Financial Liabilities Ratio	-10%	-27%

Expenditures Analysis and MPMPs

The **net levy** per capita is a measure of the net cost of municipal services on a per person basis. This measure does not indicate value for money or the effectiveness in meeting community needs, however, it is an indication of the cost of service to each municipality. Net levy per $100,000 of assessment is also provided. This section also includes a comparison of operating expenditures for every municipal program and service using Financial Information Returns (FIRs) and the Municipal Performance Measurement Program (MPMP).

2014	Guelph	Survey Average	Median	Minimum	Maximum
Net Municipal Levy per Capita	$ 1,499	$ 1,397	$ 1,372	$ 893	$ 4,051
Net Municipal Levy per $100,000 Unweighted CVA	$ 1,255	$ 1,163	$ 1,119	$ 623	$ 2,330

Taxes and Comparison of Relative Taxes

The purpose of this section of the report is to undertake "like" property comparisons across each municipality and across various property types. In total there are 12 property types in the residential, multi -residential, commercial and industrial classes. There are many reasons for differences in relative tax burdens across municipalities and across property classes including, but not limited to:

- Differences in values of like properties
- Differences in the tax ratios and the use of optional classes
- Non-uniform education tax rates in the non-residential classes
- Level of service provided and the associated costs
- Extent to which a municipality employs user fees
- Access to other sources of revenues such as dividends from hydro utilities and casino revenues

Municipality	Detached Bungalow	2 Storey	Senior Executive	Walk Up Apartment per Unit	Mid/High Rise per Unit	Neigh. Shopping per sq. ft.
Guelph	$ 3,128	$ 4,567	$ 5,974	$ 1,632	$ 1,784	$ 4.26
Survey Average	$ 3,091	$ 4,295	$ 5,854	$ 1,383	$ 1,664	$ 3.35
Southwest Average	$ 2,723	$ 4,100	$ 5,634	$ 1,305	$ 1,837	$ 3.02

Municipality	Office Building per sq. ft.	Hotels per Suite	Motels per Suite	Industrial Standard per sq.ft.	Industrial Large per sq.ft	Industrial Vacant Land per Acre
Guelph	$ 3.44	$ 1,528	$ 1,581	$ 2.16	$ 1.30	$ 3,953
Survey Average	$ 3.02	$ 1,591	$ 1,179	$ 1.64	$ 1.23	$ 3,367
Southwest Average	$ 2.81	$ 1,540	$ 1,150	$ 1.31	$ 1.03	$ 1,749

2014 Comparison of Water and Sewer User Costs

A comparison was made of water/sewer costs in each municipality. In order to put into perspective the impact of water/sewer costs on the overall burden to a property owner, typical consumptions were estimated for property types that followed predictable patterns. The following table summarizes the costs in the municipality for water and sewer on typical annual consumption against the overall survey average.

Water/Sewer	Guelph	Survey Average
Residential - 200 m^3	$ 808	$ 858
Commercial - 10,000 m^3	$ 31,999	$ 28,849
Industrial - 30,000 m^3	$ 94,316	$ 84,510
Industrial - 100,000 m^3	$ 308,548	$ 273,931
Industrial - 500,000 m^3	$ 1,522,293	$ 1,344,195

2014 Property Taxes and Water/Wastewater Costs as a % of Income

This section of the report provides a comparison of the availability of gross household income to fund municipal services on a typical household. This provides a measure of affordability within each community.

	Guelph	Survey Average	Southwest Average
Property Taxes as a % of Household Income	4.0%	3.8%	3.6%
Water/Sewer + Taxes as a % of Household Income	4.9%	4.8%	4.6%

Economic Development Programs

A summary was completed of programs that municipalities have implemented to promote economic development in the areas of retention and expansion, downtown development, and brownfield redevelopment.

Executive Summary

SECTION 1: Introduction

Since 2000, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. The ***Executive Summary*** provides an overview of the analysis contained in the comprehensive report.

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. In addition, context can be provided by comparing a municipality's own experience with the experience of other municipalities. In 2014, 95 Ontario municipalities participated.

95 Ontario municipalities, representing in excess of 84% of the population.

Populations	Number of Municipalities
100,000 or greater	25
30,000 - 99,999	25
15,000 - 29,999	26
less than 15,000	19
Total	95

The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2014 current value assessment
- 2014 tax policies
- 2014 levy by-laws
- 2014 development charges
- 2014 water/sewer rates
- 2013 FIRs
- 2013 MPMP Reports
- 2014 User Fees

2014 Municipalities Included in the Study

Populations range from 4,700 in population to 2.7 million. The following provides a summary of the municipalities participating by population range and by geographic location:

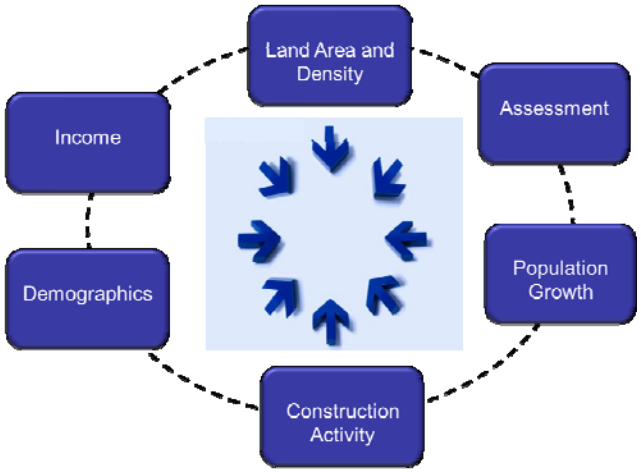
Populations 15,000 or less	Populations 15,000 – 29,999	Populations 30,000 – 99,999	Populations >100,000
Brock	Bracebridge	Aurora	Ajax
Central Elgin	Brockville	Belleville	Barrie
Central Huron	Collingwood	Brant	Brampton
Elliot Lake	East Gwillimbury	Caledon	Burlington
Gravenhurst	Grimsby	Clarington	Cambridge
Greenstone	Huntsville	Cornwall	Greater Sudbury
Grey Highlands	Kenora	Fort Erie	Guelph
Hanover	King	Georgina	Hamilton
Ingersoll	Kingsville	Halton Hills	Kingston
Lambton Shores	Lincoln	Innisfil	Kitchener
Meaford	Middlesex Centre	Lakeshore	London
North Dumfries	Niagara-on-the-Lake	Newmarket	Markham
North Perth	Orangeville	Niagara Falls	Milton
Penetanguishene	Owen Sound	North Bay	Mississauga
Saugeen Shores	Pelham	Orillia	Oakville
The Blue Mountains	Port Colborne	Peterborough	Oshawa
Wainfleet	Port Hope	Pickering	Ottawa
Wellesley	Prince Edward County	Quinte West	Richmond Hill
West Lincoln	Scugog	Sarnia	St. Catharines
	South Frontenac	Sault Ste. Marie	Thunder Bay
	Springwater	St. Thomas	Toronto
	Strathroy-Caradoc	Stratford	Vaughan
	Thorold	Timmins	Waterloo
	Tillsonburg	Welland	Whitby
	Wilmot	Whitchurch-Stouffville	Windsor
	Woolwich		

# of Municipalities	Geographic Location
10	Eastern
24	GTA
13	Niagara/Hamilton
8	North
10	Simcoe/Muskoka/Dufferin
30	Southwest
95	Total

SECTION 2: Socio-Economic Factors

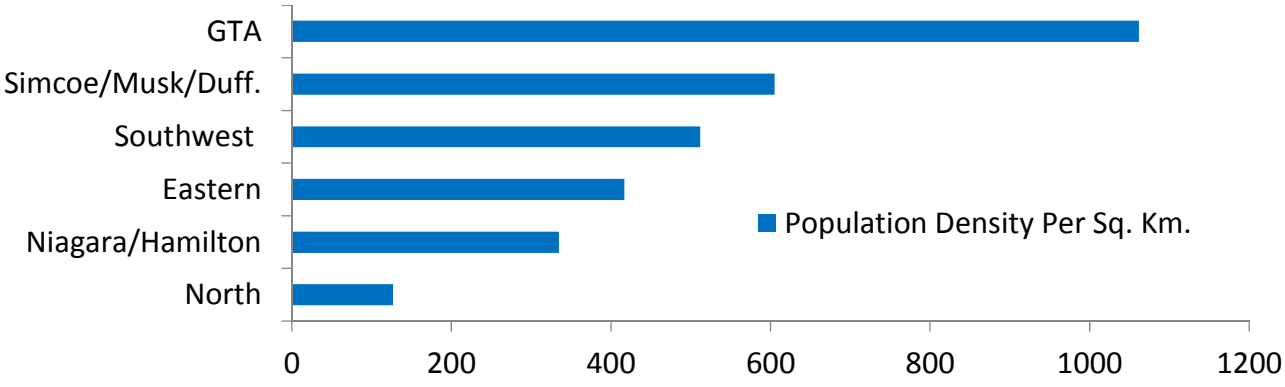
A complete assessment of a municipality's financial condition should include consideration of socio-economic factors. Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's ability to generate revenue relative to the municipality's demand for public services. An examination of local economic and demographic characteristics can identify the following situations:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because of demographic changes in the municipality
- A need to shift public policies because of changes in economic conditions



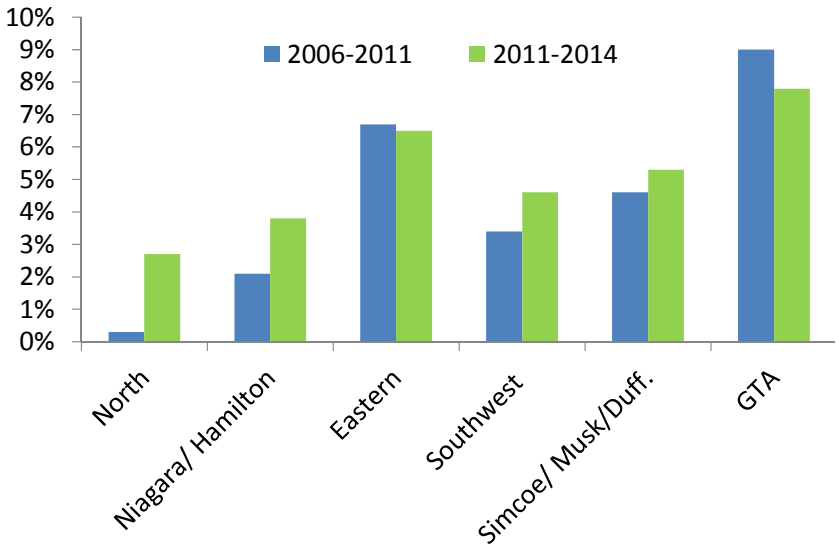
Land Density

Population density indicates the number of residents living in an area (usually measured by square kilometre). Analysis of density can provide insight into the age of a city, growth patterns, zoning practices and new development opportunities. High population density can indicate whether a municipality may be reaching build-out, as well as service and infrastructure needs, such as additional public transit or street routes. The following graph provides a summary of average population density per square kilometre by geographic location.



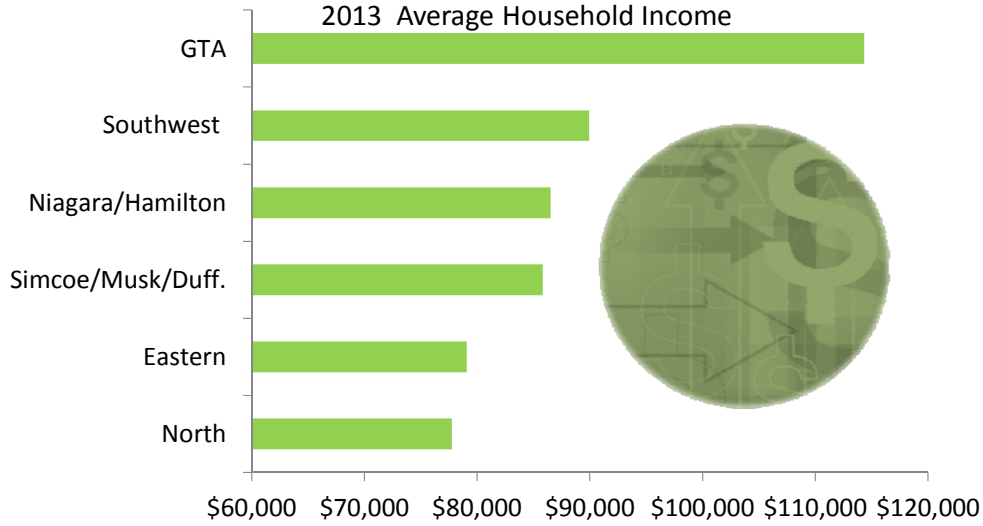
Population Growth

As shown in the graph, the GTA municipalities experienced the largest population growth from 2011-2014.



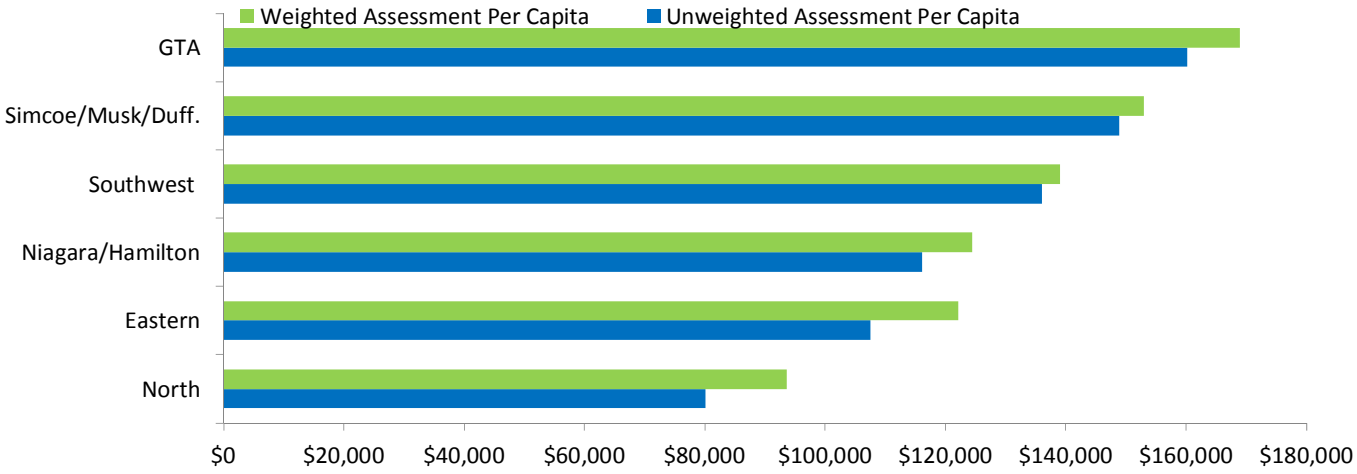
Household Income

Personal income is one measure of a community's ability to pay. A higher gross household income will usually mean a lower dependency on municipal services, recreation, and social assistance. Also, credit rating firms use household income as an important measure of a municipality's ability to repay debt. The 2013 average household income across the 95 Ontario municipalities was $93,000. The average household income varies by geographic location. For example, the average household income in Northern municipalities was $77,800 compared with $114,000 in the GTA.



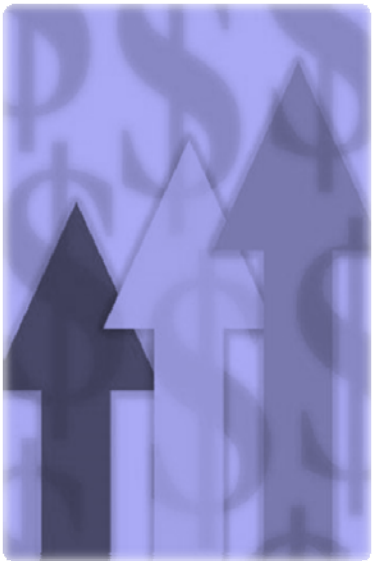
Assessment Per Capita

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Unweighted assessment provides the actual current value assessment of the properties. Weighted assessment reflects the basis upon which property taxes are levied, after applying the tax ratios to the various property classes to the unweighted assessment.



Assessment Change

Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2013—2014, the assessment increased by 5.2% on average across the 95 Ontario municipalities. The GTA geographic area experienced the largest increase at 6.9%.



Municipality	2010-2011	2011-2012	2012-2013	2013-2014
Simcoe/Musk.Duf. Avg.	8.7%	6.2%	1.6%	3.4%
Niagara/Hamilton Average	5.7%	6.0%	2.9%	3.6%
Southwest Average	6.6%	6.0%	4.2%	4.7%
Eastern Average	6.7%	6.5%	4.4%	5.6%
North Average	7.5%	6.5%	6.1%	6.4%
GTA Average	7.4%	6.6%	6.6%	6.9%

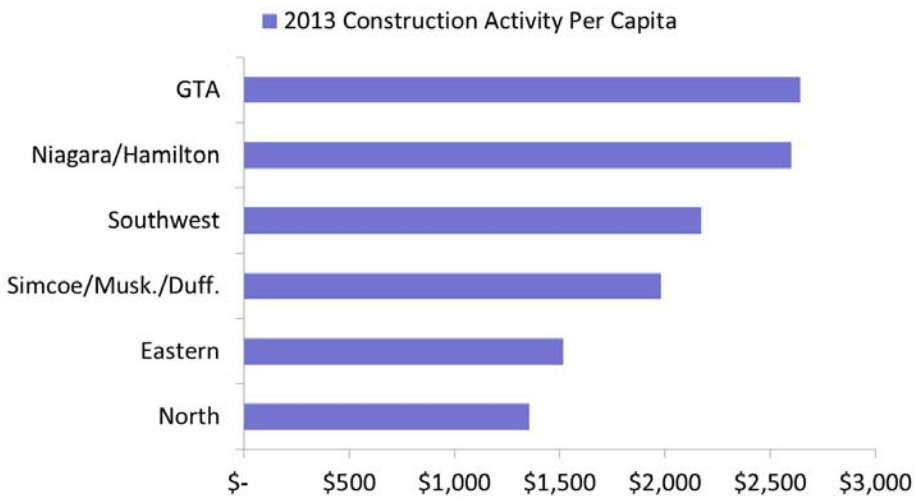
Residential Properties

Residential properties were broken down by property type to provide an indication of the housing mix in each municipality (Source MPAC). The following chart shows the median assessed values of each residential property type by geographic location.

Median Assessed Values (000's)							
Municipality	Single Family Detached	Link Home	Freehold Town/ Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Eastern Average	$ 235	$ 209	$ 205	$ 173	$ 416	$ 182	$ 231
GTA Average	$ 472	$ 365	$ 344	$ 336	$ 906	$ 273	$ 383
Niagara/Hamilton Average	$ 255	$ 231	$ 252	$ 186	$ 496	$ 172	$ 422
North Average	$ 159	$ 183	$ 133	$ 117	$ 316	$ 151	$ 182
Simcoe/Musk.Duf. Avg.	$ 266	$ 224	$ 243	$ 195	$ 561	$ 227	$ 479
Southwest Average	$ 260	$ 225	$ 207	$ 198	$ 530	$ 181	$ 363

Construction Activity

Building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The range in activity for 2013 across the entire survey of 95 municipalities was $644 per capita to $11,500 per capita, with an average of $2,200.

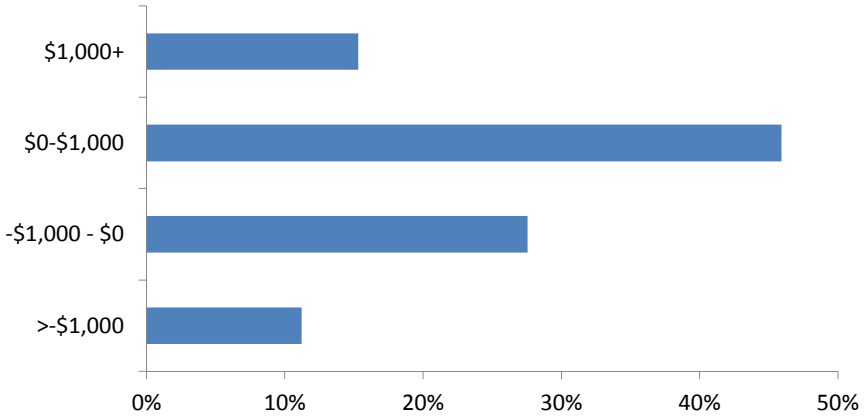


SECTION 3: Municipal Financial Sustainability Indicators

The ***Financial Sustainability Indicators*** section of the report includes a number of indicators to assist municipalities in evaluating financial sustainability.

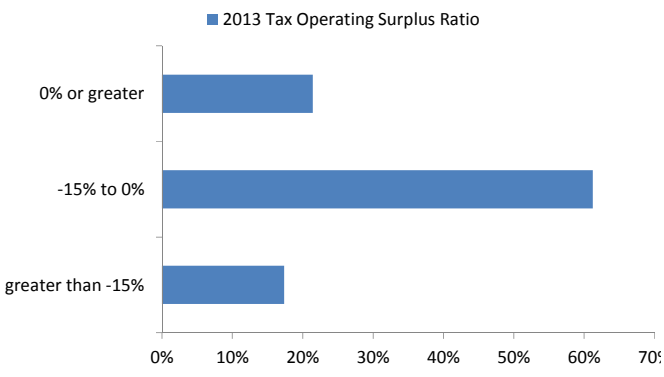
A municipality's financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality's overall financial position (assets less liabilities). There is a significant range in municipal financial position per capita across Ontario from a low of negative ($3,700) to a high of $2,700 per capita. The following graph provides the percentage of municipalities that fall within each range.

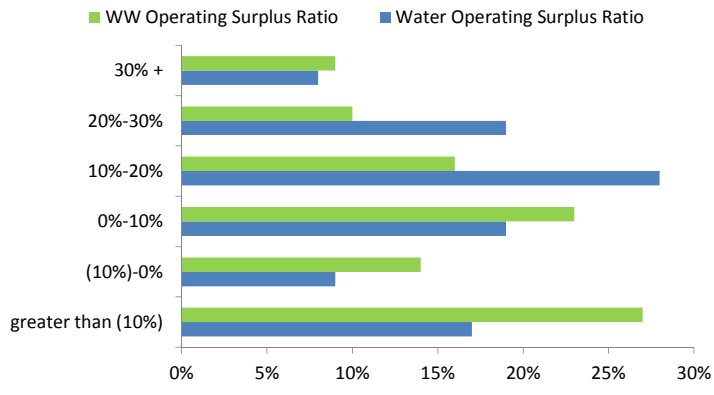
Financial Position Per Capita



Operating Surplus Ratio

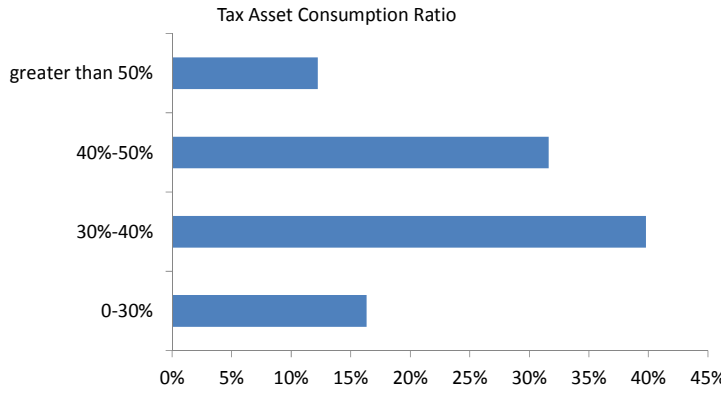
An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to address the deficit. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result. The following graphs provide a summary of the tax, water and wastewater operating surplus ratios for all participating municipalities within various ranges. As shown below, the majority of municipalities have a tax surplus ratio between –15% to zero.

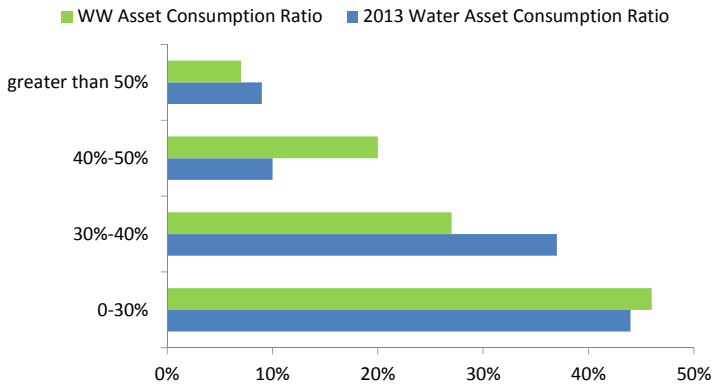




Asset Consumption Ratio

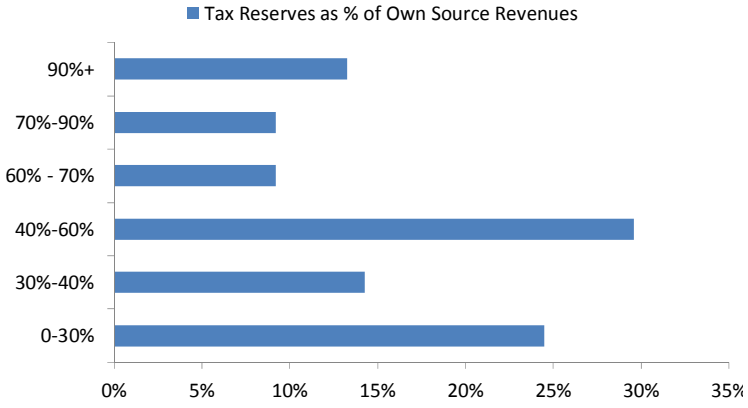
The asset consumption ratio reflects the written down value of the tangible capital assets in relation to the historical costs of the assets. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern. The following table reflects the ratio ranges across the survey for tax, water and wastewater assets.

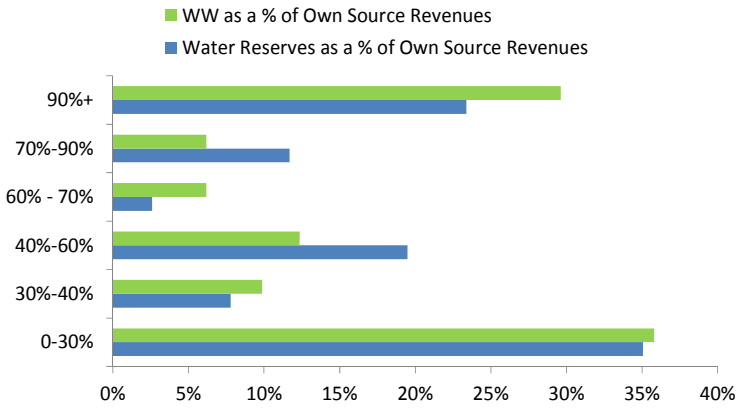




Reserves

Reserves are a critical component of a municipality's long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater.





The level of reserves required will vary for a number of reasons including:

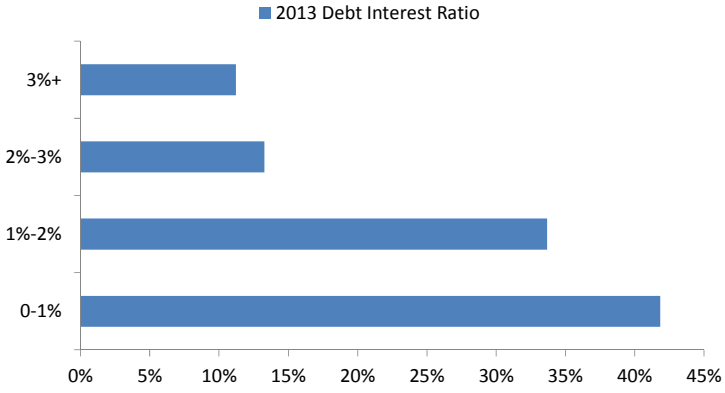
- Services provided by the municipality
- Age and condition of infrastructure, inventory of fleet and vehicles supporting municipal operations
- Level of expenditures
- Internal debt and reserve policies
- Targets, ranges established on a reserve by reserve basis
- Economic conditions and projections

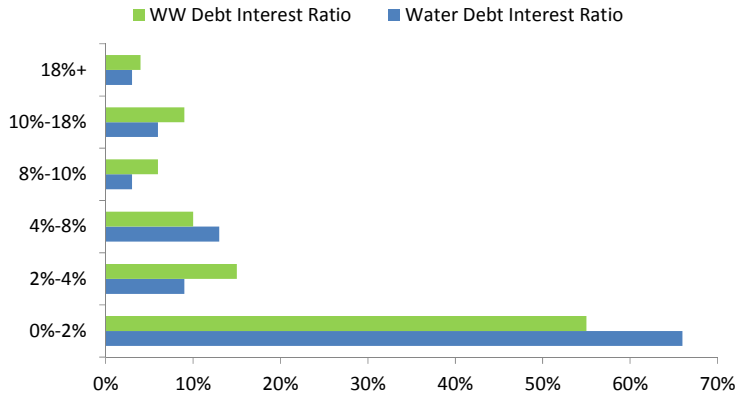
Debt Indicators

Debt indicators can reveal:

- Increasing reliance on debt
- Decreasing flexibility
- Sudden large increases or decreases in future debt service
- Amount of debt that a community can absorb

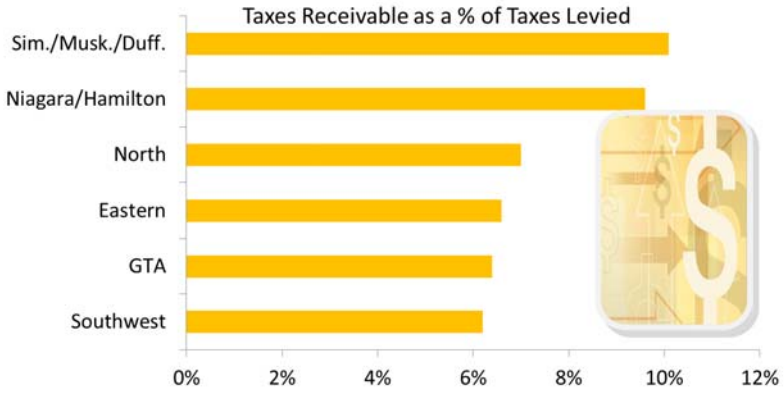
The following graphs summarize the debt interest ratio for tax, water and wastewater for the 95 municipalities surveyed to provide an understanding of the percentage of municipalities within various ranges of the debt interest ratio. This ratio indicates the extent to which a municipality's operating revenues are committed to interest expenses. As shown in the graphs below, in general, debt levels in water and wastewater operations are higher than in tax supported programs and services.





Taxes Receivable

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality's economic health. The following graph provides a summary of the 2013 taxes receivable as a percentage of taxes levied in each of the geographic areas.



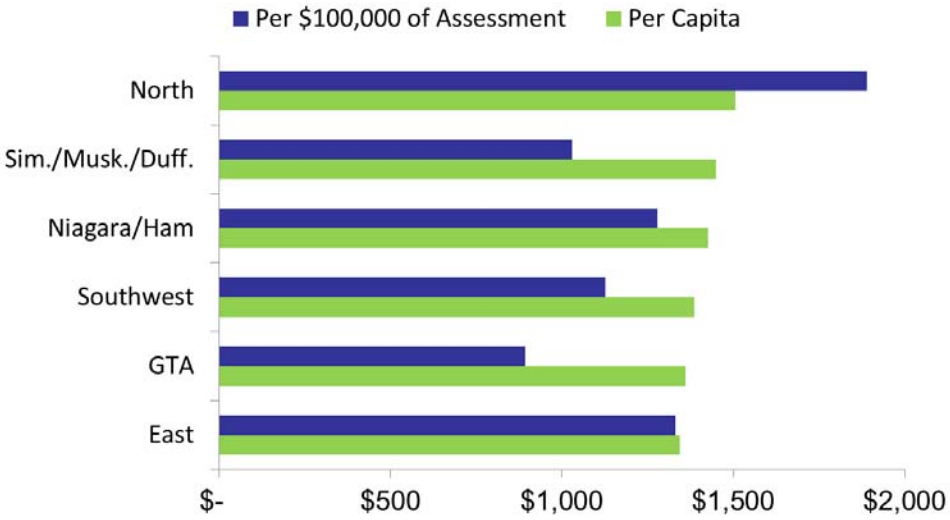
SECTION 4: Revenue & Expenditure Analysis & MPMPs

Net Municipal Levy per Capita and per $100,000 of assessment

An analysis of levy per capita and per $100,000 of assessment does not indicate value for money or the effectiveness in meeting community objectives. Municipal levies may vary as a result of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- User fee policies
- Age of infrastructure

- Different assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences



Net municipal levy per capita was calculated using Manifold Data Mining 2014 estimated population and the 2014 municipal levies. The net levy on a per capita basis ranged across the 95 Ontario municipalities from $893 to $4,051 (with an average of $1,397 per capita). Net levy per $100,000 of assessment is also provided. With a relatively low assessment base, the net levy per $100,000 of assessment in Northern municipalities is considerably higher than the other geographic locations. The net levy on a per $100,000 of assessment basis ranged across the municipalities from $623 to $2,330 (with an average of $1,163 per $100,000 of assessment).

SECTION 5: Select User Fee and Revenue Information

The ***Select User Fee and Revenue Information*** section of the report includes development charges, building permit fees, tipping fees and transit fares.

Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the Development Charges Act (1997) and supporting regulations. The following table summarizes the 2014 development charges. Note: some municipalities do not charge development charges.

2014 Development Charges	Residential	Multiples Dwelling 3+	Apartments Units >=2	Non-Residential Commercial Sq. Ft.	Non-Residential Industrial Sq. Ft.
North	$ 12,300	$ 8,661	$ 6,960	$ 6.25	$ 4.33
Eastern	$ 13,454	$ 10,939	$ 8,743	$ 8.87	$ 5.87
Southwest	$ 17,071	$ 13,409	$ 10,354	$ 7.04	$ 5.13
Niagara/Hamilton	$ 20,614	$ 13,578	$ 10,884	$ 16.13	$ 8.47
Simcoe/Muskoka/Dufferin	$ 23,082	$ 19,697	$ 15,640	$ 8.84	$ 5.95
GTA	$ 52,029	$ 44,389	$ 33,142	$ 29.86	$ 16.44
Survey Average	$ 27,614	$ 22,471	$ 17,260	$ 15.24	$ 9.43
Survey Median	$ 22,824	$ 17,519	$ 12,785	$ 13.70	$ 7.74
Survey Minimum	$ 4,271	$ 3,417	$ 3,417	$ 0.42	$ 0.42
Survey Maximum	$ 68,057	$ 67,386	$ 48,107	$ 45.07	$ 25.55

SECTION 6: Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2014 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2014 tax ratios across the survey.

2014 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	2.0068	2.0120	1.0000	3.1185
Commercial	1.6854	1.7993	1.0820	2.9218
Industrial	2.1802	2.2266	1.1000	3.1780

SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 13 property types that were of most interest to the participating municipalities. In order to calculate the relative tax burden of "like" properties, every effort was made to hold constant those factors deemed to be most critical in determining a property's assessed value. There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited, to the following:

- The values of like properties vary significantly across municipalities
- The tax ratios in each class and the use of optional classes
- Non-uniform education tax rates in the non-residential classes
- Tax burdens across municipalities also vary based on the level of service provided and the associated costs of providing these services
- Extent to which a municipality employs user fees or has access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues

Residential Properties	Detached Bungalow	2 Storey	Senior Executive
Eastern	$ 2,948	$ 4,497	$ 6,119
GTA	$ 3,645	$ 4,442	$ 6,122
Niagara/Hamilton	$ 3,229	$ 4,414	$ 5,694
North	$ 2,796	$ 4,784	$ 6,365
Simcoe/Musk./Duff.	$ 2,865	$ 3,819	$ 5,245
Southwest	$ 2,723	$ 4,100	$ 5,634
Survey Average	$ 3,091	$ 4,295	$ 5,854
Survey Median	$ 3,106	$ 4,319	$ 5,734

Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Eastern	$ 1.52	$ 1.46	$ 2,001
GTA	$ 2.18	$ 1.50	$ 6,607
Niagara/Hamilton	$ 1.69	$ 1.02	$ 2,933
North	$ 1.70	$ 1.19	$ 2,029
Simcoe/Musk./Duff.	$ 1.34	$ 0.95	$ 2,504
Southwest	$ 1.31	$ 1.03	$ 1,749
Survey Average	$ 1.64	$ 1.23	$ 3,367
Survey Median	$ 1.62	$ 1.18	$ 2,276

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit
Eastern	$ 1,430	$ 1,776
GTA	$ 1,457	$ 1,529
Niagara/Hamilton	$ 1,615	$ 1,760
North	$ 1,175	$ 1,509
Simcoe/Musk./Duff.	$ 1,235	$ 1,616
Southwest	$ 1,305	$ 1,837
Survey Average	$ 1,383	$ 1,664
Survey Median	$ 1,449	$ 1,748

Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	$ 3.29	$ 3.84	$ 1,715	$ 1,407
GTA	$ 3.34	$ 3.83	$ 1,306	$ 1,210
Niagara/Hamilton	$ 2.69	$ 3.56	$ 1,780	$ 1,071
North	$ 2.89	$ 2.91	$ 1,765	$ 1,313
Simcoe/Musk./Duff.	$ 2.57	$ 2.77	$ 1,963	$ 1,024
Southwest	$ 2.81	$ 3.02	$ 1,540	$ 1,150
Survey Average	$ 3.02	$ 3.35	$ 1,591	$ 1,179
Survey Median	$ 2.92	$ 3.46	$ 1,560	$ 1,166

SECTION 8: Comparison of Water/Sewer Costs

The establishment of water and sewer rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. There was considerable diversity across the survey in terms of the costs of water/sewer and how services are charged.

Volume Meter Size	Residential 200 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"
Average	$ 858	$ 28,849	$ 84,510	$ 273,931	$ 1,344,195
Median	$ 821	$ 26,400	$ 78,525	$ 257,378	$ 1,279,912
Minimum	$ 354	$ 9,673	$ 27,369	$ 68,237	$ 272,512
Maximum	$ 1,520	$ 58,300	$ 174,900	$ 583,000	$ 2,915,000

SECTION 9: Property Taxes and Water/Wastewater as a % of Income

A comparison was made of relative property tax burdens and water/sewer costs on comparable properties against the median household incomes. The report also calculates the total municipal tax burden as a percentage of income available on an average household.

	Property Taxes as a % of Household Income	Total Municipal Burden as a % of Household Income
GTA	3.8%	4.4%
Southwest	3.6%	4.6%
North	3.7%	4.9%
Eastern	3.9%	5.0%
Niagara/Hamilton	4.0%	5.0%
Simcoe/Musk./Duff.	4.2%	5.4%
Survey Average	3.8%	4.8%
Survey Median	3.8%	4.8%
Survey Minimum	1.6%	3.0%
Survey Maximum	5.5%	7.1%

SECTION 10: Economic Development Programs

- *Business Retention & Expansion Programs*
- *Downtown/Area Specific Programs*
- *Brownfield Redevelopment*
- *Industrial Parks*

Introduction—Municipal Study 2014

Introduction

For the past fourteen years, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2014 current value assessment
- 2014 tax policies
- 2014 levy by-laws
- 2014 development charges
- 2014 water/sewer rates
- 2013 FIRs (as available)
- 2013 MPMP Reports (as available)
- 2014 User Fees
- Economic development programs

95 Ontario municipalities, representing in excess of 84% of the population.

Populations	Number of Municipalities
100,000 or greater	25
30,000 - 99,999	25
15,000 - 29,999	26
less than 15,000	19
Total	95

To facilitate the analysis, given the significant volume of information included in the report, the information is also accessible through BMA's online password protected database. This provides the participating municipalities with the ability to select only those municipalities that are of interest and to focus on specific areas of interest. The database also provides the ability to analyze trends, with data available over a five year period. The database can be accessed from the BMA website: **www.bmaconsult.com.** This information can be downloaded from the website into Excel to allow municipalities the ability to track their progress over time and to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:

BMA Management Consulting Inc.

139 Markland St., Hamilton, L8P 2K3

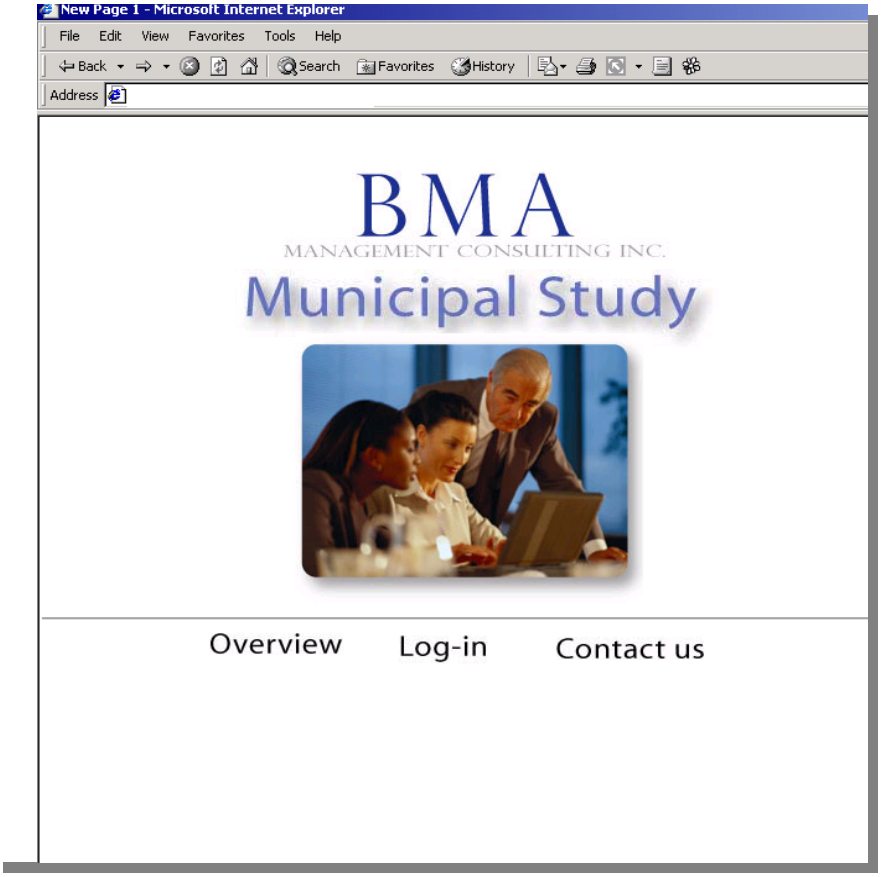
Phone (905) 528-3206

Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

Municipal Study Database



municipal study

User Name: BMA

BMA Management Consulting Inc.

Municipal Comparators

Data

- **Socio Economic Indicators**
  - Population
  - Density/Land Area
  - Assessment Information
  - Assessment Composition
  - Building Permit Activity
- **Municipal Financial Indicators**
  - Municipal Expenditures
  - Disc Res as % OSR
  - Res as % of Tot Tax
  - Debt to Res Ratio
  - Tax Receivable as % Tax Levies
  - Financial Position Per Capita
  - Debt Outstanding Per 100,000
  - Tax Operating Surplus
  - Net Fin Liab Ratio
  - Debt Int as % OSR
  - Net Levy Lower Tier
  - Net Levy Upper Tier
  - Total Levy Per Capita
- **Select User Fee Information**
  - Development Charges
  - Building Permit Fees
  - Comm Solid Waste Tip Fees

Socio Economic Indicators - Assessment Composition

Year: 2013 Municipalities: All

View in Excel

Municipality	2013 Residential	2013 Multi-Res.	2013 Commercial	2013 Industrial	2013 Pipelines	2013 Farmlands	2013 M. Forests
Ajax	87.0%	1.5%	9.3%	1.8%	0.2%	0.2%	0.0%
Aurora	85.2%	1.1%	11.2%	2.1%	0.1%	0.2%	0.0%
Barrie	77.2%	3.2%	16.9%	2.3%	0.2%	0.1%	0.0%
Belleville	70.7%	5.5%	19.7%	2.7%	0.4%	1.0%	0.0%
Blandford-Blenheim	54.8%	0.2%	3.9%	0.8%	6.6%	33.6%	0.1%
Bracebridge	88.2%	1.1%	8.7%	1.0%	0.5%	0.1%	0.3%
Brampton	78.4%	2.1%	14.7%	4.3%	0.2%	0.3%	0.0%
Brant	74.5%	0.5%	5.4%	2.7%	0.4%	16.3%	0.1%
Brock	78.0%	0.9%	4.7%	0.9%	0.3%	15.1%	0.2%
Brockville	74.2%	5.6%	16.5%	3.3%	0.3%	0.0%	0.0%
Burlington	78.7%	3.3%	14.2%	3.3%	0.2%	0.4%	0.0%
Caledon	80.2%	0.2%	9.3%	4.3%	0.1%	5.4%	0.5%
Cambridge	75.2%	3.9%	14.5%	5.9%	0.2%	0.2%	0.0%
Central Elgin	78.9%	0.1%	3.8%	0.7%	0.4%	16.0%	0.1%
Central Huron	58.3%	0.8%	5.4%	0.8%	0.6%	33.9%	0.3%
Chatham-Kent							
Clarington	87.1%	0.7%	6.0%	1.6%	0.5%	4.0%	0.2%
East Gwillimbury	83.5%	0.3%	8.6%	1.8%	0.2%	5.4%	0.2%

Why Participate in a Study?

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 95 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.

Many of the analytical techniques included in the report are consistent with approaches used by credit rating agencies and are also used by the International City/County Management Association (ICMA). The information contained in this report can help local municipalities analyze and interpret financial, economic and demographic trends. Trend analysis is critical to truly understand and evaluate a municipality's financial condition and to provide early warning signals of potential or emerging financial problems.

It is anticipated that the consolidation of the financial and economic indicators contained in the Municipal Study will achieve the following goals and objectives:

- To help municipal decision-makers in assessing market conditions
- To understand the unique characteristics of each municipality
- To understand the relationship between various controllable and uncontrollable factors in addressing a municipality's competitive opportunities and challenges
- To develop a database of material that can be updated in future years to assess progress and establish targets
- To create awareness of the trends and the potential need to modify policies
- To assist in aligning municipal decisions in property taxation with other economic development programs and initiatives
- To assist municipalities in developing a long term strategy for property taxation to achieve municipal competitive objectives in targeted property classes
- To create a baseline source of information that will assist municipalities in addressing specific areas of concern and to gain a better understanding of how other municipalities have addressed similar concerns
- To understand the impact of reassessment and growth
- To identify areas that may require further review (e.g. service levels, user fees, service delivery)

Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 95 municipalities. The following summarizes the municipalities by population range:

Populations 15,000 or less	Populations 15,000 – 29,999	Populations 30,000 – 99,999	Populations >100,000
Brock	Bracebridge	Aurora	Ajax
Central Elgin	Brockville	Belleville	Barrie
Central Huron	Collingwood	Brant	Brampton
Elliot Lake	East Gwillimbury	Caledon	Burlington
Gravenhurst	Grimsby	Clarington	Cambridge
Greenstone	Huntsville	Cornwall	Greater Sudbury
Grey Highlands	Kenora	Fort Erie	Guelph
Hanover	King	Georgina	Hamilton
Ingersoll	Kingsville	Halton Hills	Kingston
Lambton Shores	Lincoln	Innisfil	Kitchener
Meaford	Middlesex Centre	Lakeshore	London
North Dumfries	Niagara-on-the-Lake	Newmarket	Markham
North Perth	Orangeville	Niagara Falls	Milton
Penetanguishene	Owen Sound	North Bay	Mississauga
Saugeen Shores	Pelham	Orillia	Oakville
The Blue Mountains	Port Colborne	Peterborough	Oshawa
Wainfleet	Port Hope	Pickering	Ottawa
Wellesley	Prince Edward County	Quinte West	Richmond Hill
West Lincoln	Scugog	Sarnia	St. Catharines
	South Frontenac	Sault Ste. Marie	Thunder Bay
	Springwater	St. Thomas	Toronto
	Strathroy-Caradoc	Stratford	Vaughan
	Thorold	Timmins	Waterloo
	Tillsonburg	Welland	Whitby
	Wilmot	Whitchurch-Stouffville	Windsor
	Woolwich		

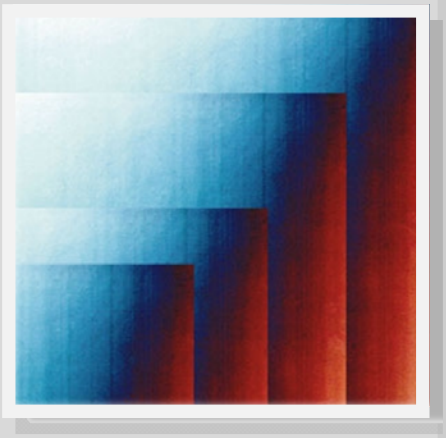
Socio-Economic Indicators

Socio-Economic Indicators

A complete assessment of local government's financial condition should include socio-economic factors. Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's collective ability to generate revenue relative to the municipality's demand for public services. An examination of local economic and demographic characteristics can identify the following situations:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because demographic changes in the municipality
- A need to shift public policies because of changes in economic conditions

An evaluation of socio-economic factors contributes to the development of sound financial policies. The ***Socio-Economic Factors*** section of the report includes the following information to assist municipalities in understanding some basic facts about each municipality included in the study.



- ***Population Statistics (2006-2014)***
- ***Population Growth Projections***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2010-2014)***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type***
- ***Building Construction Activity (Residential, Non-Residential)***

Population Statistics (sorted highest to lowest population)

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Toronto	2,503,281	2,615,060	2,749,712	4.5%	5.1%
Ottawa	812,129	883,391	950,603	8.8%	7.6%
Mississauga	668,549	713,443	759,356	6.7%	6.4%
Brampton	433,806	523,911	598,518	20.8%	14.2%
Hamilton	504,559	519,949	542,470	3.1%	4.3%
London	352,395	366,151	383,817	3.9%	4.8%
Markham	261,573	301,709	335,724	15.3%	11.3%
Vaughan	238,866	288,301	329,234	20.7%	14.2%
Kitchener	204,668	219,153	233,721	7.1%	6.6%
Windsor	216,473	210,891	213,071	-2.6%	1.0%
Richmond Hill	162,704	185,541	205,125	14.0%	10.6%
Oakville	165,613	182,520	197,882	10.2%	8.4%
Burlington	164,415	175,779	187,292	6.9%	6.5%
Greater Sudbury	157,857	160,274	165,803	1.5%	3.4%
Oshawa	141,590	149,607	158,341	5.7%	5.8%
Barrie	128,430	135,711	143,634	5.7%	5.8%
St. Catharines	131,989	131,400	134,416	-0.4%	2.3%
Cambridge	120,371	126,748	133,880	5.3%	5.6%
Whitby	111,184	122,022	131,976	9.7%	8.2%
Kingston	117,207	123,363	130,274	5.3%	5.6%
Guelph	114,943	121,688	128,926	5.9%	5.9%
Ajax	90,167	109,600	125,666	21.6%	14.7%
Thunder Bay	109,140	108,359	110,664	-0.7%	2.1%
Waterloo	97,475	98,780	102,076	1.3%	3.3%
Milton	53,889	84,362	100,200	56.5%	18.8%
Pickering	87,838	88,721	91,514	1.0%	3.1%
Clarington	77,820	84,548	90,914	8.6%	7.5%
Niagara Falls	82,184	82,997	85,601	1.0%	3.1%
Newmarket	74,295	79,978	85,552	7.6%	7.0%
Peterborough	74,898	78,698	82,705	5.1%	5.1%
Sault Ste. Marie	74,948	75,141	77,178	0.3%	2.7%
Sarnia	71,419	72,366	74,775	1.3%	3.3%
Halton Hills	55,289	59,008	62,811	6.7%	6.4%
Caledon	57,050	59,460	62,441	4.2%	5.0%
Aurora	47,629	53,203	58,128	11.7%	9.3%
North Bay	53,966	53,651	54,839	-0.6%	2.2%
Welland	50,331	50,631	52,101	0.6%	2.9%
Belleville	48,821	49,454	51,093	1.3%	3.3%
Cornwall	45,965	46,340	47,746	0.8%	3.0%
Whitchurch-Stouffville	24,390	37,628	47,604	54.3%	26.5%
Georgina	42,346	43,517	45,330	2.8%	4.2%
Quinte West	42,697	43,086	44,417	0.9%	3.1%
Timmins	42,997	43,165	44,368	0.4%	2.8%
St. Thomas	36,110	37,905	39,965	5.0%	5.4%
Brant	34,415	35,638	37,286	3.6%	4.6%
Lakeshore	33,245	34,546	36,211	3.9%	4.8%
Innisfil	31,175	33,079	35,091	6.1%	6.1%
Stratford	30,461	30,886	31,894	1.4%	3.3%
Orillia	30,259	30,586	31,561	1.1%	3.2%

Population Statistics (cont'd)

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Fort Erie	29,925	29,960	30,746	0.1%	2.6%
Orangeville	26,925	27,975	29,323	3.9%	4.8%
Grimsby	23,937	25,325	26,821	5.8%	5.9%
Woolwich	19,658	23,145	26,060	17.7%	12.6%
Prince Edward County	25,496	25,258	25,764	-0.9%	2.0%
East Gwillimbury	21,069	22,473	23,912	6.7%	6.4%
Lincoln	21,722	22,487	23,522	3.5%	4.6%
Brockville	21,957	21,870	22,378	-0.4%	2.3%
Owen Sound	21,753	21,688	22,205	-0.3%	2.4%
Scugog	21,439	21,569	22,196	0.6%	2.9%
Kingsville	20,908	21,362	22,179	2.2%	3.8%
Strathroy-Caradoc	19,977	20,978	22,135	5.0%	5.5%
Wilmot	17,097	19,223	21,079	12.4%	9.7%
Collingwood	17,290	19,241	20,976	11.3%	9.0%
King	19,487	19,899	20,653	2.1%	3.8%
Huntsville	18,280	19,056	20,013	4.2%	5.0%
Springwater	17,456	18,223	19,153	4.4%	5.1%
Port Colborne	18,599	18,424	18,794	-0.9%	2.0%
South Frontenac	18,227	18,113	18,510	-0.6%	2.2%
Thorold	18,224	17,931	18,219	-1.6%	1.6%
Middlesex Centre	15,589	16,487	17,457	5.8%	5.9%
Pelham	16,155	16,598	17,287	2.7%	4.2%
Port Hope	16,390	16,214	16,526	-1.1%	1.9%
Niagara-on-the-Lake	14,587	15,400	16,290	5.6%	5.8%
Tillsonburg	14,822	15,301	15,980	3.2%	4.4%
Kenora	15,177	15,348	15,841	1.1%	3.2%
Bracebridge	15,652	15,409	15,660	-1.6%	1.6%
West Lincoln	13,167	13,837	14,598	5.1%	5.5%
Saugeen Shores	11,720	12,661	13,569	8.0%	7.2%
North Perth	12,254	12,631	13,179	3.1%	4.3%
Central Elgin	12,723	12,743	13,080	0.2%	2.6%
Ingersoll	11,760	12,146	12,688	3.3%	4.5%
Gravenhurst	11,046	11,640	12,300	5.4%	5.7%
Wellesley	9,789	10,713	11,568	9.4%	8.0%
Elliot Lake	11,549	11,348	11,522	-1.7%	1.5%
Meaford	10,948	11,100	11,474	1.4%	3.4%
Brock	11,979	11,341	11,273	-5.3%	-0.6%
Lambton Shores	11,150	10,656	10,649	-4.4%	-0.1%
Grey Highlands	9,480	9,520	9,787	0.4%	2.8%
North Dumfries	9,063	9,334	9,735	3.0%	4.3%
Penetanguishene	9,354	9,111	9,204	-2.6%	1.0%
Hanover	7,147	7,490	7,889	4.8%	5.3%
Central Huron	7,641	7,591	7,756	-0.7%	2.2%
The Blue Mountains	6,825	6,453	6,409	-5.5%	-0.7%
Wainfleet	6,601	6,356	6,379	-3.7%	0.4%
Greenstone	4,906	4,724	4,752	-3.7%	0.6%
Survey Total	10,030,721	10,698,297	11,390,996	6.7%	6.5%
Provincial Average	12,851,821	13,366,300	13,678,740	4.0%	2.3%

Source: Stats Canada, Manifold Data

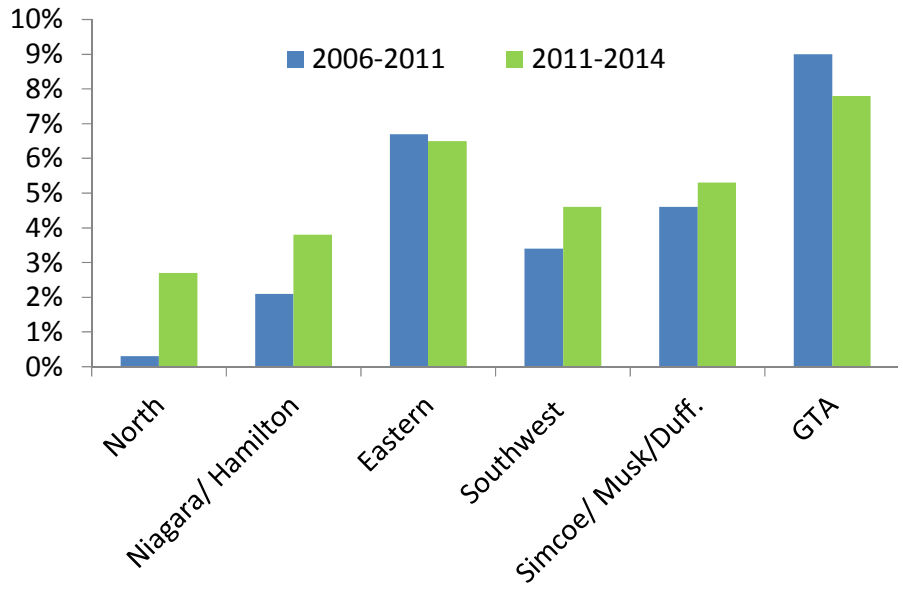
Population Statistics (cont'd)

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Region Peel	1,159,405	1,296,814	1,420,315	11.9%	9.5%
Region York	892,712	1,032,524	1,151,262	15.7%	11.5%
Region Durham	561,258	608,124	652,503	8.4%	7.3%
Region Halton	439,256	501,669	554,533	14.2%	10.5%
Region Waterloo	478,121	507,096	543,119	6.1%	7.1%
Region Niagara	427,421	431,346	444,774	0.9%	3.1%
District Muskoka	57,563	58,047	58,954	0.8%	1.6%
Average				10.5%	8.8%

Source: Stats Canada 2006-2011, Manifold Data Mining

Summary of Population Change by Geographic Area

The following table summarizes the average population change in percentage each of the geographic areas:



GTA Municipalities—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Brock	11,979	11,341	11,273	-5.3%	-0.6%
Scugog	21,439	21,569	22,196	0.6%	2.9%
Pickering	87,838	88,721	91,514	1.0%	3.1%
King	19,487	19,899	20,653	2.1%	3.8%
Georgina	42,346	43,517	45,330	2.8%	4.2%
Caledon	57,050	59,460	62,441	4.2%	5.0%
Toronto	2,503,281	2,615,060	2,749,712	4.5%	5.1%
Oshawa	141,590	149,607	158,341	5.7%	5.8%
East Gwillimbury	21,069	22,473	23,912	6.7%	6.4%
Mississauga	668,549	713,443	759,356	6.7%	6.4%
Halton Hills	55,289	59,008	62,811	6.7%	6.4%
Burlington	164,415	175,779	187,292	6.9%	6.5%
Newmarket	74,295	79,978	85,552	7.6%	7.0%
Clarington	77,820	84,548	90,914	8.6%	7.5%
Whitby	111,184	122,022	131,976	9.7%	8.2%
Oakville	165,613	182,520	197,882	10.2%	8.4%
Aurora	47,629	53,203	58,128	11.7%	9.3%
Richmond Hill	162,704	185,541	205,125	14.0%	10.6%
Markham	261,573	301,709	335,724	15.3%	11.3%
Vaughan	238,866	288,301	329,234	20.7%	14.2%
Brampton	433,806	523,911	598,518	20.8%	14.2%
Ajax	90,167	109,600	125,666	21.6%	14.7%
Milton	53,889	84,362	100,200	56.5%	18.8%
Whitchurch-Stouffville	24,390	37,628	47,604	54.3%	26.5%
GTA Weighted Avg.				**9.0%**	**7.8%**
Survey Weighted Avg.				**6.7%**	**6.5%**

Southwest—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
The Blue Mountains	6,825	6,453	6,409	-5.5%	-0.7%
Lambton Shores	11,150	10,656	10,649	-4.4%	-0.1%
Windsor	216,473	210,891	213,071	-2.6%	1.0%
Central Huron	7,641	7,591	7,756	-0.7%	2.2%
Owen Sound	21,753	21,688	22,205	-0.3%	2.4%
Central Elgin	12,723	12,743	13,080	0.2%	2.6%
Grey Highlands	9,480	9,520	9,787	0.4%	2.8%
Stratford	30,461	30,886	31,894	1.4%	3.3%
Sarnia	71,419	72,366	74,775	1.3%	3.3%
Waterloo	97,475	98,780	102,076	1.3%	3.3%
Meaford	10,948	11,100	11,474	1.4%	3.4%
Kingsville	20,908	21,362	22,179	2.2%	3.8%
North Dumfries	9,063	9,334	9,735	3.0%	4.3%
North Perth	12,254	12,631	13,179	3.1%	4.3%
Tillsonburg	14,822	15,301	15,980	3.2%	4.4%
Ingersoll	11,760	12,146	12,688	3.3%	4.5%
Brant	34,415	35,638	37,286	3.6%	4.6%
Lakeshore	33,245	34,546	36,211	3.9%	4.8%
London	352,395	366,151	383,817	3.9%	4.8%
Hanover	7,147	7,490	7,889	4.8%	5.3%
St. Thomas	36,110	37,905	39,965	5.0%	5.4%
Strathroy-Caradoc	19,977	20,978	22,135	5.0%	5.5%
Cambridge	120,371	126,748	133,880	5.3%	5.6%
Middlesex Centre	15,589	16,487	17,457	5.8%	5.9%
Guelph	114,943	121,688	128,926	5.9%	5.9%
Kitchener	204,668	219,153	233,721	7.1%	6.6%
Saugeen Shores	11,720	12,661	13,569	8.0%	7.2%
Wellesley	9,789	10,713	11,568	9.4%	8.0%
Wilmot	17,097	19,223	21,079	12.4%	9.7%
Woolwich	19,658	23,145	26,060	17.7%	12.6%
Southwest Weighted Avg.				**3.4%**	**4.6%**
Survey Weighted Avg.				**6.7%**	**6.5%**

Eastern—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Port Hope	16,390	16,214	16,526	-1.1%	1.9%
Prince Edward County	25,496	25,258	25,764	-0.9%	2.0%
South Frontenac	18,227	18,113	18,510	-0.6%	2.2%
Brockville	21,957	21,870	22,378	-0.4%	2.3%
Cornwall	45,965	46,340	47,746	0.8%	3.0%
Quinte West	42,697	43,086	44,417	0.9%	3.1%
Belleville	48,821	49,454	51,093	1.3%	3.3%
Peterborough	74,898	78,698	82,705	5.1%	5.1%
Kingston	117,207	123,363	130,274	5.3%	5.6%
Ottawa	812,129	883,391	950,603	8.8%	7.6%
Eastern Weighted Avg.				**6.7%**	**6.5%**
Survey Weighted Avg.				**6.7%**	**6.5%**

Niagara/Hamilton—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Wainfleet	6,601	6,356	6,379	-3.7%	0.4%
Thorold	18,224	17,931	18,219	-1.6%	1.6%
Port Colborne	18,599	18,424	18,794	-0.9%	2.0%
St. Catharines	131,989	131,400	134,416	-0.4%	2.3%
Fort Erie	29,925	29,960	30,746	0.1%	2.6%
Welland	50,331	50,631	52,101	0.6%	2.9%
Niagara Falls	82,184	82,997	85,601	1.0%	3.1%
Pelham	16,155	16,598	17,287	2.7%	4.2%
Hamilton	504,559	519,949	542,470	3.1%	4.3%
Lincoln	21,722	22,487	23,522	3.5%	4.6%
West Lincoln	13,167	13,837	14,598	5.1%	5.5%
Niagara-on-the-Lake	14,587	15,400	16,290	5.6%	5.8%
Grimsby	23,937	25,325	26,821	5.8%	5.9%
Niag./Ham. Weighted Avg.				**2.1%**	**3.8%**
Survey Weighted Avg.				**6.7%**	**6.5%**

North—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Greenstone	4,906	4,724	4,752	-3.7%	0.6%
Elliot Lake	11,549	11,348	11,522	-1.7%	1.5%
Thunder Bay	109,140	108,359	110,664	-0.7%	2.1%
North Bay	53,966	53,651	54,839	-0.6%	2.2%
Sault Ste. Marie	74,948	75,141	77,178	0.3%	2.7%
Timmins	42,997	43,165	44,368	0.4%	2.8%
Kenora	15,177	15,348	15,841	1.1%	3.2%
Greater Sudbury	157,857	160,274	165,803	1.5%	3.4%
North Weighted Avg.				**0.3%**	**2.7%**
Survey Weighted Avg.				**6.7%**	**6.5%**

Simcoe/Muskoka/Dufferin—% change in population 2006-2014

Municipality	2006 Population	2011 Population	2014 Population	% Change 2006 - 2011	% Change 2011 - 2014
Penetanguishene	9,354	9,111	9,204	-2.6%	1.0%
Bracebridge	15,652	15,409	15,660	-1.6%	1.6%
Orillia	30,259	30,586	31,561	1.1%	3.2%
Orangeville	26,925	27,975	29,323	3.9%	4.8%
Huntsville	18,280	19,056	20,013	4.2%	5.0%
Springwater	17,456	18,223	19,153	4.4%	5.1%
Gravenhurst	11,046	11,640	12,300	5.4%	5.7%
Barrie	128,430	135,711	143,634	5.7%	5.8%
Innisfil	31,175	33,079	35,091	6.1%	6.1%
Collingwood	17,290	19,241	20,976	11.3%	9.0%
Simcoe/Musk./Duff./ Weighted Avg.				**4.6%**	**5.3%**
Survey Weighted Avg.				**6.7%**	**6.5%**

Age Demographics

The age profile of a population may affect municipal expenditures. For example, expenditures may be affected by seniors requiring higher public service costs and families with young children demanding services for recreational, and related programs.

Municipality	0-19	20-64	65+
Belleville	22%	59%	19%
Brockville	20%	57%	23%
Cornwall	22%	58%	20%
Kingston	21%	62%	16%
Ottawa	23%	63%	13%
Peterborough	21%	59%	20%
Port Hope	21%	59%	20%
Prince Edward County	18%	57%	25%
Quinte West	23%	60%	17%
South Frontenac	24%	62%	14%
Eastern Avg	22%	60%	19%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Fort Erie	21%	59%	20%
Grimsby	24%	59%	17%
Hamilton	23%	61%	16%
Lincoln	25%	56%	19%
Niagara Falls	22%	60%	18%
Niagara-on-the-Lake	19%	55%	26%
Pelham	22%	57%	21%
Port Colborne	20%	58%	22%
St. Catharines	21%	59%	19%
Thorold	23%	62%	15%
Wainfleet	24%	60%	16%
Welland	22%	60%	18%
West Lincoln	29%	59%	12%
Niagara/Hamilton Avg	23%	59%	18%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Ajax	29%	62%	9%
Aurora	28%	61%	11%
Brampton	29%	62%	9%
Brock	23%	58%	18%
Burlington	23%	60%	17%
Caledon	28%	61%	12%
Clarington	27%	61%	12%
East Gwillimbury	24%	64%	12%
Georgina	25%	62%	12%
Halton Hills	28%	60%	12%
King	25%	60%	15%
Markham	24%	63%	12%
Milton	30%	62%	8%
Mississauga	26%	63%	11%
Newmarket	27%	62%	11%
Oakville	27%	60%	13%
Oshawa	23%	62%	15%
Pickering	25%	63%	12%
Richmond Hill	25%	63%	11%
Scugog	23%	60%	17%
Toronto	21%	65%	14%
Vaughan	27%	61%	11%
Whitby	29%	61%	10%
Whitchurch-Stouffville	25%	61%	14%
GTA Avg	26%	62%	12%
Provincial Average	22%	63%	15%

Source—Stats Canada Census 2011

Age Demographics (cont'd)

Municipality	0-19	20-64	65+
Elliot Lake	15%	50%	35%
Greater Sudbury	22%	62%	16%
Greenstone	25%	61%	14%
Kenora	23%	60%	17%
North Bay	22%	61%	17%
Sault Ste. Marie	20%	60%	20%
Thunder Bay	21%	61%	18%
Timmins	24%	62%	14%
North Avg	22%	60%	19%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Barrie	27%	61%	12%
Bracebridge	21%	58%	21%
Collingwood	20%	57%	23%
Gravenhurst	17%	60%	23%
Huntsville	22%	58%	20%
Innisfil	25%	61%	14%
Orangeville	28%	60%	12%
Orillia	21%	58%	21%
Penetanguishene	20%	59%	21%
Springwater	26%	61%	13%
Simcoe/Musk./Duff. Avg	23%	59%	18%
Provincial Average	22%	63%	15%

Municipality	0-19	20-64	65+
Brant	25%	60%	16%
Cambridge	26%	62%	12%
Central Elgin	24%	61%	15%
Central Huron	22%	56%	21%
Grey Highlands	24%	56%	21%
Guelph	24%	63%	13%
Hanover	21%	55%	24%
Ingersoll	26%	60%	14%
Kingsville	24%	60%	16%
Kitchener	24%	64%	12%
Lakeshore	27%	61%	12%
Lambton Shores	17%	57%	26%
London	23%	62%	15%
Meaford	19%	57%	24%
Middlesex Centre	27%	58%	15%
North Dumfries	27%	60%	13%
North Perth	27%	57%	16%
Owen Sound	20%	57%	22%
Sarnia	21%	59%	19%
Saugeen Shores	18%	60%	21%
St. Thomas	25%	59%	16%
Stratford	22%	60%	18%
Strathroy-Caradoc	25%	57%	18%
The Blue Mountains	17%	55%	28%
Tillsonburg	20%	54%	25%
Waterloo	24%	63%	13%
Wellesley	36%	54%	10%
Wilmot	26%	58%	16%
Windsor	24%	60%	16%
Woolwich	27%	58%	15%
Southwest Avg	24%	59%	17%
Provincial Average	22%	63%	15%

Source—Stats Canada Census 2011

Average Household Income

Household income is one measure of a community's ability to pay for services in a municipality. While a higher relative household income is a positive indicator of the overall local economy, a higher gross income tends to lead to a greater expectation for quality programs and can lead to additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The following table provides the estimated average household income in 2013 for each of the municipalities.

Municipality	2013 Est. Avg. Household Income	Income Ranking
Elliot Lake	$ 55,056	low
Cornwall	$ 58,845	low
Brockville	$ 63,691	low
Owen Sound	$ 65,931	low
Orillia	$ 67,009	low
Hanover	$ 68,117	low
Windsor	$ 68,184	low
Welland	$ 68,900	low
Belleville	$ 69,706	low
Fort Erie	$ 70,745	low
Gravenhurst	$ 71,130	low
Tillsonburg	$ 71,349	low
Port Colborne	$ 71,632	low
Peterborough	$ 72,573	low
St. Thomas	$ 72,575	low
Niagara Falls	$ 73,145	low
Penetanguishene	$ 73,546	low
Strathroy-Caradoc	$ 74,057	low
North Bay	$ 74,662	low
St. Catharines	$ 75,096	low
Thunder Bay	$ 75,668	low
Grey Highlands	$ 75,726	low
Quinte West	$ 75,822	low
Stratford	$ 76,504	low
Meaford	$ 76,701	low
Central Huron	$ 77,116	low
Sault Ste. Marie	$ 77,558	low
Collingwood	$ 78,401	low
Kenora	$ 78,671	low
North Perth	$ 79,024	low
Thorold	$ 80,018	low
Ingersoll	$ 80,225	low

Municipality	2013 Est. Avg. Household Income	Income Ranking
Lambton Shores	$ 80,391	mid
London	$ 81,034	mid
Brock	$ 81,501	mid
Kitchener	$ 81,830	mid
Kingston	$ 82,558	mid
Oshawa	$ 82,838	mid
Port Hope	$ 83,044	mid
Wainfleet	$ 84,500	mid
Prince Edward County	$ 84,782	mid
Hamilton	$ 84,956	mid
Bracebridge	$ 85,045	mid
Georgina	$ 85,182	mid
Huntsville	$ 85,984	mid
Timmins	$ 86,026	mid
Greater Sudbury	$ 86,682	mid
Cambridge	$ 86,773	mid
Barrie	$ 86,833	mid
Sarnia	$ 87,392	mid
Greenstone	$ 87,714	mid
Kingsville	$ 88,746	mid
Orangeville	$ 90,053	mid
Innisfil	$ 90,753	mid
Guelph	$ 91,342	mid
Brampton	$ 92,317	mid
Toronto	$ 92,467	mid
West Lincoln	$ 93,326	mid
Central Elgin	$ 96,847	mid
Lincoln	$ 97,248	mid
South Frontenac	$ 98,680	mid
Mississauga	$ 99,314	mid
Lakeshore	$ 100,594	mid
Brant	$ 100,698	mid

Municipality	2013 Est. Avg. Household Income	Income Ranking
The Blue Mountains	$ 100,989	high
Ottawa	$ 101,105	high
Grimsby	$ 102,428	high
Clarington	$ 103,461	high
Niagara-on-the-Lake	$ 105,806	high
Ajax	$ 106,088	high
Wilmot	$ 107,540	high
Wellesley	$ 108,390	high
Scugog	$ 108,547	high
Waterloo	$ 108,789	high
Burlington	$ 109,961	high
Newmarket	$ 113,616	high
Pickering	$ 114,188	high
Richmond Hill	$ 114,469	high
North Dumfries	$ 115,000	high
Markham	$ 115,376	high
Whitby	$ 116,550	high
Pelham	$ 116,842	high
Saugeen Shores	$ 117,776	high
Milton	$ 117,930	high
Halton Hills	$ 118,396	high
East Gwillimbury	$ 120,786	high
Vaughan	$ 123,032	high
Middlesex Centre	$ 124,464	high
Caledon	$ 129,199	high
Springwater	$ 129,421	high
Whitchurch-Stouffville	$ 131,868	high
Woolwich	$ 134,333	high
Aurora	$ 143,008	high
Oakville	$ 149,522	high
King	$ 174,855	high
Average	**$ 93,038**	
Median	**$ 86,773**	
Minimum	**$ 55,056**	
Maximum	**$ 174,855**	

Source—Manifold Data Mining

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2013 for each of the municipalities. Source—Manifold Data Mining 2014, summarized by geographic area.

Municipality	2013 Est. Avg. Household Income	Income Ranking
Cornwall	$ 58,845	low
Brockville	$ 63,691	low
Belleville	$ 69,706	low
Peterborough	$ 72,573	low
Quinte West	$ 75,822	low
Kingston	$ 82,558	mid
Port Hope	$ 83,044	mid
Prince Edward County	$ 84,782	mid
South Frontenac	$ 98,680	mid
Ottawa	$ 101,105	high
Eastern Average	**$ 79,081**	

Elliot Lake	$ 55,056	low
North Bay	$ 74,662	low
Thunder Bay	$ 75,668	low
Sault Ste. Marie	$ 77,558	low
Kenora	$ 78,671	low
Timmins	$ 86,026	mid
Greater Sudbury	$ 86,682	mid
Greenstone	$ 87,714	mid
North Average	**$ 77,755**	

Municipality	2013 Est. Avg. Household Income	Income Ranking
Brock	$ 81,501	mid
Oshawa	$ 82,838	mid
Georgina	$ 85,182	mid
Brampton	$ 92,317	mid
Toronto	$ 92,467	mid
Mississauga	$ 99,314	mid
Clarington	$ 103,461	high
Ajax	$ 106,088	high
Scugog	$ 108,547	high
Burlington	$ 109,961	high
Newmarket	$ 113,616	high
Pickering	$ 114,188	high
Richmond Hill	$ 114,469	high
Markham	$ 115,376	high
Whitby	$ 116,550	high
Milton	$ 117,930	high
Halton Hills	$ 118,396	high
East Gwillimbury	$ 120,786	high
Vaughan	$ 123,032	high
Caledon	$ 129,199	high
Whitchurch-Stouffville	$ 131,868	high
Aurora	$ 143,008	high
Oakville	$ 149,522	high
King	$ 174,855	high
GTA Average	**$ 114,353**	

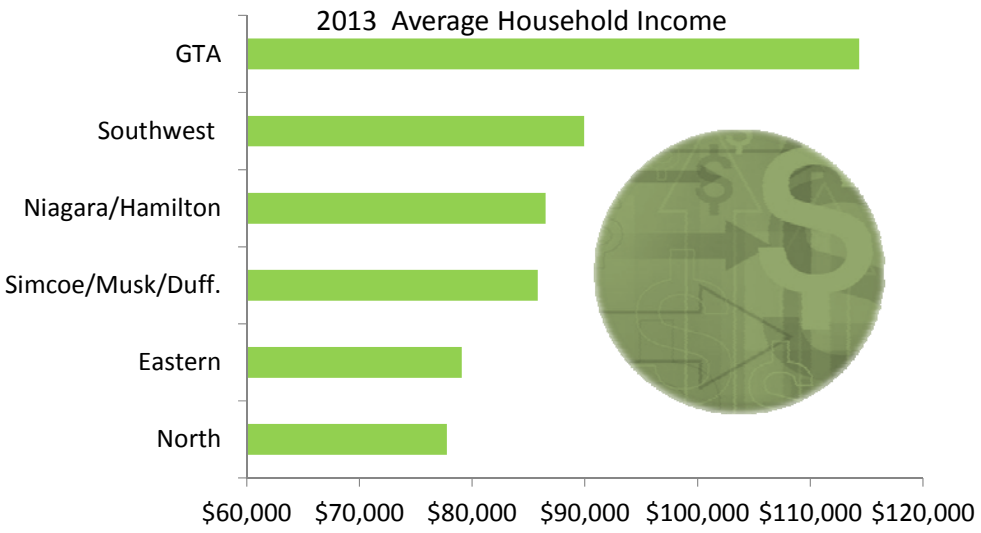
Average Household Income by Geographic Location (cont'd)

Municipality	2013 Est. Avg. Household Income	Income Ranking
Welland	$ 68,900	low
Fort Erie	$ 70,745	low
Port Colborne	$ 71,632	low
Niagara Falls	$ 73,145	low
St. Catharines	$ 75,096	low
Thorold	$ 80,018	low
Wainfleet	$ 84,500	mid
Hamilton	$ 84,956	mid
West Lincoln	$ 93,326	mid
Lincoln	$ 97,248	mid
Grimsby	$ 102,428	high
Niagara-on-the-Lake	$ 105,806	high
Pelham	$ 116,842	high
Niagara/Hamilton Avg.	**$ 86,511**	

Orillia	$ 67,009	low
Gravenhurst	$ 71,130	low
Penetanguishene	$ 73,546	low
Collingwood	$ 78,401	low
Bracebridge	$ 85,045	mid
Huntsville	$ 85,984	mid
Barrie	$ 86,833	mid
Orangeville	$ 90,053	mid
Innisfil	$ 90,753	mid
Springwater	$ 129,421	high
Simcoe/Musk./Duff. Avg.	**$ 85,818**	

Municipality	2013 Est. Avg. Household Income	Income Ranking
Owen Sound	$ 65,931	low
Hanover	$ 68,117	low
Windsor	$ 68,184	low
Tillsonburg	$ 71,349	low
St. Thomas	$ 72,575	low
Strathroy-Caradoc	$ 74,057	low
Grey Highlands	$ 75,726	low
Stratford	$ 76,504	low
Meaford	$ 76,701	low
Central Huron	$ 77,116	low
North Perth	$ 79,024	low
Ingersoll	$ 80,225	low
Lambton Shores	$ 80,391	mid
London	$ 81,034	mid
Kitchener	$ 81,830	mid
Cambridge	$ 86,773	mid
Sarnia	$ 87,392	mid
Kingsville	$ 88,746	mid
Guelph	$ 91,342	mid
Central Elgin	$ 96,847	mid
Lakeshore	$ 100,594	mid
Brant	$ 100,698	mid
The Blue Mountains	$ 100,989	high
Wilmot	$ 107,540	high
Wellesley	$ 108,390	high
Waterloo	$ 108,789	high
North Dumfries	$ 115,000	high
Saugeen Shores	$ 117,776	high
Middlesex Centre	$ 124,464	high
Woolwich	$ 134,333	high
Southwest Average	**$ 89,948**	

Summary Average Household Income by Geographic Location



Land Area and Density

Population density indicates the number of residents living in an area (usually measured by square kilometre). Density readings can lend insight into the age of a city, growth patterns, zoning practices, new development opportunities and the level of multi-family unit housing. High population density can also indicate whether a municipality may be reaching build-out, as well as service and infrastructure needs, such as additional public transit or street routes. As stated by the ***Province of Ontario*** in their InfoSheet: Planning for Intensification, some of the benefits of intensification include:

- ***Using resources such as lands, buildings and infrastructure more effectively***
- ***Protecting the natural environment and biodiversity by limiting urban expansion***
- ***Incorporating green features that offset and support new development***
- ***Creating active streets that promote healthier patterns of human activity***
- ***Creating economic opportunities***
- ***Reducing carbon footprint***
- ***Improving access to public transit***
- ***Enhancing community identity***
- ***Improving municipal fiscal performance***

Land Area and Density (sorted by population density)

Municipality	Land Area (Square Km)	2014 Population Density per Sq. Kilometre	Density Ranking
Greenstone	2,768	2	low
Grey Highlands	882	11	low
Timmins	2,979	15	low
Elliot Lake	715	16	low
Central Huron	450	17	low
South Frontenac	972	19	low
Meaford	589	19	low
The Blue Mountains	287	22	low
Gravenhurst	519	24	low
Prince Edward County	1,050	25	low
Bracebridge	626	25	low
Brock	423	27	low
North Perth	493	27	low
Huntsville	711	28	low
Wainfleet	217	29	low
Middlesex Centre	588	30	low
Lambton Shores	331	32	low
Springwater	536	36	low
West Lincoln	388	38	low
Wellesley	278	42	low
Brant	843	44	low
Central Elgin	280	47	low
Scugog	475	47	low
Greater Sudbury	3,227	51	low
North Dumfries	187	52	low
Port Hope	279	59	low
King	333	62	low
Lakeshore	530	68	low
Kenora	212	75	low
Saugeen Shores	171	79	low
Wilmot	264	80	low
Woolwich	326	80	low

Land Area and Density (sorted by population density) (cont'd)

Municipality	Land Area (Square Km)	2014 Population Density per Sq. Kilometre	Density Ranking
Strathroy-Caradoc	274	81	mid
Kingsville	247	90	mid
Quinte West	494	90	mid
Caledon	688	91	mid
East Gwillimbury	245	98	mid
Niagara-on-the-Lake	133	123	mid
Innisfil	284	123	mid
Pelham	126	137	mid
Lincoln	163	144	mid
Clarington	611	149	mid
Port Colborne	122	154	mid
Georgina	288	158	mid
North Bay	319	172	mid
Fort Erie	166	185	mid
Belleville	247	207	mid
Thorold	83	220	mid
Halton Hills	276	227	mid
Whitchurch-Stouffville	207	230	mid
Milton	363	276	mid
Kingston	451	289	mid
Thunder Bay	328	337	mid
Ottawa	2,790	341	mid
Sault Ste. Marie	223	346	mid
Penetanguishene	26	360	mid
Grimsby	69	389	mid
Pickering	232	395	mid
Niagara Falls	210	408	mid
Sarnia	165	454	mid
Hamilton	1,117	486	mid
Collingwood	33	636	mid
Welland	81	643	mid
Tillsonburg	22	726	mid
Cornwall	62	770	high
Hanover	10	804	high
Whitby	147	901	high
London	421	913	high
Owen Sound	24	917	high
Ingersoll	13	984	high
Burlington	186	1,009	high
Brockville	21	1,071	high
Oshawa	146	1,087	high
Orillia	29	1,088	high
St. Thomas	36	1,125	high
Aurora	50	1,167	high
Stratford	27	1,181	high
Cambridge	113	1,187	high
Vaughan	274	1,204	high
Peterborough	64	1,296	high
St. Catharines	96	1,399	high
Oakville	139	1,425	high
Windsor	147	1,449	high
Guelph	87	1,488	high
Markham	213	1,579	high
Waterloo	64	1,594	high
Kitchener	137	1,709	high
Barrie	77	1,856	high
Ajax	67	1,874	high
Orangeville	16	1,878	high
Richmond Hill	101	2,033	high
Newmarket	38	2,232	high
Brampton	266	2,247	high
Mississauga	292	2,597	high
Toronto	630	4,363	high
Average	**400**	**594**	
Median	**247**	**220**	
Minimum	**10**	**2**	
Maximum	**3,227**	**4,363**	

Land Area and Density by Geographic Location

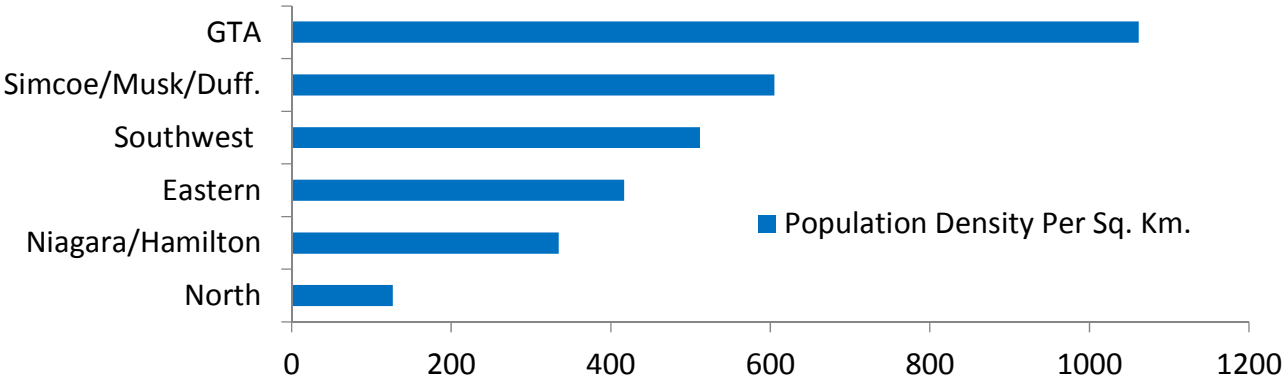
Municipality	Land Area (Square Km)	2014 Population Density per Sq. Kilometre	Density Ranking
South Frontenac	972	19	low
Prince Edward County	1,050	25	low
Port Hope	279	59	low
Quinte West	494	90	mid
Belleville	247	207	mid
Kingston	451	289	mid
Ottawa	2,790	341	mid
Cornwall	62	770	high
Brockville	21	1,071	high
Peterborough	64	1,296	high
Eastern Average	**643**	**417**	
Brock	423	27	low
Scugog	475	47	low
King	333	62	low
Caledon	688	91	mid
East Gwillimbury	245	98	mid
Clarington	611	149	mid
Georgina	288	158	mid
Halton Hills	276	227	mid
Whitchurch-Stouffville	207	230	mid
Milton	363	276	mid
Pickering	232	395	mid
Whitby	147	901	high
Burlington	186	1,009	high
Oshawa	146	1,087	high
Aurora	50	1,167	high
Vaughan	274	1,204	high
Oakville	139	1,425	high
Markham	213	1,579	high
Ajax	67	1,874	high
Richmond Hill	101	2,033	high
Newmarket	38	2,232	high
Brampton	266	2,247	high
Mississauga	292	2,597	high
Toronto	630	4,363	high
GTA Average	**279**	**1,062**	

Municipality	Land Area (Square Km)	2014 Population Density per Sq. Kilometre	Density Ranking
Wainfleet	217	29	low
West Lincoln	388	38	low
Niagara-on-the-Lake	133	123	mid
Pelham	126	137	mid
Lincoln	163	144	mid
Port Colborne	122	154	mid
Fort Erie	166	185	mid
Thorold	83	220	mid
Grimsby	69	389	mid
Niagara Falls	210	408	mid
Hamilton	1,117	486	mid
Welland	81	643	mid
St. Catharines	96	1,399	high
Niagara/Hamilton Avg.	**229**	**335**	
Greenstone	2,768	2	low
Timmins	2,979	15	low
Elliot Lake	715	16	low
Greater Sudbury	3,227	51	low
Kenora	212	75	low
North Bay	319	172	mid
Thunder Bay	328	337	mid
Sault Ste. Marie	223	346	mid
North Average	**1,346**	**127**	
Gravenhurst	519	24	low
Bracebridge	626	25	low
Huntsville	711	28	low
Springwater	536	36	low
Innisfil	284	123	mid
Penetanguishene	26	360	mid
Collingwood	33	636	mid
Orillia	29	1,088	high
Barrie	77	1,856	high
Orangeville	16	1,878	high
Simcoe/Musk./Duff. Avg	**286**	**605**	

Land Area and Density by Geographic Location (cont'd)

Municipality	Land Area (Square Km)	2014 Population Density per Sq. Kilometre	Density Ranking
Grey Highlands	882	11	low
Central Huron	450	17	low
Meaford	589	19	low
The Blue Mountains	287	22	low
North Perth	493	27	low
Middlesex Centre	588	30	low
Lambton Shores	331	32	low
Wellesley	278	42	low
Brant	843	44	low
Central Elgin	280	47	low
North Dumfries	187	52	low
Lakeshore	530	68	low
Saugeen Shores	171	79	low
Wilmot	264	80	low
Woolwich	326	80	low
Strathroy-Caradoc	274	81	mid
Kingsville	247	90	mid
Sarnia	165	454	mid
Tillsonburg	22	726	mid
Hanover	10	804	high
London	421	913	high
Owen Sound	24	917	high
Ingersoll	13	984	high
St. Thomas	36	1,125	high
Stratford	27	1,181	high
Cambridge	113	1,187	high
Windsor	147	1,449	high
Guelph	87	1,488	high
Waterloo	64	1,594	high
Kitchener	137	1,709	high
Southwest Average	**276**	**512**	

Summary Land Area and Density by Geographic Location



Assessment Per Capita (Sorted by Unweighted Assessment)

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality. Unweighted assessment provides the actual current value assessment of the properties. Weighted assessment reflects the basis upon which property taxes are levied after applying the tax ratios to the various property classes to the unweighted assessment.

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	2014 Unweighted CVA/Capita Ranking	2014 Weighted CVA/Capita Ranking
Elliot Lake	$ 42,156	$ 47,409	low	low
Cornwall	$ 66,313	$ 87,492	low	low
Timmins	$ 67,418	$ 81,510	low	low
Windsor	$ 69,990	$ 90,115	low	low
Sault Ste. Marie	$ 71,247	$ 91,206	low	low
St. Thomas	$ 71,716	$ 85,976	low	low
Thunder Bay	$ 72,370	$ 91,889	low	low
Welland	$ 76,222	$ 86,400	low	low
Hanover	$ 81,824	$ 96,340	low	low
Ingersoll	$ 84,880	$ 105,776	low	low
Owen Sound	$ 85,122	$ 110,341	low	low
Quinte West	$ 86,082	$ 95,233	low	low
Sarnia	$ 86,870	$ 103,390	low	low
Port Colborne	$ 87,242	$ 98,572	low	low
Kenora	$ 89,247	$ 106,209	low	low
Brockville	$ 89,501	$ 112,323	low	low
North Bay	$ 90,026	$ 106,733	low	low
Tillsonburg	$ 91,242	$ 111,037	low	low
Greater Sudbury	$ 92,014	$ 116,759	low	mid
Belleville	$ 92,474	$ 119,206	low	mid
St. Catharines	$ 93,843	$ 109,706	low	low
London	$ 94,554	$ 111,556	low	low
Peterborough	$ 94,754	$ 109,323	low	low
Oshawa	$ 96,048	$ 112,790	low	low
Strathroy-Caradoc	$ 96,292	$ 91,482	low	low
Penetanguishene	$ 96,803	$ 99,833	low	low
Kitchener	$ 99,608	$ 118,131	low	mid
Thorold	$ 100,837	$ 114,270	low	mid
Hamilton	$ 103,369	$ 126,104	low	mid
Stratford	$ 103,930	$ 128,424	low	mid
Cambridge	$ 104,997	$ 128,114	low	mid
Niagara Falls	$ 105,282	$ 128,446	low	mid

Assessment Per Capita (Sorted by Unweighted Assessment) (cont'd)

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	2014 Unweighted CVA/Capita Ranking	2014 Weighted CVA/Capita Ranking
Ajax	$ 105,329	$ 113,055	mid	low
West Lincoln	$ 105,555	$ 100,003	mid	low
Kingsville	$ 106,358	$ 91,846	mid	low
Orillia	$ 107,233	$ 128,553	mid	mid
Port Hope	$ 109,037	$ 115,808	mid	mid
Fort Erie	$ 109,248	$ 119,113	mid	mid
Orangeville	$ 109,493	$ 118,833	mid	mid
Kingston	$ 110,189	$ 135,989	mid	mid
Barrie	$ 110,772	$ 119,191	mid	mid
Clarington	$ 111,737	$ 115,093	mid	mid
Brampton	$ 111,786	$ 119,479	mid	mid
Lakeshore	$ 115,417	$ 111,910	mid	low
Greenstone	$ 116,681	$ 107,556	mid	low
Whitby	$ 119,373	$ 129,224	mid	mid
Guelph	$ 119,430	$ 143,735	mid	mid
Grimsby	$ 122,291	$ 130,058	mid	mid
Central Elgin	$ 123,279	$ 111,525	mid	low
Pelham	$ 124,085	$ 123,997	mid	mid
Lincoln	$ 124,331	$ 125,618	mid	mid
Georgina	$ 125,040	$ 123,455	mid	mid
Wellesley	$ 131,408	$ 113,371	mid	mid
Wainfleet	$ 132,991	$ 123,474	mid	mid
North Perth	$ 135,010	$ 102,535	mid	low
Wilmot	$ 135,130	$ 131,252	mid	mid
Woolwich	$ 136,833	$ 141,620	mid	mid
Ottawa	$ 136,923	$ 162,642	mid	high
Brant	$ 136,993	$ 132,093	mid	mid
Prince Edward County	$ 137,302	$ 132,414	mid	mid
Brock	$ 140,374	$ 128,297	mid	mid
Waterloo	$ 140,776	$ 167,406	mid	high
Springwater	$ 143,241	$ 135,646	mid	mid
Pickering	$ 143,606	$ 155,337	mid	high
Meaford	$ 144,344	$ 136,657	high	mid
Newmarket	$ 147,077	$ 150,268	high	high
Innisfil	$ 150,196	$ 147,732	high	high

Assessment Per Capita (Sorted by Unweighted Assessment) (cont'd)

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	2014 Unweighted CVA/Capita Ranking	2014 Weighted CVA/Capita Ranking
Scugog	$ 150,626	$ 144,865	high	high
South Frontenac	$ 152,646	$ 150,145	high	high
Central Huron	$ 153,484	$ 113,205	high	low
Halton Hills	$ 155,093	$ 164,974	high	high
Milton	$ 157,349	$ 171,589	high	high
Mississauga	$ 157,489	$ 177,714	high	high
Collingwood	$ 163,102	$ 170,508	high	high
Middlesex Centre	$ 163,826	$ 132,826	high	mid
Burlington	$ 166,611	$ 190,019	high	high
Saugeen Shores	$ 167,767	$ 166,623	high	high
Aurora	$ 170,059	$ 172,503	high	high
Whitchurch-Stouffville	$ 173,632	$ 171,939	high	high
Huntsville	$ 173,948	$ 174,723	high	high
Toronto	$ 173,973	$ 262,773	high	high
North Dumfries	$ 174,848	$ 188,188	high	high
Grey Highlands	$ 176,262	$ 157,409	high	high
Markham	$ 176,760	$ 179,528	high	high
East Gwillimbury	$ 177,434	$ 172,380	high	high
Richmond Hill	$ 181,886	$ 184,009	high	high
Bracebridge	$ 183,978	$ 184,612	high	high
Vaughan	$ 203,658	$ 209,785	high	high
Lambton Shores	$ 203,697	$ 191,038	high	high
Caledon	$ 206,355	$ 205,931	high	high
Oakville	$ 208,686	$ 229,503	high	high
Niagara-on-the-Lake	$ 223,929	$ 231,918	high	high
Gravenhurst	$ 249,911	$ 250,625	high	high
King	$ 285,551	$ 270,669	high	high
The Blue Mountains	$ 546,947	$ 556,100	high	high
Average	**$ 133,081**	**$ 140,452**		
Median	**$ 122,291**	**$ 126,104**		
Minimum	**$ 42,156**	**$ 47,409**		
Maximum	**$ 546,947**	**$ 556,100**		

Taxable Assessment Per Capita
(Grouped by Location, sorted by unweighted assessment)

Eastern Municipalities

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Cornwall	$ 66,313	$ 87,492	31.9%	low
Quinte West	$ 86,082	$ 95,233	10.6%	low
Brockville	$ 89,501	$ 112,323	25.5%	low
Belleville	$ 92,474	$ 119,206	28.9%	low
Peterborough	$ 94,754	$ 109,323	15.4%	low
Port Hope	$ 109,037	$ 115,808	6.2%	mid
Kingston	$ 110,189	$ 135,989	23.4%	mid
Ottawa	$ 136,923	$ 162,642	18.8%	mid
Prince Edward County	$ 137,302	$ 132,414	-3.6%	mid
South Frontenac	$ 152,646	$ 150,145	-1.6%	high
Eastern Average	**$ 107,522**	**$ 122,057**		

Niagara/Hamilton Municipalities

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Welland	$ 76,222	$ 86,400	13.4%	low
Port Colborne	$ 87,242	$ 98,572	13.0%	low
St. Catharines	$ 93,843	$ 109,706	16.9%	low
Thorold	$ 100,837	$ 114,270	13.3%	low
Hamilton	$ 103,369	$ 126,104	22.0%	low
Niagara Falls	$ 105,282	$ 128,446	22.0%	low
West Lincoln	$ 105,555	$ 100,003	-5.3%	mid
Fort Erie	$ 109,248	$ 119,113	9.0%	mid
Grimsby	$ 122,291	$ 130,058	6.4%	mid
Pelham	$ 124,085	$ 123,997	-0.1%	mid
Lincoln	$ 124,331	$ 125,618	1.0%	mid
Wainfleet	$ 132,991	$ 123,474	-7.2%	mid
Niagara-on-the-Lake	$ 223,929	$ 231,918	3.6%	high
Niagara/Hamilton Avg.	**$ 116,094**	**$ 124,437**		

Taxable Assessment Per Capita (cont'd)
(Grouped by Location, sorted by unweighted assessment)

GTA Municipalities

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Oshawa	$ 96,048	$ 112,790	17.4%	low
Ajax	$ 105,329	$ 113,055	7.3%	mid
Clarington	$ 111,737	$ 115,093	3.0%	mid
Brampton	$ 111,786	$ 119,479	6.9%	mid
Whitby	$ 119,373	$ 129,224	8.3%	mid
Georgina	$ 125,040	$ 123,455	-1.3%	mid
Pickering	$ 143,606	$ 155,337	8.2%	mid
Brock	$ 140,374	$ 128,297	-8.6%	mid
Newmarket	$ 147,077	$ 150,268	2.2%	high
Scugog	$ 150,626	$ 144,865	-3.8%	high
Halton Hills	$ 155,093	$ 164,974	6.4%	high
Milton	$ 157,349	$ 171,589	9.0%	high
Mississauga	$ 157,489	$ 177,714	12.8%	high
Burlington	$ 166,611	$ 190,019	14.0%	high
Aurora	$ 170,059	$ 172,503	1.4%	high
Whitchurch-Stouffville	$ 173,632	$ 171,939	-1.0%	high
Toronto	$ 173,973	$ 262,773	51.0%	high
Markham	$ 176,760	$ 179,528	1.6%	high
East Gwillimbury	$ 177,434	$ 172,380	-2.8%	high
Richmond Hill	$ 181,886	$ 184,009	1.2%	high
Vaughan	$ 203,658	$ 209,785	3.0%	high
Caledon	$ 206,355	$ 205,931	-0.2%	high
Oakville	$ 208,686	$ 229,503	10.0%	high
King	$ 285,551	$ 270,669	-5.2%	high
GTA Average	**$ 160,230**	**$ 168,966**		

Taxable Assessment Per Capita (cont'd)
(Grouped by Location, sorted by unweighted assessment)

Northern Municipalities

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Elliot Lake	$ 42,156	$ 47,409	12.5%	low
Timmins	$ 67,418	$ 81,510	20.9%	low
Sault Ste. Marie	$ 71,247	$ 91,206	28.0%	low
Thunder Bay	$ 72,370	$ 91,889	27.0%	low
Kenora	$ 89,247	$ 106,209	19.0%	low
North Bay	$ 90,026	$ 106,733	18.6%	low
Greater Sudbury	$ 92,014	$ 116,759	26.9%	low
Greenstone	$ 116,681	$ 107,556	-7.8%	mid
North Average	**$ 80,145**	**$ 93,659**		

Simcoe/Muskoka/Dufferin Municipalities

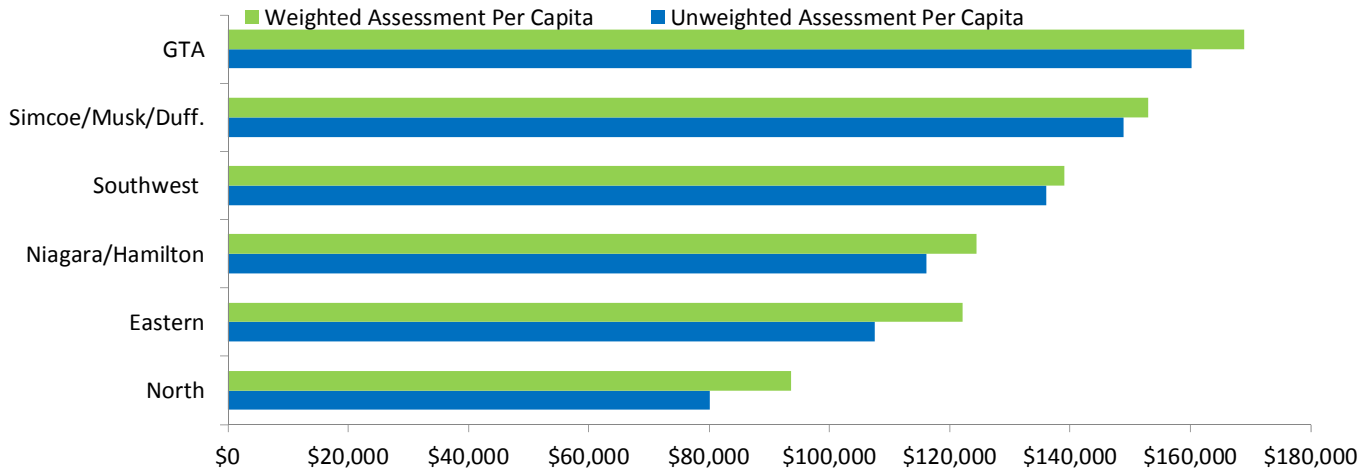
Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Penetanguishene	$ 96,803	$ 99,833	3.1%	low
Orillia	$ 107,233	$ 128,553	19.9%	mid
Orangeville	$ 109,493	$ 118,833	8.5%	mid
Barrie	$ 110,772	$ 119,191	7.6%	mid
Springwater	$ 143,241	$ 135,646	-5.3%	mid
Innisfil	$ 150,196	$ 147,732	-1.6%	high
Collingwood	$ 163,102	$ 170,508	4.5%	high
Huntsville	$ 173,948	$ 174,723	0.4%	high
Bracebridge	$ 183,978	$ 184,612	0.3%	high
Gravenhurst	$ 249,911	$ 250,625	0.3%	high
Simcoe/Musk/Duff. Avg.	**$ 148,868**	**$ 153,026**		

Taxable Assessment Per Capita (cont'd)
(Grouped by Location, sorted by unweighted assessment)

Southwest Municipalities

Municipality	2014 Unweighted CVA/Capita	2014 Weighted CVA/Capita	% Change Unweighted/ Weighted	2014 Unweighted CVA/Capita Ranking
Windsor	$ 69,990	$ 90,115	28.8%	low
St. Thomas	$ 71,716	$ 85,976	19.9%	low
Hanover	$ 81,824	$ 96,340	17.7%	low
Ingersoll	$ 84,880	$ 105,776	24.6%	low
Owen Sound	$ 85,122	$ 110,341	29.6%	low
Sarnia	$ 86,870	$ 103,390	19.0%	low
Tillsonburg	$ 91,242	$ 111,037	21.7%	low
London	$ 94,554	$ 111,556	18.0%	low
Strathroy-Caradoc	$ 96,292	$ 91,482	-5.0%	low
Kitchener	$ 99,608	$ 118,131	18.6%	low
Stratford	$ 103,930	$ 128,424	23.6%	low
Cambridge	$ 104,997	$ 128,114	22.0%	low
Kingsville	$ 106,358	$ 91,846	-13.6%	mid
Lakeshore	$ 115,417	$ 111,910	-3.0%	mid
Guelph	$ 119,430	$ 143,735	20.4%	mid
Central Elgin	$ 123,279	$ 111,525	-9.5%	mid
Wellesley	$ 131,408	$ 113,371	-13.7%	mid
North Perth	$ 135,010	$ 102,535	-24.1%	mid
Wilmot	$ 135,130	$ 131,252	-2.9%	mid
Woolwich	$ 136,833	$ 141,620	3.5%	mid
Brant	$ 136,993	$ 132,093	-3.6%	mid
Waterloo	$ 140,776	$ 167,406	18.9%	mid
Meaford	$ 144,344	$ 136,657	-5.3%	high
Central Huron	$ 153,484	$ 113,205	-26.2%	high
Middlesex Centre	$ 163,826	$ 132,826	-18.9%	high
Saugeen Shores	$ 167,767	$ 166,623	-0.7%	high
North Dumfries	$ 174,848	$ 188,188	7.6%	high
Grey Highlands	$ 176,262	$ 157,409	-10.7%	high
Lambton Shores	$ 203,697	$ 191,038	-6.2%	high
The Blue Mountains	$ 546,947	$ 556,100	1.7%	high
Southwest Average	**$ 136,094**	**$ 139,001**		

Summary Taxable Assessment Per Capita By Location



Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2010-2014. The changes in assessment trends are related to new growth as well as changes in market value of existing properties. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2013-2014 % change in assessment. Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because, in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values.

Municipality	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
Ingersoll	6.7%	5.8%	5.8%	3.6%	0.9%	low
Windsor	0.9%	0.8%	1.5%	-3.9%	1.4%	low
Penetanguishene	N/A	N/A	4.8%	1.9%	1.8%	low
Fort Erie	7.0%	6.2%	5.8%	0.2%	2.0%	low
Sarnia	6.4%	7.2%	5.6%	-0.5%	2.1%	low
St. Thomas	5.9%	5.4%	5.3%	2.6%	2.1%	low
Huntsville	8.0%	7.4%	6.0%	0.6%	2.2%	low
Greenstone	N/A	N/A	N/A	N/A	2.3%	low
Scugog	N/A	N/A	N/A	N/A	2.6%	low
Gravenhurst	8.6%	9.4%	6.0%	0.5%	2.7%	low
Port Colborne	5.6%	4.2%	5.8%	1.2%	2.7%	low
Orillia	N/A	N/A	N/A	N/A	2.7%	low
Welland	6.2%	6.6%	5.7%	2.4%	2.8%	low
Bracebridge	8.6%	7.8%	6.6%	1.4%	2.9%	low
Barrie	7.1%	11.8%	6.0%	2.5%	3.0%	low
Wainfleet	7.2%	6.4%	5.9%	1.6%	3.1%	low
St. Catharines	6.0%	4.2%	4.8%	2.4%	3.2%	low
Grimsby	8.0%	8.2%	6.6%	4.8%	3.2%	low
Hanover	N/A	N/A	N/A	5.1%	3.2%	low
Belleville	7.7%	7.1%	6.6%	3.7%	3.3%	low
Peterborough	6.1%	7.0%	5.6%	3.9%	3.3%	low
Owen Sound	N/A	N/A	N/A	2.9%	3.3%	low
Pelham	7.6%	6.0%	5.5%	3.4%	3.4%	low
Quinte West	7.5%	6.8%	7.5%	4.4%	3.5%	low
Thorold	6.5%	5.0%	6.1%	3.9%	3.6%	low
Tillsonburg	5.0%	5.9%	N/A	N/A	3.6%	low
London	5.8%	6.3%	5.8%	3.9%	3.7%	low
Niagara Falls	14.0%	-1.9%	5.6%	0.4%	3.7%	low
Brock	N/A	N/A	N/A	N/A	3.7%	low

Unweighted Assessment—Trend (cont'd)

Municipality	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
North Dumfries	6.7%	7.2%	6.7%	4.3%	3.8%	mid
Oshawa	5.0%	5.9%	4.6%	2.7%	3.8%	mid
Lincoln	8.6%	7.1%	6.9%	4.2%	3.9%	mid
Springwater	N/A	N/A	N/A	-0.7%	4.0%	mid
Cambridge	6.6%	6.7%	6.2%	4.0%	4.1%	mid
Guelph	5.8%	7.5%	6.8%	5.4%	4.3%	mid
Orangeville	7.2%	7.4%	7.1%	2.9%	4.3%	mid
Hamilton	7.8%	6.7%	6.5%	4.1%	4.3%	mid
Brockville	6.8%	5.1%	5.7%	2.0%	4.7%	mid
Woolwich	9.7%	9.1%	7.9%	7.9%	4.8%	mid
West Lincoln	8.0%	8.1%	6.3%	4.5%	4.9%	mid
Innisfil	N/A	N/A	6.8%	3.8%	4.9%	mid
Georgina	6.6%	5.3%	5.3%	4.6%	4.9%	mid
Whitby	5.5%	5.6%	5.5%	4.7%	5.1%	mid
Central Elgin	5.0%	5.4%	4.2%	4.6%	5.2%	mid
Kingsville	2.9%	3.5%	3.2%	3.6%	5.2%	mid
Collingwood	7.2%	8.8%	8.0%	3.5%	5.3%	mid
Burlington	7.1%	8.2%	6.1%	5.7%	5.4%	mid
Kitchener	7.1%	7.6%	6.4%	6.3%	5.5%	mid
Wilmot	8.2%	9.2%	7.7%	7.3%	5.6%	mid
The Blue Mountains	N/A	8.8%	5.8%	3.6%	5.6%	mid
Meaford	N/A	N/A	5.2%	5.7%	5.6%	mid
Mississauga	7.1%	6.5%	6.1%	5.5%	5.7%	mid
Niagara-on-the-Lake	8.0%	6.8%	6.0%	4.7%	5.8%	mid
Prince Edward County	7.0%	8.2%	7.8%	3.2%	5.8%	mid
Pickering	3.5%	4.6%	4.5%	5.5%	5.8%	mid
Stratford	5.7%	5.3%	5.5%	3.4%	5.8%	mid
Kingston	3.2%	6.7%	6.3%	5.6%	5.9%	mid
Brant	N/A	N/A	N/A	N/A	5.9%	mid
Saugeen Shores	N/A	N/A	N/A	N/A	5.9%	mid

Unweighted Assessment—Trend (cont'd)

Municipality	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
North Bay	7.3%	7.7%	7.0%	5.5%	6.1%	high
Lambton Shores	N/A	6.6%	5.2%	4.9%	6.4%	high
Wellesley	8.6%	8.4%	9.9%	6.6%	6.5%	high
Toronto	7.1%	7.0%	7.0%	6.4%	6.5%	high
Ajax	5.6%	6.2%	5.5%	5.2%	6.5%	high
Waterloo	6.7%	7.6%	6.4%	6.0%	6.6%	high
Kenora	N/A	N/A	3.3%	6.0%	6.7%	high
Oakville	8.4%	8.1%	6.1%	6.6%	6.8%	high
Timmins	8.2%	7.7%	3.9%	5.9%	7.1%	high
Thunder Bay	3.1%	2.6%	2.7%	7.2%	7.2%	high
Sault Ste. Marie	7.9%	7.3%	9.9%	5.9%	7.3%	high
Middlesex Centre	4.3%	5.5%	8.0%	4.6%	7.3%	high
Clarington	5.9%	6.1%	6.2%	3.1%	7.3%	high
Caledon	6.8%	8.5%	7.5%	5.7%	7.4%	high
Aurora	8.3%	7.4%	7.0%	6.8%	7.6%	high
Vaughan	9.3%	8.1%	8.5%	8.4%	7.7%	high
Brampton	6.6%	7.0%	6.7%	8.2%	7.7%	high
Central Huron	N/A	N/A	N/A	N/A	7.7%	high
Ottawa	5.8%	5.8%	5.8%	8.3%	7.8%	high
Newmarket	6.3%	5.6%	5.8%	6.6%	8.0%	high
Greater Sudbury	10.3%	12.1%	12.1%	5.9%	8.3%	high
Whitchurch Stouffville	9.9%	11.4%	12.1%	10.0%	8.4%	high
Halton Hills	6.3%	7.0%	5.4%	5.4%	8.5%	high
Milton	13.9%	14.5%	9.2%	9.9%	8.5%	high
Richmond Hill	7.0%	7.1%	6.8%	9.2%	8.7%	high
East Gwillimbury	7.7%	7.0%	6.0%	8.0%	8.8%	high
Markham	7.6%	9.0%	6.9%	9.6%	9.3%	high
Cornwall	N/A	N/A	N/A	N/A	10.6%	high
King	8.1%	9.3%	7.9%	9.7%	11.7%	high
Average	**7.0%**	**6.9%**	**6.3%**	**4.6%**	**5.2%**	
Median	**7.0%**	**7.0%**	**6.1%**	**4.6%**	**5.2%**	
Minimum	**0.9%**	**-1.9%**	**1.5%**	**-3.9%**	**0.9%**	
Maximum	**14.0%**	**14.5%**	**12.1%**	**10.0%**	**11.7%**	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2013-14)

Municipality	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
Belleville	7.1%	6.6%	3.7%	3.3%	low
Peterborough	7.0%	5.6%	3.9%	3.3%	low
Quinte West	6.8%	7.5%	4.4%	3.5%	low
Brockville	5.1%	5.7%	2.0%	4.7%	mid
Prince Edward County	8.2%	7.8%	3.2%	5.8%	mid
Kingston	6.7%	6.3%	5.6%	5.9%	mid
Ottawa	5.8%	5.8%	8.3%	7.8%	high
Cornwall	N/A	N/A	N/A	10.6%	high
Eastern Average	**6.7%**	**6.5%**	**4.4%**	**5.6%**	

Pickering	4.6%	4.5%	5.5%	5.8%	low
Scugog	N/A	N/A	N/A	2.6%	low
Brock	N/A	N/A	N/A	3.7%	low
Oshawa	5.9%	4.6%	2.7%	3.8%	mid
Georgina	5.3%	5.3%	4.6%	4.9%	mid
Whitby	5.6%	5.5%	4.7%	5.1%	mid
Burlington	8.2%	6.1%	5.7%	5.4%	mid
Mississauga	6.5%	6.1%	5.5%	5.7%	mid
Pickering	4.6%	4.5%	5.5%	5.8%	high
Toronto	7.0%	7.0%	6.4%	6.5%	high
Ajax	6.2%	5.5%	5.2%	6.5%	high
Oakville	8.1%	6.1%	6.6%	6.8%	high
Clarington	6.1%	6.2%	3.1%	7.3%	high
Caledon	8.5%	7.5%	5.7%	7.4%	high
Aurora	7.4%	7.0%	6.8%	7.6%	high
Vaughan	8.1%	8.5%	8.4%	7.7%	high
Brampton	7.0%	6.7%	8.2%	7.7%	high
Newmarket	5.6%	5.8%	6.6%	8.0%	high
Whitchurch Stouffville	11.4%	12.1%	10.0%	8.4%	high
Halton Hills	7.0%	5.4%	5.4%	8.5%	high
Milton	14.5%	9.2%	9.9%	8.5%	high
Richmond Hill	7.1%	6.8%	9.2%	8.7%	high
East Gwillimbury	7.0%	6.0%	8.0%	8.8%	high
Markham	9.0%	6.9%	9.6%	9.3%	high
King	9.3%	7.9%	9.7%	11.7%	high
GTA Average	**7.4%**	**6.6%**	**6.6%**	**6.9%**	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2013-14) (cont'd)

Municipality	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
Fort Erie	6.2%	5.8%	0.2%	2.0%	low
Port Colborne	4.2%	5.8%	1.2%	2.7%	low
Welland	6.6%	5.7%	2.4%	2.8%	low
Wainfleet	6.4%	5.9%	1.6%	3.1%	low
St. Catharines	4.2%	4.8%	2.4%	3.2%	low
Grimsby	8.2%	6.6%	4.8%	3.2%	low
Pelham	6.0%	5.5%	3.4%	3.4%	low
Thorold	5.0%	6.1%	3.9%	3.6%	low
Niagara Falls	-1.9%	5.6%	0.4%	3.7%	low
Lincoln	7.1%	6.9%	4.2%	3.9%	mid
Hamilton	6.7%	6.5%	4.1%	4.3%	mid
West Lincoln	8.1%	6.3%	4.5%	4.9%	mid
Niagara-on-the-Lake	6.8%	6.0%	4.7%	5.8%	mid
Niagara/Hamilton Avg.	**5.7%**	**6.0%**	**2.9%**	**3.6%**	
Greenstone	N/A	N/A	N/A	2.3%	low
North Bay	7.7%	7.0%	5.5%	6.1%	high
Kenora	N/A	3.3%	6.0%	6.7%	high
Timmins	7.7%	3.9%	5.9%	7.1%	high
Thunder Bay	2.6%	2.7%	7.2%	7.2%	high
Sault Ste. Marie	7.3%	9.9%	5.9%	7.3%	high
Greater Sudbury	12.1%	12.1%	5.9%	8.3%	high
North Average	**7.5%**	**6.5%**	**6.1%**	**6.4%**	
Penetanguishene	N/A	4.8%	1.9%	1.8%	low
Huntsville	7.4%	6.0%	0.6%	2.2%	low
Gravenhurst	9.4%	6.0%	0.5%	2.7%	low
Orillia	N/A	N/A	N/A	2.7%	low
Bracebridge	7.8%	6.6%	1.4%	2.9%	low
Barrie	11.8%	6.0%	2.5%	3.0%	low
Springwater	N/A	N/A	-0.7%	4.0%	mid
Orangeville	7.4%	7.1%	2.9%	4.3%	mid
Innisfil	N/A	6.8%	3.8%	4.9%	mid
Collingwood	8.8%	8.0%	3.5%	5.3%	mid
Simcoe/Musk./Duff. Avg.	**8.8%**	**6.4%**	**1.8%**	**3.4%**	

Unweighted Assessment—Trend (Grouped by Location, sorted by 2013-14) (cont'd)

Municipality	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	Ranking % increase 2013-2014
Ingersoll	N/A	N/A	3.6%	0.9%	low
Windsor	0.8%	1.5%	-3.9%	1.4%	low
Sarnia	7.2%	5.6%	-0.5%	2.1%	low
St. Thomas	5.4%	5.3%	2.6%	2.1%	low
Hanover	N/A	N/A	5.1%	3.2%	low
Owen Sound	N/A	N/A	2.9%	3.3%	low
Tillsonburg	5.9%	N/A	N/A	3.6%	low
London	6.3%	5.8%	3.9%	3.7%	low
North Dumfries	7.2%	6.7%	4.3%	3.8%	mid
Cambridge	6.7%	6.2%	4.0%	4.1%	mid
Guelph	7.5%	6.8%	5.4%	4.3%	mid
Woolwich	9.1%	7.9%	7.9%	4.8%	mid
Central Elgin	5.4%	4.2%	4.6%	5.2%	mid
Kingsville	3.5%	3.2%	3.6%	5.2%	mid
Kitchener	7.6%	6.4%	6.3%	5.5%	mid
Wilmot	9.2%	7.7%	7.3%	5.6%	mid
The Blue Mountains	8.8%	5.8%	3.6%	5.6%	mid
Meaford	N/A	5.2%	5.7%	5.6%	mid
Stratford	5.3%	5.5%	3.4%	5.8%	mid
Brant	N/A	N/A	N/A	5.9%	mid
Saugeen Shores	N/A	N/A	N/A	5.9%	mid
Lambton Shores	6.6%	5.2%	4.9%	6.4%	high
Wellesley	8.4%	9.9%	6.6%	6.5%	high
Waterloo	7.6%	6.4%	6.0%	6.6%	high
Middlesex Centre	5.5%	8.0%	4.6%	7.3%	high
Central Huron	N/A	N/A	N/A	7.7%	high
Southwest Average	**6.5%**	**6.0%**	**4.2%**	**4.7%**	

Summary—Unweighted Assessment Change—2013-14 by Location

Municipality	2010-2011	2011-2012	2012-2013	2013-2014
Simcoe/Musk.Duf. Avg.	8.7%	6.2%	1.6%	3.4%
Niagara/Hamilton Average	5.7%	6.0%	2.9%	3.6%
Southwest Average	6.6%	6.0%	4.2%	4.7%
Eastern Average	6.7%	6.5%	4.4%	5.6%
North Average	7.5%	6.5%	6.1%	6.4%
GTA Average	7.4%	6.6%	6.6%	6.9%

Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.7%	1.6%	9.7%	1.7%	0.2%	0.2%	0.0%
Aurora	85.2%	1.1%	11.5%	2.1%	0.1%	0.1%	0.0%
Barrie	77.0%	3.2%	17.2%	2.2%	0.2%	0.2%	0.0%
Belleville	70.7%	5.4%	19.6%	2.8%	0.4%	1.0%	0.0%
Bracebridge	87.8%	1.2%	9.0%	1.1%	0.5%	0.1%	0.3%
Brampton	78.9%	2.0%	14.6%	4.1%	0.2%	0.3%	0.0%
Brant	73.6%	0.5%	5.3%	2.8%	0.4%	17.3%	0.1%
Brock	77.5%	0.9%	4.7%	1.0%	0.3%	15.5%	0.2%
Brockville	73.9%	5.7%	16.9%	3.1%	0.3%	0.0%	0.0%
Burlington	78.7%	3.3%	14.3%	3.1%	0.2%	0.4%	0.0%
Caledon	80.0%	0.2%	9.1%	4.2%	0.1%	5.7%	0.5%
Cambridge	75.1%	4.1%	14.6%	5.8%	0.2%	0.2%	0.0%
Central Elgin	77.7%	0.1%	3.6%	0.7%	0.4%	17.2%	0.1%
Central Huron	56.9%	0.8%	5.5%	0.7%	0.6%	35.3%	0.3%
Clarington	85.4%	0.6%	7.0%	2.3%	0.4%	4.0%	0.2%
Collingwood	83.8%	1.8%	12.3%	1.8%	0.2%	0.1%	0.0%
Cornwall	68.5%	5.1%	24.1%	1.9%	0.3%	0.1%	0.0%
East Gwillimbury	83.4%	0.3%	9.0%	1.8%	0.2%	5.1%	0.2%
Elliot Lake	83.8%	6.3%	8.8%	0.4%	0.8%	0.0%	0.0%
Fort Erie	87.5%	1.3%	7.7%	1.8%	0.4%	1.2%	0.0%
Georgina	89.9%	1.1%	6.0%	0.4%	0.2%	2.3%	0.1%
Gravenhurst	90.5%	0.7%	7.5%	0.4%	0.7%	0.1%	0.2%
Greater Sudbury	79.6%	4.3%	12.5%	3.1%	0.3%	0.1%	0.1%
Greenstone	24.3%	0.6%	15.7%	1.6%	57.8%	0.0%	0.0%
Grey Highlands	77.6%	0.2%	2.6%	2.0%	0.1%	16.7%	0.9%
Grimsby	89.3%	0.8%	6.7%	1.2%	0.2%	1.8%	0.0%
Guelph	79.1%	4.5%	11.6%	4.6%	0.2%	0.0%	0.0%
Halton Hills	83.6%	1.1%	9.2%	2.8%	0.1%	3.0%	0.1%
Hamilton	80.5%	4.8%	10.6%	1.9%	0.4%	1.7%	0.0%
Hanover	74.8%	6.6%	16.3%	1.4%	0.3%	0.6%	0.0%
Huntsville	85.5%	0.7%	11.2%	1.2%	0.9%	0.1%	0.4%
Ingersoll	79.7%	1.8%	10.3%	7.7%	0.3%	0.1%	0.0%
Innisfil	87.4%	0.3%	6.2%	0.8%	0.4%	4.8%	0.1%
Kenora	80.0%	1.6%	13.9%	2.2%	2.2%	0.1%	0.0%

Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
King	88.1%	0.2%	3.1%	0.8%	0.3%	7.2%	0.3%
Kingston	75.6%	6.3%	16.3%	1.1%	0.3%	0.3%	0.0%
Kingsville	69.1%	0.8%	6.2%	1.5%	0.5%	21.9%	0.0%
Kitchener	78.9%	6.8%	12.3%	1.8%	0.0%	0.1%	0.0%
Lakeshore	78.4%	0.1%	4.6%	4.3%	0.8%	11.8%	0.0%
Lambton Shores	77.5%	0.8%	6.1%	0.3%	0.3%	15.0%	0.0%
Lincoln	78.4%	0.6%	6.0%	2.9%	0.6%	11.6%	0.0%
London	80.5%	5.1%	12.2%	1.4%	0.2%	0.6%	0.0%
Markham	81.7%	1.2%	14.6%	2.1%	0.1%	0.3%	0.0%
Meaford	81.2%	1.5%	6.0%	0.3%	0.5%	10.0%	0.5%
Middlesex Centre	65.5%	0.3%	3.2%	0.5%	3.7%	26.8%	0.1%
Milton	80.6%	0.9%	12.7%	3.5%	0.4%	1.8%	0.1%
Mississauga	71.6%	3.1%	20.8%	4.3%	0.1%	0.0%	0.0%
Newmarket	81.8%	1.7%	13.7%	2.7%	0.1%	0.0%	0.0%
Niagara Falls	70.7%	2.9%	24.3%	1.1%	0.4%	0.5%	0.0%
Niagara-on-the-Lake	77.6%	0.4%	11.4%	1.0%	0.4%	9.1%	0.0%
North Bay	78.1%	4.3%	14.6%	1.7%	1.3%	0.0%	0.0%
North Dumfries	72.2%	0.3%	8.4%	6.1%	4.3%	8.7%	0.1%
North Perth	50.2%	1.3%	7.2%	2.1%	0.3%	38.9%	0.0%
Oakville	83.9%	2.1%	11.6%	2.2%	0.1%	0.1%	0.0%
Orangeville	82.3%	2.2%	13.5%	1.8%	0.2%	0.0%	0.0%
Orillia	75.2%	5.0%	18.0%	1.5%	0.3%	0.0%	0.0%
Oshawa	78.0%	4.8%	14.1%	2.4%	0.2%	0.5%	0.0%
Ottawa	77.3%	6.1%	14.9%	0.9%	0.2%	0.6%	0.0%
Owen Sound	74.2%	6.4%	17.3%	1.7%	0.3%	0.1%	0.0%
Pelham	90.4%	0.8%	2.9%	0.1%	0.7%	5.0%	0.1%
Penetanguishene	90.6%	1.7%	5.3%	1.9%	0.2%	0.1%	0.1%
Peterborough	77.9%	6.4%	13.9%	1.5%	0.2%	0.1%	0.0%
Pickering	81.3%	0.6%	13.5%	2.7%	0.2%	1.8%	0.0%
Port Colborne	83.8%	2.8%	6.2%	4.4%	0.6%	2.3%	0.0%
Port Hope	78.3%	2.5%	8.9%	2.4%	0.9%	6.8%	0.3%
Prince Edward County	85.9%	1.0%	6.0%	0.6%	0.1%	6.3%	0.1%
Quinte West	77.9%	2.6%	14.2%	1.7%	0.8%	2.7%	0.0%

Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Richmond Hill	86.5%	1.5%	10.2%	1.6%	0.1%	0.1%	0.0%
Sarnia	77.6%	4.0%	13.1%	3.2%	0.7%	1.5%	0.0%
Saugeen Shores	89.3%	1.6%	6.0%	0.1%	0.2%	2.7%	0.1%
Sault Ste. Marie	77.1%	4.4%	15.4%	2.6%	0.4%	0.0%	0.0%
Scugog	81.9%	0.5%	6.3%	1.0%	0.3%	9.7%	0.4%
South Frontenac	96.6%	0.1%	0.9%	0.1%	0.0%	1.9%	0.2%
Springwater	85.4%	0.2%	3.6%	0.9%	0.7%	8.7%	0.4%
St. Catharines	79.3%	5.0%	13.3%	1.5%	0.2%	0.7%	0.0%
St. Thomas	82.1%	4.0%	9.7%	3.6%	0.3%	0.3%	0.0%
Stratford	78.7%	4.5%	12.8%	3.5%	0.2%	0.2%	0.0%
Strathroy-Caradoc	72.6%	1.8%	8.0%	2.8%	2.4%	12.4%	0.0%
The Blue Mountains	85.9%	5.7%	4.8%	0.2%	0.2%	2.9%	0.3%
Thorold	80.6%	3.8%	8.2%	4.2%	1.2%	2.0%	0.0%
Thunder Bay	77.8%	3.8%	15.7%	2.3%	0.4%	0.0%	0.0%
Tillsonburg	81.1%	3.4%	10.9%	3.9%	0.3%	0.3%	0.0%
Timmins	77.6%	2.1%	15.8%	3.7%	0.5%	0.2%	0.0%
Toronto	73.7%	6.4%	18.2%	1.7%	0.1%	0.0%	0.0%
Vaughan	76.2%	0.4%	16.5%	6.6%	0.1%	0.2%	0.0%
Wainfleet	84.3%	0.0%	1.7%	0.5%	0.5%	12.8%	0.1%
Waterloo	78.7%	5.0%	13.5%	2.6%	0.2%	0.0%	0.0%
Welland	84.8%	4.0%	8.3%	2.1%	0.4%	0.3%	0.0%
Wellesley	65.9%	0.1%	2.5%	4.2%	0.2%	26.9%	0.1%
West Lincoln	77.4%	0.4%	3.7%	1.4%	1.5%	15.5%	0.1%
Whitby	84.2%	2.0%	11.2%	1.9%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.5%	0.6%	6.1%	2.1%	0.2%	2.4%	0.1%
Wilmot	81.3%	0.9%	4.1%	1.4%	0.3%	11.8%	0.1%
Windsor	73.5%	3.8%	18.3%	3.8%	0.4%	0.2%	0.0%
Woolwich	72.6%	0.8%	10.0%	3.5%	0.4%	12.7%	0.1%
Average	**78.9%**	**2.4%**	**10.5%**	**2.2%**	**1.1%**	**4.8%**	**0.1%**
Median	**79.1%**	**1.7%**	**10.3%**	**1.9%**	**0.3%**	**0.6%**	**0.0%**
Minimum	**24.3%**	**0.0%**	**0.9%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**
Maximum	**96.6%**	**6.8%**	**24.3%**	**7.7%**	**57.8%**	**38.9%**	**0.9%**

Unweighted Assessment Composition by Geographic Area

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Belleville	70.7%	5.4%	19.6%	2.8%	0.4%	1.0%	0.0%
Brockville	73.9%	5.7%	16.9%	3.1%	0.3%	0.0%	0.0%
Cornwall	68.5%	5.1%	24.1%	1.9%	0.3%	0.1%	0.0%
Kingston	75.6%	6.3%	16.3%	1.1%	0.3%	0.3%	0.0%
Ottawa	77.3%	6.1%	14.9%	0.9%	0.2%	0.6%	0.0%
Peterborough	77.9%	6.4%	13.9%	1.5%	0.2%	0.1%	0.0%
Port Hope	78.3%	2.5%	8.9%	2.4%	0.9%	6.8%	0.3%
Prince Edward County	85.9%	1.0%	6.0%	0.6%	0.1%	6.3%	0.1%
Quinte West	77.9%	2.6%	14.2%	1.7%	0.8%	2.7%	0.0%
South Frontenac	96.6%	0.1%	0.9%	0.1%	0.0%	1.9%	0.2%
Eastern Average	**78.3%**	**4.1%**	**13.6%**	**1.6%**	**0.4%**	**2.0%**	**0.1%**
Ajax	86.7%	1.6%	9.7%	1.7%	0.2%	0.2%	0.0%
Aurora	85.2%	1.1%	11.5%	2.1%	0.1%	0.1%	0.0%
Brampton	78.9%	2.0%	14.6%	4.1%	0.2%	0.3%	0.0%
Brock	77.5%	0.9%	4.7%	1.0%	0.3%	15.5%	0.2%
Burlington	78.7%	3.3%	14.3%	3.1%	0.2%	0.4%	0.0%
Caledon	80.0%	0.2%	9.1%	4.2%	0.1%	5.7%	0.5%
Clarington	85.4%	0.6%	7.0%	2.3%	0.4%	4.0%	0.2%
East Gwillimbury	83.4%	0.3%	9.0%	1.8%	0.2%	5.1%	0.2%
Georgina	89.9%	1.1%	6.0%	0.4%	0.2%	2.3%	0.1%
Halton Hills	83.6%	1.1%	9.2%	2.8%	0.1%	3.0%	0.1%
King	88.1%	0.2%	3.1%	0.8%	0.3%	7.2%	0.3%
Markham	81.7%	1.2%	14.6%	2.1%	0.1%	0.3%	0.0%
Milton	80.6%	0.9%	12.7%	3.5%	0.4%	1.8%	0.1%
Mississauga	71.6%	3.1%	20.8%	4.3%	0.1%	0.0%	0.0%
Newmarket	81.8%	1.7%	13.7%	2.7%	0.1%	0.0%	0.0%
Oakville	83.9%	2.1%	11.6%	2.2%	0.1%	0.1%	0.0%
Oshawa	78.0%	4.8%	14.1%	2.4%	0.2%	0.5%	0.0%
Pickering	81.3%	0.6%	13.5%	2.7%	0.2%	1.8%	0.0%
Richmond Hill	86.5%	1.5%	10.2%	1.6%	0.1%	0.1%	0.0%
Scugog	81.9%	0.5%	6.3%	1.0%	0.3%	9.7%	0.4%
Toronto	73.7%	6.4%	18.2%	1.7%	0.1%	0.0%	0.0%
Vaughan	76.2%	0.4%	16.5%	6.6%	0.1%	0.2%	0.0%
Whitby	84.2%	2.0%	11.2%	1.9%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	88.5%	0.6%	6.1%	2.1%	0.2%	2.4%	0.1%
GTA Average	**82.0%**	**1.6%**	**11.2%**	**2.5%**	**0.2%**	**2.6%**	**0.1%**

Unweighted Assessment Composition by Geographic Area—(cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Fort Erie	87.5%	1.3%	7.7%	1.8%	0.4%	1.2%	0.0%
Grimsby	89.3%	0.8%	6.7%	1.2%	0.2%	1.8%	0.0%
Hamilton	80.5%	4.8%	10.6%	1.9%	0.4%	1.7%	0.0%
Lincoln	78.4%	0.6%	6.0%	2.9%	0.6%	11.6%	0.0%
Niagara Falls	70.7%	2.9%	24.3%	1.1%	0.4%	0.5%	0.0%
Niagara-on-the-Lake	77.6%	0.4%	11.4%	1.0%	0.4%	9.1%	0.0%
Pelham	90.4%	0.8%	2.9%	0.1%	0.7%	5.0%	0.1%
Port Colborne	83.8%	2.8%	6.2%	4.4%	0.6%	2.3%	0.0%
St. Catharines	79.3%	5.0%	13.3%	1.5%	0.2%	0.7%	0.0%
Thorold	80.6%	3.8%	8.2%	4.2%	1.2%	2.0%	0.0%
Wainfleet	84.3%	0.0%	1.7%	0.5%	0.5%	12.8%	0.1%
Welland	84.8%	4.0%	8.3%	2.1%	0.4%	0.3%	0.0%
West Lincoln	77.4%	0.4%	3.7%	1.4%	1.5%	15.5%	0.1%
Niagara/Hamilton Avg.	**81.9%**	**2.1%**	**8.5%**	**1.9%**	**0.6%**	**5.0%**	**0.0%**
Elliot Lake	83.8%	6.3%	8.8%	0.4%	0.8%	0.0%	0.0%
Greater Sudbury	79.6%	4.3%	12.5%	3.1%	0.3%	0.1%	0.1%
Greenstone	24.3%	0.6%	15.7%	1.6%	57.8%	0.0%	0.0%
Kenora	80.0%	1.6%	13.9%	2.2%	2.2%	0.1%	0.0%
North Bay	78.1%	4.3%	14.6%	1.7%	1.3%	0.0%	0.0%
Sault Ste. Marie	77.1%	4.4%	15.4%	2.6%	0.4%	0.0%	0.0%
Thunder Bay	77.8%	3.8%	15.7%	2.3%	0.4%	0.0%	0.0%
Timmins	77.6%	2.1%	15.8%	3.7%	0.5%	0.2%	0.0%
North Average	**72.3%**	**3.4%**	**14.1%**	**2.2%**	**8.0%**	**0.1%**	**0.0%**
Barrie	77.0%	3.2%	17.2%	2.2%	0.2%	0.2%	0.0%
Bracebridge	87.8%	1.2%	9.0%	1.1%	0.5%	0.1%	0.3%
Collingwood	83.8%	1.8%	12.3%	1.8%	0.2%	0.1%	0.0%
Gravenhurst	90.5%	0.7%	7.5%	0.4%	0.7%	0.1%	0.2%
Huntsville	85.5%	0.7%	11.2%	1.2%	0.9%	0.1%	0.4%
Innisfil	87.4%	0.3%	6.2%	0.8%	0.4%	4.8%	0.1%
Orangeville	82.3%	2.2%	13.5%	1.8%	0.2%	0.0%	0.0%
Orillia	75.2%	5.0%	18.0%	1.5%	0.3%	0.0%	0.0%
Penetanguishene	90.6%	1.7%	5.3%	1.9%	0.2%	0.1%	0.1%
Springwater	85.4%	0.2%	3.6%	0.9%	0.7%	8.7%	0.4%
Simcoe/Musk./Duff. Avg.	**84.6%**	**1.7%**	**10.4%**	**1.4%**	**0.4%**	**1.4%**	**0.2%**

Unweighted Assessment Composition by Geographic Area—(cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Brant	73.6%	0.5%	5.3%	2.8%	0.4%	17.3%	0.1%
Cambridge	75.1%	4.1%	14.6%	5.8%	0.2%	0.2%	0.0%
Central Elgin	77.7%	0.1%	3.6%	0.7%	0.4%	17.2%	0.1%
Central Huron	56.9%	0.8%	5.5%	0.7%	0.6%	35.3%	0.3%
Grey Highlands	77.6%	0.2%	2.6%	2.0%	0.1%	16.7%	0.9%
Guelph	79.1%	4.5%	11.6%	4.6%	0.2%	0.0%	0.0%
Hanover	74.8%	6.6%	16.3%	1.4%	0.3%	0.6%	0.0%
Ingersoll	79.7%	1.8%	10.3%	7.7%	0.3%	0.1%	0.0%
Kingsville	69.1%	0.8%	6.2%	1.5%	0.5%	21.9%	0.0%
Kitchener	78.9%	6.8%	12.3%	1.8%	0.0%	0.1%	0.0%
Lakeshore	78.4%	0.1%	4.6%	4.3%	0.8%	11.8%	0.0%
Lambton Shores	77.5%	0.8%	6.1%	0.3%	0.3%	15.0%	0.0%
London	80.5%	5.1%	12.2%	1.4%	0.2%	0.6%	0.0%
Meaford	81.2%	1.5%	6.0%	0.3%	0.5%	10.0%	0.5%
Middlesex Centre	65.5%	0.3%	3.2%	0.5%	3.7%	26.8%	0.1%
North Dumfries	72.2%	0.3%	8.4%	6.1%	4.3%	8.7%	0.1%
North Perth	50.2%	1.3%	7.2%	2.1%	0.3%	38.9%	0.0%
Owen Sound	74.2%	6.4%	17.3%	1.7%	0.3%	0.1%	0.0%
Sarnia	77.6%	4.0%	13.1%	3.2%	0.7%	1.5%	0.0%
Saugeen Shores	89.3%	1.6%	6.0%	0.1%	0.2%	2.7%	0.1%
St. Thomas	82.1%	4.0%	9.7%	3.6%	0.3%	0.3%	0.0%
Stratford	78.7%	4.5%	12.8%	3.5%	0.2%	0.2%	0.0%
Strathroy-Caradoc	72.6%	1.8%	8.0%	2.8%	2.4%	12.4%	0.0%
The Blue Mountains	85.9%	5.7%	4.8%	0.2%	0.2%	2.9%	0.3%
Tillsonburg	81.1%	3.4%	10.9%	3.9%	0.3%	0.3%	0.0%
Waterloo	78.7%	5.0%	13.5%	2.6%	0.2%	0.0%	0.0%
Wellesley	65.9%	0.1%	2.5%	4.2%	0.2%	26.9%	0.1%
Wilmot	81.3%	0.9%	4.1%	1.4%	0.3%	11.8%	0.1%
Windsor	73.5%	3.8%	18.3%	3.8%	0.4%	0.2%	0.0%
Woolwich	72.6%	0.8%	10.0%	3.5%	0.4%	12.7%	0.1%
Southwest Average	**75.4%**	**2.6%**	**8.9%**	**2.6%**	**0.6%**	**9.8%**	**0.1%**

Top 10 Municipalities With Highest Proportion of Unweighted Assessment Per Type of Assessment

Municipality	Residential
South Frontenac	96.6%
Penetanguishene	90.6%
Gravenhurst	90.5%
Pelham	90.4%
Georgina	89.9%
Grimsby	89.3%
Saugeen Shores	89.3%
Whitchurch-Stouffville	88.5%
King	88.1%
Bracebridge	87.8%

Municipality	Multi-Residential
Kitchener	6.8%
Hanover	6.6%
Peterborough	6.4%
Owen Sound	6.4%
Toronto	6.4%
Kingston	6.3%
Elliot Lake	6.3%
Ottawa	6.1%
The Blue Mountains	5.7%
Brockville	5.7%

Municipality	Commercial
Niagara Falls	24.3%
Cornwall	24.1%
Mississauga	20.8%
Belleville	19.6%
Windsor	18.3%
Toronto	18.2%
Orillia	18.0%
Owen Sound	17.3%
Barrie	17.2%
Brockville	16.9%

Municipality	Industrial
Ingersoll	7.7%
Vaughan	6.6%
North Dumfries	6.1%
Cambridge	5.8%
Guelph	4.6%
Port Colborne	4.4%
Mississauga	4.3%
Lakeshore	4.3%
Wellesley	4.2%
Thorold	4.2%

Municipality	Farmlands
North Perth	38.9%
Central Huron	35.3%
Wellesley	26.9%
Middlesex Centre	26.8%
Kingsville	21.9%
Brant	17.3%
Central Elgin	17.2%
West Lincoln	15.5%
Brock	15.5%
Lambton Shores	15.0%

2014 Shift In Tax Burden—Unweighted to Weighted Residential Assessment

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 68% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	73.7%	48.8%	-33.8%
Cornwall	68.5%	51.9%	-24.2%
Owen Sound	74.2%	57.2%	-22.9%
Belleville	70.7%	54.9%	-22.4%
Windsor	73.5%	57.1%	-22.3%
Sault Ste. Marie	77.1%	60.2%	-21.9%
Thunder Bay	77.8%	61.2%	-21.2%
Greater Sudbury	79.6%	62.7%	-21.2%
Brockville	73.9%	58.9%	-20.3%
Ingersoll	79.7%	64.0%	-19.8%
Stratford	78.7%	63.7%	-19.1%
Kingston	75.6%	61.3%	-19.0%
Cambridge	75.1%	61.5%	-18.0%
Niagara Falls	70.7%	58.0%	-18.0%
Hamilton	80.5%	66.0%	-18.0%
Tillsonburg	81.1%	66.6%	-17.9%
Timmins	77.6%	64.2%	-17.3%
Guelph	79.1%	65.7%	-16.9%
St. Thomas	82.1%	68.4%	-16.7%
Orillia	75.2%	62.7%	-16.6%
Sarnia	77.6%	65.1%	-16.0%
Kenora	80.0%	67.2%	-16.0%
Waterloo	78.7%	66.2%	-15.9%
Ottawa	77.3%	65.1%	-15.8%
Kitchener	78.9%	66.5%	-15.7%
North Bay	78.1%	65.9%	-15.7%
London	80.5%	68.2%	-15.2%
Hanover	74.8%	63.5%	-15.1%
Oshawa	78.0%	66.4%	-14.8%
St. Catharines	79.3%	67.8%	-14.5%

2014 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Peterborough	77.9%	67.5%	-13.3%
Burlington	78.7%	69.0%	-12.3%
Welland	84.8%	74.8%	-11.8%
Thorold	80.6%	71.1%	-11.8%
Port Colborne	83.8%	74.1%	-11.5%
Mississauga	71.6%	63.5%	-11.4%
Elliot Lake	83.8%	74.5%	-11.1%
Quinte West	77.9%	70.4%	-9.6%
Oakville	83.9%	76.3%	-9.1%
Milton	80.6%	73.9%	-8.3%
Fort Erie	87.5%	80.2%	-8.3%
Orangeville	82.3%	75.8%	-7.9%
Whitby	84.2%	77.8%	-7.6%
North Dumfries	72.2%	67.1%	-7.1%
Barrie	77.0%	71.5%	-7.1%
Ajax	86.7%	80.7%	-6.8%
Brampton	78.9%	73.8%	-6.4%
Halton Hills	83.6%	78.6%	-6.0%
Grimsby	89.3%	84.0%	-6.0%
Port Hope	78.3%	73.7%	-5.8%
Pickering	81.3%	77.8%	-4.3%
Collingwood	83.8%	80.2%	-4.3%
Niagara-on-the-Lake	77.6%	75.0%	-3.4%
Woolwich	72.6%	70.1%	-3.4%
Penetanguishene	90.6%	87.9%	-3.0%
Vaughan	76.2%	74.0%	-2.9%
Clarington	85.4%	82.9%	-2.9%
Newmarket	81.8%	80.1%	-2.1%
The Blue Mountains	85.9%	84.5%	-1.6%
Markham	81.7%	80.4%	-1.6%
Aurora	85.2%	84.0%	-1.4%
Richmond Hill	86.5%	85.5%	-1.2%
Lincoln	78.4%	77.6%	-1.0%
Huntsville	85.5%	85.1%	-0.4%
Bracebridge	87.8%	87.5%	-0.3%
Gravenhurst	90.5%	90.2%	-0.3%

2014 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Pelham	90.4%	90.5%	0.1%
Caledon	80.0%	80.2%	0.2%
Saugeen Shores	89.3%	89.9%	0.7%
Whitchurch-Stouffville	88.5%	89.4%	1.0%
Georgina	89.9%	91.1%	1.3%
South Frontenac	96.6%	98.2%	1.7%
Innisfil	87.4%	88.9%	1.7%
East Gwillimbury	83.4%	85.8%	2.9%
Wilmot	81.3%	83.7%	3.0%
Lakeshore	78.4%	80.8%	3.1%
Brant	73.6%	76.3%	3.7%
Prince Edward County	85.9%	89.1%	3.7%
Scugog	81.9%	85.2%	4.0%
Grey Highlands	79.0%	82.2%	4.1%
Strathroy-Caradoc	72.6%	76.2%	5.0%
King	88.1%	92.9%	5.5%
West Lincoln	77.4%	81.6%	5.5%
Springwater	85.4%	90.2%	5.6%
Meaford	81.2%	85.8%	5.6%
Lambton Shores	77.5%	82.6%	6.6%
Wainfleet	84.3%	90.8%	7.7%
Greenstone	24.3%	26.4%	8.5%
Brock	77.5%	84.8%	9.4%
Central Elgin	77.7%	85.9%	10.5%
Kingsville	69.1%	79.9%	15.7%
Wellesley	65.9%	76.4%	15.9%
Middlesex Centre	65.5%	80.8%	23.3%
North Perth	50.2%	66.0%	31.4%
Central Huron	56.9%	77.1%	35.5%
Average	**79.0%**	**74.2%**	**-5.8%**
Median	**79.1%**	**75.0%**	**-6.0%**
Minimum	**24.3%**	**26.4%**	**-33.8%**
Maximum	**96.6%**	**98.2%**	**35.5%**

Residential Property Types Summary

Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. (Source MPAC) The following chart shows the percentage of each residential property type.

Municipality	Single Family	Link	Freehold Town./ Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Ajax	73.1%	2.1%	10.2%	6.3%	0.0%	8.3%	0.0%
Aurora	69.7%	1.0%	11.3%	8.0%	0.0%	10.1%	0.0%
Barrie	76.0%	1.6%	8.0%	4.3%	0.2%	9.7%	0.1%
Belleville	83.1%	0.0%	2.2%	1.4%	2.1%	11.2%	0.1%
Bracebridge	55.0%	0.7%	1.8%	1.2%	10.9%	5.4%	25.1%
Brampton	63.5%	2.4%	6.3%	17.4%	0.1%	10.4%	0.0%
Brant	87.5%	0.1%	0.9%	6.8%	1.8%	2.9%	0.0%
Brock	85.3%	0.2%	0.6%	0.6%	5.2%	2.7%	5.3%
Brockville	71.2%	0.2%	4.5%	9.1%	1.4%	13.3%	0.3%
Burlington	60.1%	2.1%	7.0%	4.5%	0.5%	25.8%	0.0%
Caledon	86.5%	1.6%	4.6%	5.7%	0.0%	1.6%	0.1%
Cambridge	76.2%	0.8%	4.4%	9.5%	0.0%	9.2%	0.0%
Central Elgin	92.8%	0.0%	0.0%	0.3%	2.7%	3.4%	0.8%
Central Huron	83.8%	0.0%	0.0%	0.9%	2.9%	1.4%	11.0%
Clarington	63.8%	20.7%	6.6%	3.3%	0.4%	5.2%	0.1%
Collingwood	55.6%	2.5%	1.2%	3.4%	1.1%	34.8%	1.4%
Cornwall	82.3%	0.0%	2.7%	10.1%	0.4%	4.6%	0.0%
East Gwillimbury	88.4%	0.0%	7.1%	3.0%	1.1%	0.4%	0.0%
Elliot Lake	58.4%	0.1%	6.6%	22.1%	2.1%	7.0%	3.8%
Fort Erie	90.3%	0.0%	0.8%	1.2%	3.1%	0.8%	3.8%
Georgina	82.9%	0.9%	3.6%	1.6%	9.1%	1.4%	0.5%
Gravenhurst	43.6%	0.0%	1.1%	0.4%	8.0%	3.5%	43.4%
Greater Sudbury	84.8%	0.0%	0.3%	4.9%	5.5%	1.7%	2.8%
Greenstone	81.9%	0.0%	0.0%	0.2%	6.0%	0.0%	11.9%
Grey Highlands	82.5%	0.0%	0.5%	0.3%	4.3%	0.4%	12.0%
Grimsby	74.0%	2.6%	10.8%	1.6%	1.8%	9.2%	0.0%
Guelph	72.2%	0.4%	3.7%	6.0%	0.0%	17.7%	0.0%
Halton Hills	82.5%	1.0%	5.7%	4.0%	0.0%	6.8%	0.0%
Hamilton	78.0%	0.8%	4.4%	4.1%	0.2%	12.5%	0.0%
Hanover	91.4%	0.0%	0.2%	2.2%	0.0%	6.2%	0.0%
Huntsville	63.4%	0.0%	0.1%	0.5%	10.8%	8.8%	16.4%
Ingersoll	86.2%	0.0%	2.1%	6.8%	0.0%	5.0%	0.0%
Innisfil	83.9%	1.4%	4.4%	0.0%	3.8%	0.0%	6.5%
Kenora	74.2%	0.0%	0.0%	1.5%	13.5%	2.9%	7.9%
King	91.7%	1.6%	2.1%	0.4%	0.0%	4.2%	0.0%
Kingston	72.3%	0.5%	4.6%	10.6%	1.7%	10.2%	0.2%
Kingsville	83.5%	0.0%	4.6%	2.7%	6.4%	0.9%	1.8%
Kitchener	69.6%	0.1%	4.9%	8.1%	0.0%	17.3%	0.0%
Lakeshore	77.6%	0.0%	2.2%	1.0%	16.4%	0.0%	2.8%
Lambton Shores	80.3%	0.0%	0.1%	0.2%	4.3%	5.3%	9.8%
Lincoln	73.2%	0.8%	8.2%	9.4%	2.1%	6.3%	0.0%
London	63.2%	0.2%	0.3%	3.8%	0.0%	32.4%	0.0%
Markham	56.0%	14.1%	7.9%	6.0%	0.0%	16.0%	0.0%
Meaford	81.5%	0.0%	0.0%	0.5%	6.1%	3.4%	8.5%
Middlesex Centre	97.8%	0.0%	0.0%	0.0%	0.0%	2.2%	0.0%
Milton	59.6%	3.5%	19.1%	10.1%	0.0%	7.8%	0.0%
Mississauga	47.8%	1.1%	2.9%	15.8%	0.1%	32.4%	0.0%

Residential Property Types Summary (cont'd)

Municipality	Single Family	Link	Freehold Town./ Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Newmarket	72.3%	0.2%	8.2%	11.2%	0.0%	8.1%	0.0%
Niagara Falls	84.3%	0.1%	0.7%	6.4%	0.6%	7.8%	0.0%
Niagara-On-The-Lake	82.5%	0.0%	5.5%	2.4%	3.2%	6.1%	0.2%
North Bay	69.1%	0.8%	0.4%	13.1%	5.9%	9.6%	1.0%
North Dumfries	92.1%	0.0%	0.0%	5.5%	0.0%	2.3%	0.0%
North Perth	89.6%	0.3%	2.2%	4.1%	0.0%	3.8%	0.0%
Oakville	69.1%	1.6%	12.0%	3.7%	0.4%	13.1%	0.0%
Orangeville	70.5%	0.9%	5.6%	13.9%	0.0%	9.1%	0.0%
Orillia	76.7%	2.2%	3.3%	0.6%	5.5%	10.7%	1.0%
Oshawa	74.0%	3.2%	2.6%	12.0%	0.1%	8.2%	0.0%
Ottawa	56.1%	0.8%	15.0%	5.9%	0.9%	21.2%	0.1%
Owen Sound	78.2%	0.3%	3.8%	7.2%	2.8%	7.6%	0.1%
Pelham	90.5%	0.0%	4.3%	1.1%	0.1%	4.0%	0.0%
Penetanguishene	83.4%	1.4%	0.5%	3.0%	3.7%	5.4%	2.5%
Peterborough	86.8%	0.1%	2.9%	1.8%	1.0%	7.4%	0.0%
Pickering	67.1%	3.4%	6.8%	8.0%	0.1%	14.5%	0.0%
Port Colborne	92.1%	0.0%	1.4%	1.3%	1.6%	1.3%	2.3%
Port Hope	89.3%	0.0%	3.4%	4.7%	0.2%	2.2%	0.1%
Prince Edward County	67.4%	0.0%	0.1%	0.7%	20.9%	1.9%	9.0%
Quinte West	91.0%	0.0%	0.6%	1.2%	4.6%	1.2%	1.5%
Richmond Hill	67.1%	2.0%	11.6%	4.4%	0.1%	14.8%	0.0%
Sarnia	82.1%	0.6%	1.2%	4.5%	1.5%	9.9%	0.1%
Saugeen Shores	79.1%	0.2%	0.8%	3.3%	2.3%	6.6%	7.6%
Sault Ste Marie	88.4%	0.0%	0.9%	6.5%	1.7%	2.1%	0.4%
Scugog	83.0%	1.6%	0.0%	1.7%	9.8%	1.3%	2.5%
South Frontenac	51.6%	0.0%	0.0%	0.1%	16.5%	0.0%	31.8%
Springwater	94.3%	0.1%	0.0%	0.1%	1.7%	0.8%	3.0%
St. Catharines	78.3%	0.2%	1.6%	7.0%	0.5%	12.4%	0.0%
St. Thomas	89.6%	0.0%	0.3%	7.1%	0.0%	3.0%	0.0%
Stratford	78.2%	0.2%	2.6%	14.3%	0.0%	4.7%	0.0%
Strathroy-Caradoc	87.6%	0.5%	1.0%	8.1%	0.0%	2.8%	0.0%
The Blue Mountains	57.1%	0.0%	3.3%	3.0%	5.0%	21.4%	10.2%
Thorold	84.5%	1.1%	2.8%	11.2%	0.0%	0.4%	0.0%
Thunder Bay	90.5%	0.0%	0.9%	3.9%	0.0%	4.7%	0.1%
Tillsonburg	86.9%	2.0%	1.6%	1.5%	0.0%	8.1%	0.0%
Timmins	83.8%	0.1%	0.0%	6.1%	3.1%	4.0%	3.0%
Toronto	43.2%	0.8%	3.6%	12.6%	0.0%	39.8%	0.0%
Vaughan	68.0%	2.6%	8.8%	8.5%	0.0%	12.1%	0.0%
Wainfleet	69.6%	0.0%	0.0%	0.0%	16.2%	0.0%	14.3%
Waterloo	71.2%	0.7%	5.2%	5.8%	0.0%	17.0%	0.0%
Welland	86.7%	0.1%	1.8%	8.3%	0.3%	3.0%	0.0%
Wellesley	93.9%	0.0%	0.0%	2.7%	0.2%	2.8%	0.5%
West Lincoln	85.6%	0.0%	3.9%	4.4%	0.9%	5.3%	0.0%
Whitby	67.1%	13.1%	9.8%	2.8%	0.0%	7.2%	0.0%
Whitchurch-Stouffville	82.6%	0.7%	8.8%	6.1%	0.6%	1.3%	0.0%
Wilmot	81.7%	0.1%	0.7%	9.5%	0.3%	7.4%	0.4%
Windsor	80.4%	0.3%	2.8%	4.2%	0.7%	11.6%	0.0%
Woolwich	87.0%	0.7%	4.2%	6.5%	0.0%	1.6%	0.0%
Average	77.0%	1.1%	3.6%	5.1%	2.6%	7.7%	2.8%
Median	80.4%	0.2%	2.6%	4.2%	0.6%	5.4%	0.0%

Residential Properties—Median Assessed Values (000's)

Municipality	Single Family Detached	Link Home	Freehold Town. /Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Ajax	$ 379	$ 282	$ 286	$ 296	$ 677	$ 211	
Aurora	$ 542	$ 464	$ 382	$ 375		$ 303	
Barrie	$ 285	$ 234	$ 211	$ 211	$ 839	$ 183	$ 665
Belleville	$ 198	$ 221	$ 212	$ 152	$ 234	$ 136	$ 124
Bracebridge	$ 261	$ 182	$ 252	$ 180	$ 378	$ 240	$ 444
Brampton	$ 443	$ 321	$ 323	$ 334	$ 633	$ 218	
Brant	$ 299	$ 214	$ 182	$ 192	$ 341	$ 230	$ 528
Brock	$ 234	$ 284	$ 188	$ 153	$ 504	$ 215	$ 421
Brockville	$ 195	$ 160	$ 206	$ 157	$ 605	$ 133	$ 255
Burlington	$ 472	$ 339	$ 348	$ 335	$ 1,788	$ 269	
Caledon	$ 513	$ 366	$ 347	$ 361		$ 427	$ 281
Cambridge	$ 284	$ 236	$ 232	$ 209		$ 190	$ 134
Central Elgin	$ 242			$ 155	$ 388	$ 234	$ 278
Central Huron	$ 193			$ 131	$ 470	$ 231	$ 348
Clarington	$ 313	$ 253	$ 217	$ 200	$ 522	$ 172	$ 345
Collingwood	$ 266	$ 223	$ 234	$ 189	$ 686	$ 212	$ 541
Cornwall	$ 159		$ 112	$ 145	$ 262	$ 136	
East Gwillimbury	$ 422		$ 299	$ 351	$ 389	$ 183	
Elliot Lake	$ 96	$ 123	$ 62	$ 70	$ 316	$ 59	$ 211
Fort Erie	$ 181		$ 230	$ 133	$ 442	$ 203	$ 640
Georgina	$ 282	$ 290	$ 240	$ 253	$ 455	$ 177	$ 514
Gravenhurst	$ 219	$ 173	$ 269	$ 184	$ 473	$ 309	$ 416
Greater Sudbury	$ 224		$ 129	$ 173	$ 511	$ 184	$ 219
Greenstone	$ 43			$ 44	$ 144		$ 55
Grey Highlands	$ 224		$ 239	$ 184	$ 473	$ 79	$ 444
Grimsby	$ 328	$ 257	$ 256	$ 221	$ 550	$ 202	
Guelph	$ 323	$ 269	$ 275	$ 249		$ 210	
Halton Hills	$ 457	$ 332	$ 347	$ 318		$ 239	
Hamilton	$ 289	$ 274	$ 260	$ 217	$ 713	$ 184	$ 450
Hanover	$ 194		$ 105	$ 232		$ 130	
Huntsville	$ 233	$ 206	$ 303	$ 195	$ 479	$ 248	$ 379
Ingersoll	$ 207		$ 148	$ 160		$ 136	
Innisfil	$ 296	$ 277	$ 227	$ 244	$ 699		$ 713
Kenora	$ 154			$ 89	$ 335	$ 266	$ 273
King	$ 655	$ 436	$ 426	$ 380		$ 449	
Kingston	$ 273	$ 233	$ 221	$ 198	$ 630	$ 166	$ 360
Kingsville	$ 188		$ 175	$ 154	$ 323	$ 214	$ 209
Kitchener	$ 298	$ 258	$ 251	$ 228	$ 1,124	$ 161	
Lakeshore	$ 219	$ 138	$ 219	$ 137	$ 288	$ 259	$ 183
Lambton Shores	$ 205		$ 220	$ 154	$ 408	$ 185	$ 423
Lincoln	$ 310	$ 239	$ 231	$ 222	$ 556	$ 194	
London	$ 244	$ 207	$ 210	$ 162	$ 369	$ 125	
Markham	$ 668	$ 483	$ 440	$ 454		$ 323	
Meaford	$ 244		$ 124	$ 140	$ 548	$ 198	$ 420
Middlesex Centre	$ 354			$ 358		$ 285	
Milton	$ 493	$ 378	$ 346	$ 373		$ 239	
Mississauga	$ 571	$ 445	$ 405	$ 407	$ 2,451	$ 276	

Residential Properties—Median Assessed Values (000's) (cont'd)

Municipality	Single Family Detached	Link Home	Freehold Town. /Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Newmarket	$ 465	$ 376	$ 344	$ 331		$ 268	
Niagara Falls	$ 207	$ 218	$ 304	$ 160	$ 407	$ 146	$ 133
Niagara-On-The-Lake	$ 381	$ 307	$ 384	$ 247	$ 823	$ 323	$ 449
North Bay	$ 228	$ 197	$ 175	$ 202	$ 434	$ 142	$ 291
North Dumfries	$ 376	$ -	$ 211	$ 236		$ 195	$ 600
North Perth	$ 213	$ 216	$ 221	$ 199		$ 115	
Oakville	$ 629	$ 424	$ 405	$ 399	$ 2,862	$ 307	
Orangeville	$ 326	$ 279	$ 259	$ 237		$ 188	
Orillia	$ 226	$ 231	$ 210	$ 177	$ 529	$ 188	$ 312
Oshawa	$ 262	$ 228	$ 217	$ 192	$ 334	$ 150	
Ottawa	$ 410	$ 281	$ 302	$ 318	$ 647	$ 226	$ 287
Owen Sound	$ 201	$ 208	$ 197	$ 157	$ 270	$ 154	$ 285
Pelham	$ 318		$ 245	$ 208	$ 258	$ 184	
Penetanguishene	$ 211	$ 220	$ 221	$ 153	$ 621	$ 234	$ 586
Peterborough	$ 227	$ 204	$ 207	$ 171	$ 298	$ 212	$ 122
Pickering	$ 418	$ 293	$ 294	$ 301	$ 558	$ 227	$ 517
Port Colborne	$ 163		$ 240	$ 118	$ 576	$ 114	$ 529
Port Hope	$ 234		$ 195	$ 176	$ 432	$ 234	$ 253
Prince Edward County	$ 204	$ 157	$ 230	$ 124	$ 393	$ 224	$ 270
Quinte West	$ 190		$ 157	$ 142	$ 274	$ 175	$ 164
Richmond Hill	$ 684	$ 504	$ 476	$ 456	$ 891	$ 299	
Sarnia	$ 176	$ 162	$ 85	$ 120	$ 697	$ 110	$ 507
Saugeen Shores	$ 282	$ 225	$ 273	$ 196	$ 650	$ 209	$ 586
Sault Ste Marie	$ 175	$ 180	$ 226	$ 117	$ 352	$ 165	$ 220
Scugog	$ 336	$ 266		$ 225	$ 418	$ 322	$ 257
South Frontenac	$ 256			$ 149	$ 382		$ 245
Springwater	$ 336	$ 219		$ 179	$ 342	$ 245	$ 253
St. Catharines	$ 221	$ 253	$ 222	$ 170	$ 690	$ 131	$ 441
St. Thomas	$ 182		$ 113	$ 158		$ 114	
Stratford	$ 245	$ 190	$ 212	$ 198		$ 193	
Strathroy-Caradoc	$ 222	$ 187	$ 157	$ 150		$ 101	
The Blue Mountains	$ 379		$ 425	$ 414	$ 732	$ 223	$ 780
Thorold	$ 209	$ 162	$ 221	$ 166	$ 417	$ 90	
Thunder Bay	$ 177		$ 73	$ 113	$ 161	$ 153	$ 86
Tillsonburg	$ 208	$ 182	$ 183	$ 160		$ 126	
Timmins	$ 174	$ 231		$ 124	$ 273	$ 88	$ 103
Toronto	$ 559	$ 408	$ 485	$ 464		$ 323	
Vaughan	$ 651	$ 490	$ 454	$ 465		$ 354	
Wainfleet	$ 235				$ 353	$ -	$ 310
Waterloo	$ 364	$ 233	$ 265	$ 243	$ 1,063	$ 227	$ 262
Welland	$ 184	$ 140	$ 225	$ 149	$ 414	$ 104	
Wellesley	$ 370			$ 263	$ 444	$ 219	$ 245
West Lincoln	$ 289		$ 201	$ 225	$ 249	$ 194	
Whitby	$ 390	$ 314	$ 272	$ 269	$ 556	$ 216	
Whitchurch-Stouffville	$ 493	$ 415	$ 367	$ 380	$ 558	$ 391	$ 345
Wilmot	$ 360	$ 299	$ 243	$ 235	$ 345	$ 359	$ 256
Windsor	$ 145	$ 130	$ 172	$ 133	$ 430	$ 70	
Woolwich	$ 353	$ 469	$ 239	$ 226	$ 701	$ 154	$ 405
Average	**$ 302**	**$ 265**	**$ 250**	**$ 222**	**$ 565**	**$ 204**	**$ 351**
Median	**$ 262**	**$ 236**	**$ 231**	**$ 197**	**$ 462**	**$ 200**	**$ 311**

Residential Properties—Median Assessed Values—by Type & Location (000's)

Municipality	Single Family Detached	Link Home	Freehold Town. /Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Belleville	$ 198	$ 221	$ 212	$ 152	$ 234	$ 136	$ 124
Brockville	$ 195	$ 160	$ 206	$ 157	$ 605	$ 133	$ 255
Cornwall	$ 159		$ 112	$ 145	$ 262	$ 136	
Kingston	$ 273	$ 233	$ 221	$ 198	$ 630	$ 166	$ 360
Ottawa	$ 410	$ 281	$ 302	$ 318	$ 647	$ 226	$ 287
Peterborough	$ 227	$ 204	$ 207	$ 171	$ 298	$ 212	$ 122
Port Hope	$ 234		$ 195	$ 176	$ 432	$ 234	$ 253
Prince Edward County	$ 204	$ 157	$ 230	$ 124	$ 393	$ 224	$ 270
Quinte West	$ 190		$ 157	$ 142	$ 274	$ 175	$ 164
South Frontenac	$ 256			$ 149	$ 382		$ 245
Eastern Average	**$ 235**	**$ 209**	**$ 205**	**$ 173**	**$ 416**	**$ 182**	**$ 231**
Ajax	$ 379	$ 282	$ 286	$ 296	$ 677	$ 211	
Aurora	$ 542	$ 464	$ 382	$ 375		$ 303	
Brampton	$ 443	$ 321	$ 323	$ 334	$ 633	$ 218	
Brock	$ 234	$ 284	$ 188	$ 153	$ 504	$ 215	$ 421
Burlington	$ 472	$ 339	$ 348	$ 335	$ 1,788	$ 269	
Caledon	$ 513	$ 366	$ 347	$ 361		$ 427	$ 281
Clarington	$ 313	$ 253	$ 217	$ 200	$ 522	$ 172	$ 345
East Gwillimbury	$ 422		$ 299	$ 351	$ 389	$ 183	
Georgina	$ 282	$ 290	$ 240	$ 253	$ 455	$ 177	$ 514
Halton Hills	$ 457	$ 332	$ 347	$ 318		$ 239	
King	$ 655	$ 436	$ 426	$ 380		$ 449	
Markham	$ 668	$ 483	$ 440	$ 454		$ 323	
Milton	$ 493	$ 378	$ 346	$ 373		$ 239	
Mississauga	$ 571	$ 445	$ 405	$ 407	$ 2,451	$ 276	
Newmarket	$ 465	$ 376	$ 344	$ 331		$ 268	
Oakville	$ 629	$ 424	$ 405	$ 399	$ 2,862	$ 307	
Oshawa	$ 262	$ 228	$ 217	$ 192	$ 334	$ 150	
Pickering	$ 418	$ 293	$ 294	$ 301	$ 558	$ 227	$ 517
Richmond Hill	$ 684	$ 504	$ 476	$ 456	$ 891	$ 299	
Scugog	$ 336	$ 266		$ 225	$ 418	$ 322	$ 257
Toronto	$ 559	$ 408	$ 485	$ 464		$ 323	
Vaughan	$ 651	$ 490	$ 454	$ 465		$ 354	
Whitby	$ 390	$ 314	$ 272	$ 269	$ 556	$ 216	
Whitchurch-Stouffville	$ 493	$ 415	$ 367	$ 380	$ 558	$ 391	$ 345
GTA Average	**$ 472**	**$ 365**	**$ 344**	**$ 336**	**$ 906**	**$ 273**	**$ 383**

Residential Properties- Median Assessed Values by Type & Location (cont'd) (000's)

Municipality	Single Family Detached	Link Home	Freehold Town. /Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Fort Erie	$ 181		$ 230	$ 133	$ 442	$ 203	$ 640
Grimsby	$ 328	$ 257	$ 256	$ 221	$ 550	$ 202	
Hamilton	$ 289	$ 274	$ 260	$ 217	$ 713	$ 184	$ 450
Lincoln	$ 310	$ 239	$ 231	$ 222	$ 556	$ 194	
Niagara Falls	$ 207	$ 218	$ 304	$ 160	$ 407	$ 146	$ 133
Niagara-On-The-Lake	$ 381	$ 307	$ 384	$ 247	$ 823	$ 323	$ 449
Pelham	$ 318		$ 245	$ 208	$ 258	$ 184	
Port Colborne	$ 163		$ 240	$ 118	$ 576	$ 114	$ 529
St. Catharines	$ 221	$ 253	$ 222	$ 170	$ 690	$ 131	$ 441
Thorold	$ 209	$ 162	$ 221	$ 166	$ 417	$ 90	
Wainfleet	$ 235				$ 353		$ 310
Welland	$ 184	$ 140	$ 225	$ 149	$ 414	$ 104	
West Lincoln	$ 289		$ 201	$ 225	$ 249	$ 194	
Niagara/Hamilton Avg.	**$ 255**	**$ 231**	**$ 252**	**$ 186**	**$ 496**	**$ 172**	**$ 422**
Elliot Lake	$ 96	$ 123	$ 62	$ 70	$ 316	$ 59	$ 211
Greater Sudbury	$ 224		$ 129	$ 173	$ 511	$ 184	$ 219
Greenstone	$ 43			$ 44	$ 144		$ 55
Kenora	$ 154			$ 89	$ 335	$ 266	$ 273
North Bay	$ 228	$ 197	$ 175	$ 202	$ 434	$ 142	$ 291
Sault Ste Marie	$ 175	$ 180	$ 226	$ 117	$ 352	$ 165	$ 220
Thunder Bay	$ 177		$ 73	$ 113	$ 161	$ 153	$ 86
Timmins	$ 174	$ 231		$ 124	$ 273	$ 88	$ 103
North Average	**$ 159**	**$ 183**	**$ 133**	**$ 117**	**$ 316**	**$ 151**	**$ 182**
Barrie	$ 285	$ 234	$ 211	$ 211	$ 839	$ 183	$ 665
Bracebridge	$ 261	$ 182	$ 252	$ 180	$ 378	$ 240	$ 444
Collingwood	$ 266	$ 223	$ 234	$ 189	$ 686	$ 212	$ 541
Gravenhurst	$ 219	$ 173	$ 269	$ 184	$ 473	$ 309	$ 416
Huntsville	$ 233	$ 206	$ 303	$ 195	$ 479	$ 248	$ 379
Innisfil	$ 296	$ 277	$ 227	$ 244	$ 699		$ 713
Orangeville	$ 326	$ 279	$ 259	$ 237		$ 188	
Orillia	$ 226	$ 231	$ 210	$ 177	$ 529	$ 188	$ 312
Penetanguishene	$ 211	$ 220	$ 221	$ 153	$ 621	$ 234	$ 586
Springwater	$ 336	$ 219		$ 179	$ 342	$ 245	$ 253
Simcoe/Musk./Duff. Avg.	**$ 266**	**$ 224**	**$ 243**	**$ 195**	**$ 561**	**$ 227**	**$ 479**

Residential Properties—Median Assessed Values by Type & Location (cont'd) (000's)

Municipality	Single Family Detached	Link Home	Freehold Town. /Rowhouse	Semi-Detached	Single on Water	Condo	Seasonal/ Recreat.
Brant	$ 299	$ 214	$ 182	$ 192	$ 341	$ 230	$ 528
Cambridge	$ 284	$ 236	$ 232	$ 209		$ 190	$ 134
Central Elgin	$ 242			$ 155	$ 388	$ 234	$ 278
Central Huron	$ 193			$ 131	$ 470	$ 231	$ 348
Grey Highlands	$ 224		$ 239	$ 184	$ 473	$ 79	$ 444
Guelph	$ 323	$ 269	$ 275	$ 249		$ 210	
Hanover	$ 194		$ 105	$ 232		$ 130	
Ingersoll	$ 207		$ 148	$ 160		$ 136	
Kingsville	$ 188		$ 175	$ 154	$ 323	$ 214	$ 209
Kitchener	$ 298	$ 258	$ 251	$ 228	$ 1,124	$ 161	
Lakeshore	$ 219	$ 138	$ 219	$ 137	$ 288	$ 259	$ 183
Lambton Shores	$ 205		$ 220	$ 154	$ 408	$ 185	$ 423
London	$ 244	$ 207	$ 210	$ 162	$ 369	$ 125	
Meaford	$ 244		$ 124	$ 140	$ 548	$ 198	$ 420
Middlesex Centre	$ 354			$ 358		$ 285	
North Dumfries	$ 376		$ 211	$ 236		$ 195	$ 600
North Perth	$ 213	$ 216	$ 221	$ 199		$ 115	$ -
Owen Sound	$ 201	$ 208	$ 197	$ 157	$ 270	$ 154	$ 285
Sarnia	$ 176	$ 162	$ 85	$ 120	$ 697	$ 110	$ 507
Saugeen Shores	$ 282	$ 225	$ 273	$ 196	$ 650	$ 209	$ 586
St. Thomas	$ 182		$ 113	$ 158		$ 114	
Stratford	$ 245	$ 190	$ 212	$ 198		$ 193	
Strathroy-Caradoc	$ 222	$ 187	$ 157	$ 150		$ 101	
The Blue Mountains	$ 379		$ 425	$ 414	$ 732	$ 223	$ 780
Tillsonburg	$ 208	$ 182	$ 183	$ 160		$ 126	
Waterloo	$ 364	$ 233	$ 265	$ 243	$ 1,063	$ 227	$ 262
Wellesley	$ 370			$ 263	$ 444	$ 219	$ 245
Wilmot	$ 360	$ 299	$ 243	$ 235	$ 345	$ 359	$ 256
Windsor	$ 145	$ 130	$ 172	$ 133	$ 430	$ 70	
Woolwich	$ 353	$ 469	$ 239	$ 226	$ 701	$ 154	$ 405
Southwest Average	**$ 260**	**$ 225**	**$ 207**	**$ 198**	**$ 530**	**$ 181**	**$ 363**

Building Permit Activity (sorted from lowest to highest 2013 activity per capita)

The table summarizes the 2013 residential and non-residential building permit values in each area municipality. To put these values into context, the building permit value per capita is also summarized to get an appreciation of the relative building activity in each municipality. The chart is sorted from lowest to highest based on building permit value per capita for 2013.

Municipality	2013 per Capita	% Residential 2013	% Non-Residential 2013
Timmins	$ 644	52%	48%
Central Elgin	$ 653	52%	48%
Bracebridge	$ 696	79%	21%
Cornwall	$ 702	34%	66%
Owen Sound	$ 712	60%	40%
Port Colborne	$ 745	18%	82%
Penetanguishene	$ 757	93%	7%
Hanover	$ 770	60%	40%
Elliot Lake	$ 786	58%	42%
Scugog	$ 880	76%	24%
Windsor	$ 880	52%	48%
Sarnia	$ 902	51%	49%
St. Thomas	$ 911	74%	26%
Whitby	$ 1,007	67%	33%
Ingersoll	$ 1,007	84%	16%
Brock	$ 1,068	76%	24%
Meaford	$ 1,086	75%	25%
Pelham	$ 1,148	74%	26%
Brockville	$ 1,177	41%	59%
Welland	$ 1,186	59%	41%
Orillia	$ 1,188	53%	47%
Tillsonburg	$ 1,224	65%	35%
Fort Erie	$ 1,232	58%	42%
Richmond Hill	$ 1,251	78%	22%
Port Hope	$ 1,256	88%	12%
Mississauga	$ 1,256	39%	61%
North Bay	$ 1,281	44%	56%
Wellesley	$ 1,324	27%	73%
Belleville	$ 1,428	37%	63%
Greenstone	$ 1,436	20%	80%
Kitchener	$ 1,437	71%	29%
Kenora	$ 1,462	54%	46%
Peterborough	$ 1,462	68%	32%
Kingston	$ 1,485	51%	49%
Orangeville	$ 1,504	40%	60%
Georgina	$ 1,533	94%	6%
Quinte West	$ 1,566	46%	54%
Sault Ste. Marie	$ 1,583	40%	60%
Whitchurch-Stouffville	$ 1,614	82%	18%
St. Catharines	$ 1,634	30%	70%
Cambridge	$ 1,673	41%	59%
South Frontenac	$ 1,676	100%	0%
Huntsville	$ 1,732	84%	16%
Greater Sudbury	$ 1,738	41%	59%
Wainfleet	$ 1,766	42%	58%
Stratford	$ 1,802	50%	50%
Prince Edward County	$ 1,847	86%	14%
Barrie	$ 1,880	38%	62%
Springwater	$ 1,883	83%	17%
Hamilton	$ 1,902	51%	49%
Thunder Bay	$ 1,913	29%	71%
London	$ 1,921	71%	29%
Central Huron	$ 1,929	40%	60%
Thorold	$ 2,032	83%	17%
Burlington	$ 2,048	41%	59%
Brampton	$ 2,096	76%	24%
West Lincoln	$ 2,108	83%	17%
Wilmot	$ 2,115	74%	26%
Aurora	$ 2,314	66%	34%
Brant	$ 2,318	31%	69%
Lambton Shores	$ 2,349	56%	44%
North Dumfries	$ 2,351	64%	36%
Oshawa	$ 2,356	78%	22%
Middlesex Centre	$ 2,390	76%	24%
Grey Highlands	$ 2,398	64%	36%
Niagara Falls	$ 2,526	46%	54%
East Gwillimbury	$ 2,540	25%	75%
Ottawa	$ 2,558	52%	48%
Markham	$ 2,586	75%	25%
North Perth	$ 2,596	41%	59%
Lakeshore	$ 2,611	55%	45%
Strathroy-Caradoc	$ 2,685	37%	63%

Building Permit Activity (sorted from lowest to highest 2013 activity per capita) (cont'd)

Municipality	2013 per Capita	% Residential 2013	% Non-Residential 2013
Guelph	$ 2,697	58%	42%
Grimsby	$ 2,697	94%	6%
Milton	$ 2,753	39%	61%
Saugeen Shores	$ 2,793	70%	30%
Halton Hills	$ 2,814	61%	39%
Newmarket	$ 2,901	71%	29%
Collingwood	$ 3,007	64%	36%
Ajax	$ 3,031	85%	15%
Pickering	$ 3,055	41%	59%
Woolwich	$ 3,158	29%	71%
Toronto	$ 3,221	49%	51%
Clarington	$ 3,235	56%	44%
Gravenhurst	$ 3,254	86%	14%
Lincoln	$ 3,373	65%	35%
Vaughan	$ 3,469	67%	33%
Waterloo	$ 3,658	58%	42%
Innisfil	$ 3,916	75%	25%
Kingsville	$ 3,985	25%	75%
Caledon	$ 4,111	58%	42%
Oakville	$ 4,143	53%	47%
King	$ 8,166	83%	17%
The Blue Mountains	$ 8,817	100%	0%
Niagara-on-the-Lake	$ 11,470	36%	64%
Average	**$ 2,192**	**59%**	**41%**
Median	**$ 1,880**	**58%**	**42%**
Maximum	**$ 11,470**	**100%**	**82%**
Minimum	**$ 644**	**18%**	**0%**

Building Construction Activity Trend (Grouped by Location)

The table has been sorted by 2013 building construction value per capita by location. The low, medium and high is a ranking for the entire database. This provides an indication within each geographic area of the relative rankings across the entire survey.

Municipality	2011 Building Construction Value ($000)	2012 Building Construction Value ($000)	2013 Building Construction Value ($000)	2013 per Capita	2013 per Capita Ranking
Cornwall		$ 21,685	$ 33,454	$ 702	low
Brockville	$ 61,679	$ 34,553	$ 26,348	$ 1,177	low
Port Hope	$ 9,098		$ 20,625	$ 1,256	low
Belleville	$ 152,787	$ 54,166	$ 72,772	$ 1,428	low
Peterborough	$ 121,854	$ 143,062	$ 119,973	$ 1,462	low
Kingston	$ 217,579	$ 216,996	$ 191,551	$ 1,485	mid
Quinte West	$ 54,759	$ 70,676	$ 69,433	$ 1,566	mid
South Frontenac		$ 30,687	$ 30,801	$ 1,676	mid
Prince Edward County	$ 52,404		$ 47,672	$ 1,847	mid
Ottawa	$ 1,819,232	$ 2,040,861	$ 2,393,480	$ 2,558	high
Eastern Average				**$ 1,516**	
Scugog		$ 19,256	$ 19,500	$ 880	low
Whitby	$ 281,970	$ 263,189	$ 130,619	$ 1,007	low
Brock		$ 10,587	$ 12,166	$ 1,068	low
Richmond Hill	$ 305,219	$ 366,988	$ 250,300	$ 1,251	low
Mississauga	$ 806,127	$ 856,857	$ 942,335	$ 1,256	low
Georgina	$ 57,372	$ 68,357	$ 69,107	$ 1,533	mid
Whitchurch-Stouffville	$ 53,158	$ 165,885	$ 71,715	$ 1,614	mid
Burlington	$ 451,357	$ 426,219	$ 378,752	$ 2,048	mid
Brampton	$ 1,609,741	$ 2,458,744	$ 1,210,569	$ 2,096	mid
Aurora	$ 131,720	$ 94,364	$ 131,719	$ 2,314	mid
Oshawa	$ 222,048	$ 310,210	$ 369,158	$ 2,356	mid
East Gwillimbury	$ 68,000		$ 60,000	$ 2,540	high
Markham	$ 1,147,400	$ 1,577,511	$ 845,300	$ 2,586	high
Milton	$ 454,728	$ 593,928	$ 269,763	$ 2,753	high
Halton Hills	$ 84,345	$ 246,429	$ 174,600	$ 2,814	high
Newmarket	$ 164,683	$ 215,102	$ 244,802	$ 2,901	high
Ajax	$ 314,888	$ 226,615	$ 367,172	$ 3,031	high
Pickering	$ 194,584	$ 312,351	$ 278,990	$ 3,055	high
Toronto	$ 8,514,926	$ 7,286,017	$ 8,784,033	$ 3,221	high
Clarington	$ 327,302	$ 289,538	$ 289,538	$ 3,235	high
Vaughan	$ 1,039,000	$ 777,900	$ 1,102,418	$ 3,469	high
Caledon	$ 247,610	$ 129,271	$ 254,683	$ 4,111	high
Oakville	$ 805,742	$ 942,064	$ 805,000	$ 4,143	high
King	$ 111,774	$ 2,206	$ 167,966	$ 8,166	high
GTA Average				**$ 2,644**	

Building Permit Activity Trend (cont'd) (Grouped by Location)

Municipality	2011 Building Construction Value ($000)	2012 Building Construction Value ($000)	2013 Building Construction Value ($000)	2013 per Capita	2013 per Capita Ranking
Port Colborne	$ 57,518	$ 22,701	$ 14,029	$ 745	low
Pelham	$ 21,511	$ 22,926	$ 19,736	$ 1,148	low
Welland	$ 40,920	$ 69,952	$ 61,716	$ 1,186	low
Fort Erie	$ 34,815	$ 46,319	$ 37,864	$ 1,232	low
St. Catharines	$ 90,559	$ 95,757	$ 219,796	$ 1,634	mid
Wainfleet	$ 7,752	$ 12,582	$ 11,345	$ 1,766	mid
Hamilton	$ 731,020	$ 1,499,628	$ 1,025,786	$ 1,902	mid
Thorold	$ 16,060	$ 42,284	$ 37,126	$ 2,032	mid
West Lincoln	$ 24,634	$ 18,690	$ 30,486	$ 2,108	mid
Niagara Falls	$ 69,310	$ 75,238	$ 215,787	$ 2,526	high
Grimsby	$ 49,994		$ 71,572	$ 2,697	high
Lincoln	$ 36,366	$ 37,271	$ 78,824	$ 3,373	high
Niagara-on-the-Lake	$ 61,072	$ 96,586	$ 184,948	$ 11,470	high
Niagara/Hamilton Avg.				**$ 2,601**	
Timmins	$ 50,179	$ 83,065	$ 28,562	$ 644	low
Elliot Lake			$ 9,015	$ 786	low
North Bay	$ 86,312	$ 70,163	$ 70,301	$ 1,281	low
Greenstone		$ 1,740	$ 6,865	$ 1,436	low
Kenora	$ 21,474	$ 15,315	$ 23,111	$ 1,462	low
Sault Ste. Marie	$ 169,810	$ 90,119	$ 122,120	$ 1,583	mid
Greater Sudbury	$ 324,755	$ 247,525	$ 287,334	$ 1,738	mid
Thunder Bay	$ 127,598	$ 216,206	$ 211,991	$ 1,913	mid
North Average				**$ 1,355**	
Bracebridge	$ 25,531	$ 22,041	$ 10,935	$ 696	low
Penetanguishene	$ 5,441		$ 7,003	$ 757	low
Orillia		$ 28,625	$ 37,411	$ 1,188	low
Orangeville	$ 27,750	$ 50,549	$ 43,782	$ 1,504	mid
Huntsville	$ 36,190	$ 30,868	$ 34,385	$ 1,732	mid
Barrie	$ 407,074	$ 183,211	$ 267,243	$ 1,880	mid
Springwater	$ 33,670	$ 27,916	$ 35,768	$ 1,883	mid
Collingwood	$ 71,424	$ 63,979	$ 61,344	$ 3,007	high
Gravenhurst	$ 30,914	$ 35,575	$ 39,629	$ 3,254	high
Innisfil	$ 68,092	$ 77,532	$ 135,895	$ 3,916	high
Simcoe/Musk./Duff. Avg.				**$ 1,982**	

Building Permit Activity Trend (cont'd) (Grouped by Location)

Municipality	2011 Building Construction Value ($000)	2012 Building Construction Value ($000)	2013 Building Construction Value ($000)	2013 per Capita	2013 per Capita Ranking
Central Elgin	$ 154,492	$ 14,532	$ 8,535	$ 653	low
Owen Sound	$ 15,842	$ 27,049	$ 15,812	$ 712	low
Hanover	$ 15,621	$ 5,316	$ 6,019	$ 770	low
Windsor	$ 183,402	$ 323,792	$ 188,459	$ 880	low
Sarnia	$ 68,820	$ 69,261	$ 67,247	$ 902	low
St. Thomas	$ 140,969	$ 69,005	$ 36,090	$ 911	low
Ingersoll	$ 14,978	$ 17,636	$ 12,704	$ 1,007	low
Meaford	$ 11,331	$ 14,600	$ 12,429	$ 1,086	low
Tillsonburg		$ 18,982	$ 19,442	$ 1,224	low
Wellesley	$ 20,646	$ 21,037	$ 15,059	$ 1,324	low
Kitchener	$ 666,026	$ 415,329	$ 331,490	$ 1,437	low
Cambridge	$ 328,809	$ 179,990	$ 221,869	$ 1,673	mid
Stratford	$ 48,353	$ 62,679	$ 57,350	$ 1,802	mid
London	$ 1,008,642	$ 778,725	$ 732,007	$ 1,921	mid
Central Huron		$ 11,004	$ 14,982	$ 1,929	mid
Wilmot	$ 58,444	$ 39,670	$ 43,610	$ 2,115	mid
Brant		$ 58,619	$ 85,858	$ 2,318	mid
Lambton Shores	$ 16,316	$ 29,819	$ 25,223	$ 2,349	mid
North Dumfries	$ 26,991	$ 28,632	$ 22,759	$ 2,351	mid
Middlesex Centre	$ 27,986	$ 37,804	$ 41,284	$ 2,390	mid
Grey Highlands			$ 23,255	$ 2,398	high
North Perth		$ 45,053	$ 33,736	$ 2,596	high
Lakeshore			$ 93,088	$ 2,611	high
Strathroy-Caradoc		$ 26,085	$ 58,388	$ 2,685	high
Guelph	$ 264,510	$ 274,821	$ 343,949	$ 2,697	high
Saugeen Shores		$ 36,171	$ 37,356	$ 2,793	high
Woolwich	$ 88,631	$ 66,722	$ 79,814	$ 3,158	high
Waterloo	$ 392,351	$ 254,547	$ 372,439	$ 3,658	high
Kingsville	$ 93,272	$ 96,291	$ 88,025	$ 3,985	high
The Blue Mountains	$ 50,412	$ 47,414	$ 57,098	$ 8,817	high
Southwest Average				**$ 2,172**	

Summary—2013 Building Permit Activity Per Capita—Total Survey by Location

Financial Sustainability Indicators

Financial Sustainability Indicators

The ***Financial Sustainability Indicators*** section of the report includes a number of indicators to assist municipalities in evaluating financial sustainability. It should be noted that all Water and Wastewater indicators have been included in the Water/Wastewater section of the report.

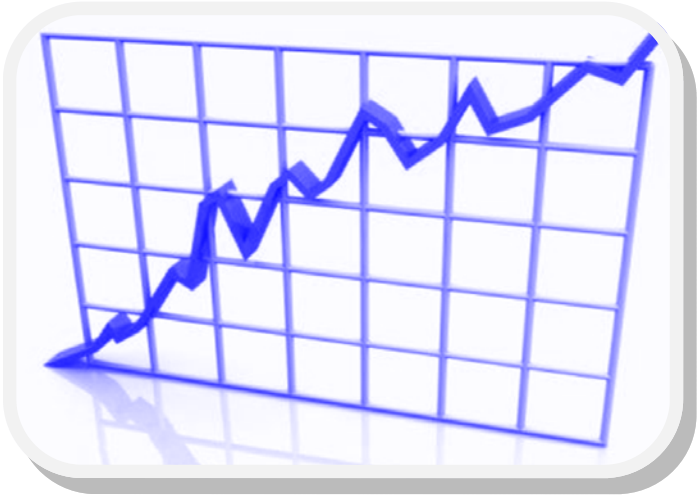
- *Financial Position Per Capita*
- *Operating Surplus and Operating Surplus Ratio*
- *Asset Consumption Ratio*
- *Reserves*
  - *Tax Discretionary Reserves as a % of Taxation*
  - *Discretionary Reserves as a % of Own Source Revenues*
- *Debt*
  - *Tax Debt Interest as a % of Own Source Revenues*
  - *Debt to Reserve Ratio*
  - *Tax Debt Outstanding per $100,000 of Unweighted Assessment*
  - *Net Financial Liabilities Ratio*
- *Taxes Receivable as a % of Tax Levies*

Evaluating Financial Sustainability

A concern in conducting municipal financial analysis is the lack of normative standards for the financial characteristics such as size, geography, demographics, revenue structure and responsibility or authority to provide services. Another concern is that financial statements do not show, on an annual basis, all costs that are being postponed to the future. They do not show erosion of streets, buildings or other fixed assets. Nor do they relate to economic and demographic change and changes in revenue and expenditure rates.

The information contained in this section of the report is intended as a management tool that pulls together information from each participating municipality's budget and financial reports. This, combined with various economic and demographic data also included in other sections of this report, help to facilitate analysis and measurement of financial sustainability.

When the information is plotted over time, these trends can be used to monitor changes in financial condition and alert the municipality to future problems. We are committed to refining and developing additional data to have more efficient and effective benchmarking tools for municipalities.



Financial Position Per Capita—Trend

A comparison was made of each municipality's overall financial position (financial assets less liabilities) over time on a per capita basis.

Municipality	2009	2010	2011	2012	2013
Greenstone				$ (3,658)	$ (3,734)
Toronto	$ (1,430)	$ (1,612)	$ (1,687)	$ (1,570)	$ (1,668)
Stratford	$ (1,790)	$ (1,959)	$ (2,004)	$ (1,943)	$ (1,621)
Barrie	$ (834)	$ (1,244)	$ (1,568)	$ (1,579)	$ (1,538)
Ottawa	$ (1,020)	$ (1,173)	$ (1,243)	$ (1,282)	$ (1,448)
Brockville	$ (862)	$ (1,118)	$ (1,504)	$ (1,393)	$ (1,238)
Prince Edward County	$ (709)	$ (1,380)	$ (1,477)	$ (1,343)	$ (1,184)
Gravenhurst	$ (383)	$ (937)	$ (1,238)	$ (1,228)	$ (1,197)
North Perth					$ (1,171)
Kingston	$ (775)	$ (758)	$ (916)	$ (838)	$ (1,060)
Thunder Bay	$ (405)	$ (964)	$ (898)	$ (764)	$ (954)
Lambton Shores			$ (1,405)	$ (1,110)	$ (889)
Middlesex Centre	$ 150	$ (775)	$ (1,253)	$ (1,068)	$ (847)
Port Hope					$ (810)
Owen Sound			$ (900)	$ (1,032)	$ (774)
King	$ (1,010)	$ (1,278)	$ (1,349)	$ (603)	$ (766)
Central Elgin	$ (425)	$ (400)	$ (388)	$ (418)	$ (589)
Meaford		$ (1,242)	$ (1,052)	$ (809)	$ (521)
Lakeshore					$ (503)
Brant County				$ (430)	$ (485)
Timmins	$ (435)	$ (521)	$ (644)	$ (488)	$ (482)
Oshawa	$ (591)	$ (615)	$ (643)	$ (522)	$ (393)
Central Huron				$ (309)	$ (387)
Quinte West	$ 66	$ 2	$ (89)	$ (235)	$ (383)
Orangeville	$ (694)	$ (572)	$ (522)		$ (363)
Collingwood					$ (369)
Whitchurch-Stouffville	$ (28)	$ (758)	$ (599)	$ (434)	$ (329)
Pelham			$ (169)	$ (91)	$ (133)
Strathroy-Caradoc					$ (130)
Penetanguishene		$ 59	$ 71	$ (12)	$ (110)
Kingsville	$ 184	$ (172)	$ (158)	$ (7)	$ (33)
Tillsonburg		$ (659)		$ (218)	$ (21)

Financial Position Per Capita—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Huntsville	$ 161	$ (178)	$ (169)	$ (117)	$ (6)
Welland	$ 345	$ 312	$ 311	$ (6)	$ 28
North Bay	$ 118	$ 157	$ 220	$ 227	$ 39
Ingersoll			$ 263	$ (12)	$ 43
Georgina	$ (89)	$ (67)	$ 10	$ 59	$ 132
Sarnia	$ (254)	$ (126)	$ (3)	$ 167	$ 152
St. Catharines	$ 527	$ 430	$ 231	$ 348	$ 178
Elliot Lake					$ 228
Guelph	$ 127	$ 214	$ 314	$ 371	$ 247
Grey Highlands					$ 275
London	$ (95)	$ (87)	$ (24)	$ 98	$ 294
Cornwall		$ 890		$ 645	$ 292
Hamilton	$ 322	$ 360	$ 369	$ 335	$ 315
Wainfleet	$ (7)	$ 149	$ 161	$ 174	$ 319
East Gwillimbury	$ 412	$ 419	$ 383	$ 419	$ 333
Saugeen Shores	$ (276)			$ 298	$ 358
Belleville			$ 529	$ 440	$ 386
Innisfil		$ 36	$ 103	$ 224	$ 413
Springwater			$ 411	$ 430	$ 434
South Frontenac					$ 445
Windsor	$ (373)	$ 290	$ 380	$ 489	$ 510
Caledon	$ 273	$ 220	$ 352	$ 422	$ 517
Fort Erie	$ 318	$ 255	$ 341	$ 324	$ 530
Scugog				$ 420	$ 534
Brock				$ 561	$ 601
Mississauga	$ 899	$ 815	$ 781	$ 710	$ 604
Clarington	$ 384	$ 398	$ 480	$ 666	$ 648
Halton Hills	$ 845	$ 823	$ 891	$ 744	$ 682
Sault Ste. Marie	$ 738	$ 536	$ 587	$ 584	$ 675
Cambridge	$ 606	$ 537	$ 630	$ 653	$ 707
Newmarket	$ 401	$ 392	$ 520	$ 611	$ 719
Kitchener	$ 700	$ 661	$ 731	$ 705	$ 764
Milton	$ 879	$ 837	$ 879	$ 841	$ 774
Ajax	$ 764	$ 799	$ 808	$ 751	$ 790
Hanover			$ 765	$ 541	$ 797

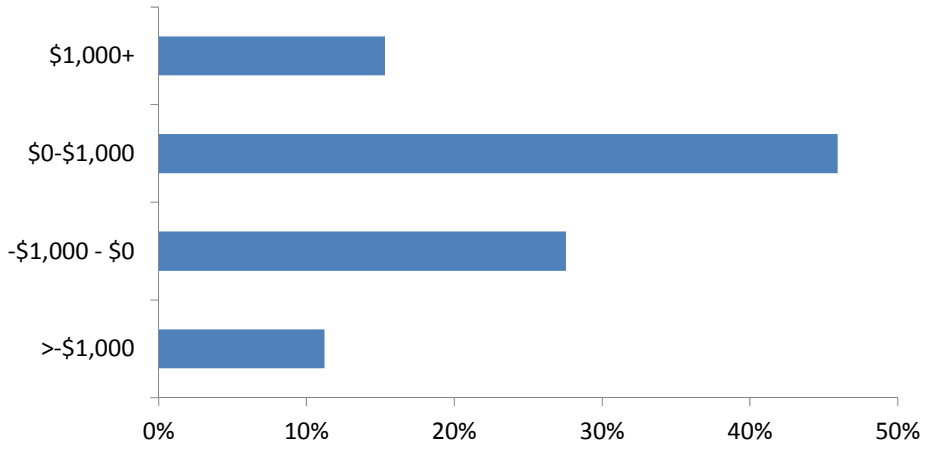
Financial Position Per Capita—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
St. Thomas	$ 765	$ 738	$ 693	$ 718	$ 814
Orillia	$ 1,507			$ 621	$ 817
Thorold	$ 1,372	$ 907	$ 957	$ 848	$ 832
Brampton	$ 966	$ 966	$ 822	$ 862	$ 866
Burlington	$ 905	$ 885	$ 943	$ 955	$ 889
Woolwich	$ 781	$ 802	$ 857	$ 932	$ 912
Wellesley	$ 898	$ 842	$ 886	$ 882	$ 915
Vaughan	$ 921	$ 785	$ 831	$ 1,025	$ 957
Niagara Falls	$ 893	$ 549	$ 708	$ 858	$ 949
Pickering	$ 876	$ 888	$ 1,011	$ 967	$ 977
Whitby	$ 876	$ 841	$ 930	$ 949	$ 994
Aurora	$ 788	$ 919	$ 958	$ 992	$ 1,045
Wilmot	$ 1,011	$ 822	$ 900	$ 999	$ 1,051
Greater Sudbury	$ 677	$ 776	$ 912	$ 1,143	$ 1,126
Waterloo	$ 576	$ 633	$ 898	$ 981	$ 1,190
Lincoln	$ 1,142	$ 1,299	$ 1,320	$ 1,351	$ 1,212
West Lincoln	$ 1,068	$ 1,015	$ 1,081	$ 1,186	$ 1,224
Peterborough	$ 1,067	$ 1,155	$ 1,184	$ 1,210	$ 1,235
Markham	$ 1,250	$ 1,201	$ 1,260	$ 1,295	$ 1,327
Bracebridge	$ 972	$ 821	$ 959	$ 1,069	$ 1,376
Niagara-on-the-Lake	$ 1,322	$ 1,235	$ 1,414	$ 1,353	$ 1,462
Oakville	$ 994	$ 1,356	$ 1,557	$ 1,492	$ 1,620
Kenora		$ 1,324	$ 1,429	$ 1,645	$ 1,740
The Blue Mountains		$ 1,591	$ 1,835	$ 2,234	$ 2,706
Average	**$ 313**	**$ 219**	**$ 194**	**$ 213**	**$ 185**
Median	**$ 401**	**$ 395**	**$ 374**	**$ 420**	**$ 319**
Minimum	**$ (1,790)**	**$ (1,959)**	**$ (2,004)**	**$ (3,658)**	**$ (3,734)**
Maximum	**$ 1,507**	**$ 1,591**	**$ 1,835**	**$ 2,234**	**$ 2,706**

Financial Position Per Capita—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Region York	$ (641)	$ (839)	$ (973)	$ (953)	$ (1,218)
Region Waterloo	$ (278)	$ (301)	$ (343)	$ (505)	$ (744)
District of Muskoka	$ (1,079)	$ (922)	$ (974)	$ (573)	$ (332)
Region Peel	$ 426	$ 187	$ 62	$ (12)	$ (37)
Region Niagara	$ 6	$ (50)	$ 37	$ (33)	$ (1)
Region Durham	$ 735	$ 836	$ 1,020	$ 1,115	$ 1,121
Region Halton	$ 1,041	$ 1,173	$ 1,370	$ 1,330	$ 1,444
Average	**$ 30**	**$ 12**	**$ 28**	**$ 53**	**$ 33**
Median	**$ 6**	**$ (50)**	**$ 37**	**$ (33)**	**$ (37)**
Minimum	**$ (1,079)**	**$ (922)**	**$ (974)**	**$ (953)**	**$ (1,218)**
Maximum	**$ 1,041**	**$ 1,173**	**$ 1,370**	**$ 1,330**	**$ 1,444**

Summary—2013 Financial Position Per Capita—Total Survey



- A summary of all municipalities financial position per capita was undertaken above
  - 15% of the municipalities surveyed have a financial position per capita greater than $1,000
  - 46% have a financial position per capita between $0-$1,000
  - 27% have a negative financial position per capita between $0 and minus $1,000
  - 12% have a negative financial position per capita greater than minus $1,000
- 59% of the municipalities improved their financial position between 2012-2013

Financial Position Per Capita By Geographic Location—Trend

Municipality	2009	2010	2011	2012	2013
Ottawa	$ (1,020)	$ (1,173)	$ (1,243)	$ (1,282)	$ (1,448)
Brockville	$ (862)	$ (1,118)	$ (1,504)	$ (1,393)	$ (1,238)
Prince Edward County	$ (709)	$ (1,380)	$ (1,477)	$ (1,343)	$ (1,184)
Kingston	$ (775)	$ (758)	$ (916)	$ (838)	$ (1,060)
Port Hope					$ (810)
Quinte West	$ 66	$ 2	$ (89)	$ (235)	$ (383)
Cornwall		$ 890		$ 645	$ 292
Belleville			$ 529	$ 440	$ 386
South Frontenac					$ 445
Peterborough	$ 1,067	$ 1,155	$ 1,184	$ 1,210	$ 1,235
Eastern Average	**$ (372)**	**$ (340)**	**$ (502)**	**$ (350)**	**$ (376)**
Eastern Median	**$ (742)**	**$ (758)**	**$ (916)**	**$ (536)**	**$ (596)**

Municipality	2009	2010	2011	2012	2013
Toronto	$ (1,430)	$ (1,612)	$ (1,687)	$ (1,570)	$ (1,668)
King	$ (1,010)	$ (1,278)	$ (1,349)	$ (603)	$ (766)
Oshawa	$ (591)	$ (615)	$ (643)	$ (522)	$ (393)
Whitchurch-Stouffville	$ (28)	$ (758)	$ (599)	$ (434)	$ (329)
Georgina	$ (89)	$ (67)	$ 10	$ 59	$ 132
East Gwillimbury	$ 412	$ 419	$ 383	$ 419	$ 333
Caledon	$ 273	$ 220	$ 352	$ 422	$ 517
Scugog				$ 420	$ 534
Mississauga	$ 899	$ 815	$ 781	$ 710	$ 604
Brock				$ 561	$ 601
Clarington	$ 384	$ 398	$ 480	$ 666	$ 648
Halton Hills	$ 845	$ 823	$ 891	$ 744	$ 682
Newmarket	$ 401	$ 392	$ 520	$ 611	$ 719
Milton	$ 879	$ 837	$ 879	$ 841	$ 774
Ajax	$ 764	$ 799	$ 808	$ 751	$ 790
Brampton	$ 966	$ 966	$ 822	$ 862	$ 866
Burlington	$ 905	$ 885	$ 943	$ 955	$ 889
Pickering	$ 876	$ 888	$ 1,011	$ 967	$ 940
Vaughan	$ 921	$ 785	$ 831	$ 1,025	$ 957
Whitby	$ 876	$ 841	$ 930	$ 949	$ 994
Aurora	$ 788	$ 919	$ 958	$ 992	$ 1,045
Markham	$ 1,250	$ 1,201	$ 1,260	$ 1,295	$ 1,327
Oakville	$ 994	$ 1,356	$ 1,557	$ 1,492	$ 1,620
GTA Average	**$ 442**	**$ 391**	**$ 435**	**$ 543**	**$ 514**
GTA Median	**$ 788**	**$ 799**	**$ 808**	**$ 727**	**$ 682**

Financial Position Per Capita By Geographic Location—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Pelham			$ (169)	$ (91)	$ (133)
Welland	$ 345	$ 312	$ 311	$ (6)	$ 28
St. Catharines	$ 527	$ 430	$ 231	$ 348	$ 178
Hamilton	$ 322	$ 360	$ 369	$ 335	$ 315
Wainfleet	$ (7)	$ 149	$ 161	$ 174	$ 319
Fort Erie	$ 318	$ 255	$ 341	$ 324	$ 530
Thorold	$ 1,372	$ 907	$ 957	$ 848	$ 832
Niagara Falls	$ 893	$ 549	$ 708	$ 858	$ 949
Lincoln	$ 1,142	$ 1,299	$ 1,320	$ 1,351	$ 1,212
West Lincoln	$ 1,068	$ 1,015	$ 1,081	$ 1,186	$ 1,224
Niagara-on-the-Lake	$ 1,322	$ 1,235	$ 1,414	$ 1,353	$ 1,462
Niagara/Hamilton Average	**$ 721**	**$ 652**	**$ 549**	**$ 508**	**$ 629**
Greenstone				$ (3,658)	$ (3,734)
Thunder Bay	$ (405)	$ (964)	$ (898)	$ (764)	$ (954)
Timmins	$ (435)	$ (521)	$ (644)	$ (488)	$ (482)
North Bay	$ 118	$ 157	$ 220	$ 227	$ 39
Elliot Lake					$ 228
Sault Ste. Marie	$ 738	$ 536	$ 587	$ 584	$ 675
Greater Sudbury	$ 677	$ 776	$ 912	$ 1,143	$ 1,126
Kenora		$ 1,324	$ 1,429	$ 1,645	$ 1,740
North Average	**$ 139**	**$ 218**	**$ 268**	**$ (187)**	**$ (170)**
Barrie	$ (834)	$ (1,244)	$ (1,568)	$ (1,579)	$ (1,538)
Gravenhurst	$ (383)	$ (937)	$ (1,238)	$ (1,228)	$ (1,197)
Orangeville	$ (694)	$ (572)	$ (522)		$ (363)
Collingwood					$ (369)
Penetanguishene		$ 59	$ 71	$ (12)	$ (110)
Huntsville	$ 161	$ (178)	$ (169)	$ (117)	$ (6)
Innisfil		$ 36	$ 103	$ 224	$ 413
Springwater			$ 411	$ 430	$ 434
Orillia	$ 1,507			$ 621	$ 817
Bracebridge	$ 972	$ 821	$ 959	$ 1,069	$ 1,376
Simcoe/Musk./Duff. Average	**$ 122**	**$ (288)**	**$ (244)**	**$ (74)**	**$ (54)**

Financial Position Per Capita By Geographic Location—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Stratford	$ (1,790)	$ (1,959)	$ (2,004)	$ (1,943)	$ (1,621)
North Perth					$ (1,171)
Lambton Shores			$ (1,405)	$ (1,110)	$ (889)
Middlesex Centre	$ 150	$ (775)	$ (1,253)	$ (1,068)	$ (847)
Owen Sound			$ (900)	$ (1,032)	$ (774)
Central Elgin	$ (425)	$ (400)	$ (388)	$ (418)	$ (589)
Meaford		$ (1,242)	$ (1,052)	$ (809)	$ (521)
Lakeshore					$ (503)
Brant County				$ (430)	$ (485)
Central Huron				$ (309)	$ (387)
Strathroy-Caradoc					$ (130)
Kingsville	$ 184	$ (172)	$ (158)	$ (7)	$ (33)
Tillsonburg		$ (659)		$ (218)	$ (21)
Ingersoll			$ 263	$ (12)	$ 43
Sarnia	$ (254)	$ (126)	$ (3)	$ 167	$ 152
Guelph	$ 127	$ 214	$ 314	$ 371	$ 247
Grey Highlands					$ 275
London	$ (95)	$ (87)	$ (24)	$ 98	$ 294
Saugeen Shores	$ (276)			$ 298	$ 358
Windsor	$ (373)	$ 290	$ 380	$ 489	$ 510
Cambridge	$ 606	$ 537	$ 630	$ 653	$ 707
Kitchener	$ 700	$ 661	$ 731	$ 705	$ 764
Hanover	$ -	$ -	$ 765	$ 541	$ 797
St. Thomas	$ 765	$ 738	$ 693	$ 718	$ 814
Woolwich	$ 781	$ 802	$ 857	$ 932	$ 912
Wellesley	$ 898	$ 842	$ 886	$ 882	$ 915
Wilmot	$ 1,011	$ 822	$ 900	$ 999	$ 1,051
Waterloo	$ 576	$ 633	$ 898	$ 981	$ 1,190
The Blue Mountains	$ -	$ 1,591	$ 1,835	$ 2,234	$ 2,706
Southwest Average	**$ 204**	**$ 142**	**$ 130**	**$ 142**	**$ 130**

Operating Surplus and Operating Surplus Ratio

A key indicator of a municipality's financial performance is measured by the operating surplus ratio. An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Long term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues. In essence, this requires current taxpayers to fully meet the cost of services. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to turn this around.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Amortization expense is based on historic cost and will not reflect increased cost of replacement in the future. Taking into account future replacement costs in determining the appropriate level of surplus is a critical step towards financial sustainability. Some level of surplus is both appropriate and required. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment needs.

Operating Surplus

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections. The operating surplus does not include donated assets, development charge collections and provincial and federal grants. Operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses. In the absence of other overriding objectives or directions, municipalities should strive to generate operating revenue approximately equal to their expenses, including amortization.

Operating Surplus Ratio

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. A negative ratio indicates the percentage increase that would be required to achieve a break-even operating result. A positive ratio indicates the percentage of Own Source Revenue to help fund capital expenditures. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.

2013 Operating Surplus and Operating Surplus Ratio

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Wellesley	($4,096,796)	$ 5,431,185	-75%
Elliot Lake	($5,823,634)	$ 14,779,128	-39%
Woolwich	($2,813,175)	$ 8,852,523	-32%
Huntsville	($4,492,295)	$ 15,008,172	-30%
Quinte West	($14,433,476)	$ 48,987,819	-29%
Wilmot	($3,013,697)	$ 11,071,533	-27%
Brampton	($92,303,504)	$ 409,654,647	-23%
Grey Highlands	($1,956,923)	$ 9,551,687	-20%
Whitchurch-Stouffville	($6,242,559)	$ 32,730,296	-19%
Windsor	($68,542,944)	$ 364,209,012	-19%
Markham	($40,824,153)	$ 217,905,960	-19%
Sarnia	($14,335,658)	$ 76,960,541	-19%
Port Hope	($3,458,657)	$ 19,425,528	-18%
Middlesex Centre	($2,722,060)	$ 15,593,059	-17%
Clarington	($11,139,512)	$ 65,422,903	-17%
Vaughan	($38,883,096)	$ 241,011,335	-16%
Gravenhurst	($1,951,179)	$ 13,335,244	-15%
Halton Hills	($7,275,720)	$ 51,114,418	-14%
Milton	($11,179,011)	$ 81,077,992	-14%
Scugog	($1,998,651)	$ 14,926,553	-13%
Kingsville	($1,988,794)	$ 15,076,228	-13%
Guelph	($33,574,176)	$ 257,833,464	-13%
East Gwillimbury	($2,628,501)	$ 20,297,433	-13%
Mississauga	($82,815,656)	$ 641,247,177	-13%
Caledon	($8,128,807)	$ 65,786,945	-12%
Brock	($1,088,817)	$ 9,312,243	-12%
Springwater	($1,454,580)	$ 13,527,686	-11%
Whitby	($11,224,098)	$ 108,810,257	-10%
Georgina	($3,470,296)	$ 33,833,013	-10%
Hanover	($832,571)	$ 8,602,907	-10%
Strathroy-Caradoc	($1,548,316)	$ 17,046,242	-9%
The Blue Mountains	($1,330,194)	$ 15,985,176	-8%
Orillia	($4,613,631)	$ 56,901,422	-8%
Lincoln	($944,005)	$ 11,700,992	-8%
North Perth	($1,053,369)	$ 13,190,828	-8%
Greenstone	($1,230,445)	$ 16,004,604	-8%
Bracebridge	($1,045,357)	$ 14,498,772	-7%

2013 Operating Surplus and Operating Surplus Ratio (cont'd)

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Aurora	($3,435,663)	$ 48,979,582	-7%
Prince Edward County	($2,455,442)	$ 35,753,035	-7%
Belleville	($6,103,314)	$ 92,549,121	-7%
Welland	($3,202,682)	$ 50,371,016	-6%
Pickering	($4,505,063)	$ 73,658,242	-6%
Barrie	($14,191,500)	$ 232,768,775	-6%
Hamilton	($60,399,515)	$ 1,013,523,698	-6%
Cornwall	($4,485,625)	$ 85,116,326	-5%
North Bay	($5,330,094)	$ 101,799,401	-5%
Thunder Bay	($21,104,075)	$ 406,459,788	-5%
Owen Sound	($1,630,842)	$ 32,303,058	-5%
Oakville	($11,111,368)	$ 230,041,522	-5%
Newmarket	($3,220,657)	$ 68,887,110	-5%
St. Thomas	($2,367,074)	$ 53,536,911	-4%
Oshawa	($6,227,722)	$ 147,884,008	-4%
Pelham	($477,036)	$ 11,758,514	-4%
St. Catharines	($4,845,128)	$ 120,442,849	-4%
Brant County	($1,838,107)	$ 51,737,633	-4%
South Frontenac	($587,723)	$ 16,607,967	-4%
West Lincoln	($216,993)	$ 7,183,907	-3%
Timmins	($2,267,602)	$ 82,738,849	-3%
Toronto	($197,622,189)	$ 7,223,904,614	-3%
Fort Erie	($584,794)	$ 24,844,299	-2%
Ottawa	($49,511,991)	$ 2,156,313,655	-2%
Burlington	($4,380,865)	$ 197,296,079	-2%
Ajax	($1,584,058)	$ 79,371,462	-2%
Waterloo	($1,746,714)	$ 100,226,934	-2%
Niagara-on-the-Lake	($258,896)	$ 14,875,754	-2%
Collingwood	($515,721)	$ 31,916,012	-2%
Central Huron	($108,084)	$ 7,498,374	-1%
Central Elgin	($182,518)	$ 14,116,907	-1%
Sault Ste. Marie	($1,671,935)	$ 142,960,295	-1%
Thorold	($182,263)	$ 16,366,824	-1%

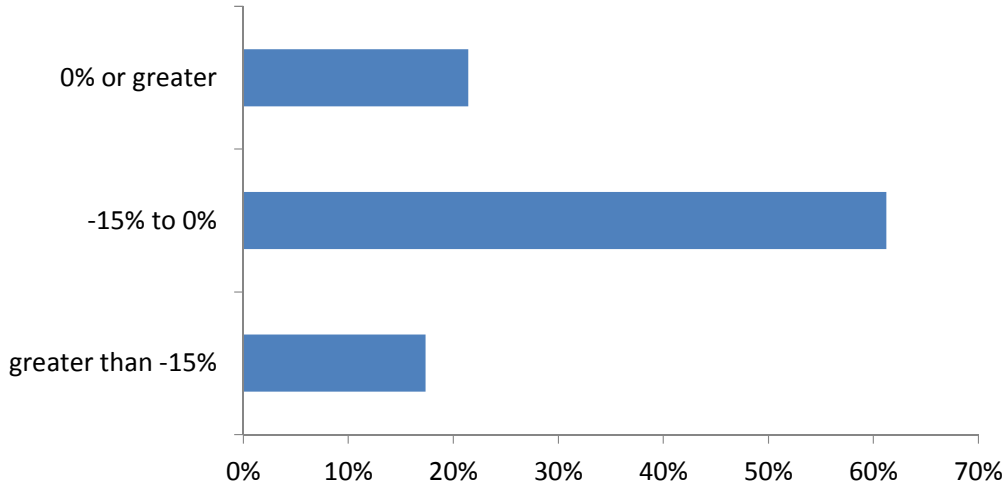
2013 Operating Surplus and Operating Surplus Ratio (cont'd)

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Lambton Shores	($138,644)	$ 13,392,586	-1%
Kitchener	($2,579,267)	$ 260,138,892	-1%
Innisfil	($85,441)	$ 45,139,684	0%
Peterborough	$13,771	$ 159,824,774	0%
Kenora	$291,344	$ 30,831,102	1%
Ingersoll	$153,413	$ 14,603,170	1%
Lakeshore	$358,990	$ 26,759,260	1%
Greater Sudbury	$4,008,506	$ 316,512,143	1%
Niagara Falls	$1,900,341	$ 106,397,208	2%
Tillsonburg	$334,059	$ 17,442,397	2%
Kingston	$6,206,823	$ 300,840,951	2%
Penetanguishene	$223,398	$ 10,021,087	2%
King	$915,023	$ 32,968,821	3%
London	$22,422,040	$ 637,447,374	4%
Brockville	$1,800,733	$ 39,693,222	5%
Orangeville	$1,719,152	$ 34,235,024	5%
Saugeen Shores	$902,319	$ 16,694,033	5%
Stratford	$5,191,771	$ 70,767,159	7%
Meaford	$1,540,300	$ 14,942,626	10%
Cambridge	$11,898,819	$ 99,611,058	12%
Wainfleet	$1,055,005	$ 5,826,760	18%
Average			**-7%**
Median			**-5%**

2013 Operating Surplus and Operating Surplus Ratio (cont'd)

	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Region Waterloo	-$ 51,661,008	$ 535,868,080	-10%
Region Peel	-$ 9,228,328	$ 1,065,078,857	-1%
Region York	$ 38,083,071	$ 1,129,416,758	3%
Region Niagara	$ 16,081,587	$ 441,536,694	4%
Region Durham	$ 24,070,717	$ 640,157,984	4%
District of Muskoka	$ 9,446,723	$ 88,773,977	11%
Region Halton	$ 66,505,262	$ 469,100,520	14%
Average			**4%**
Median			**4%**

Summary—2013 Operating Surplus and Operating Surplus Ratio—Total Survey



- The graph above reflects that 21% of municipalities have a positive operating surplus ratio
- 62% of the municipalities have a tax operating deficit ratio between 0% and minus 15% with the remaining 17% of municipalities having an operating deficit of minus 15% or greater

Total Asset Consumption Ratio Trend

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

Municipalities	2009	2010	2011	2012	2013
Vaughan	8.1%		10.0%	10.4%	10.9%
Mississauga	14.3%	14.9%	15.5%	16.5%	17.4%
Markham	13.6%	17.0%	17.5%	17.5%	18.3%
Whitchurch-Stouffville	26.1%	22.9%	22.6%	22.4%	24.4%
Barrie	23.8%	24.6%	21.7%	23.0%	24.6%
Georgina	22.2%	21.0%	21.8%	23.6%	25.4%
Hanover			23.3%	24.7%	25.4%
Woolwich	21.9%	21.5%	23.4%	24.7%	25.6%
Ajax	21.7%	26.4%	26.6%	26.3%	25.9%
Aurora	19.1%	24.6%	24.9%	25.8%	26.4%
Niagara-on-the-Lake	29.1%	24.1%	24.9%	25.5%	26.8%
Ottawa	26.2%	25.7%	26.1%	26.7%	26.9%
Lambton Shores			23.3%	24.8%	27.2%
Brampton	25.0%	24.9%	25.2%	26.1%	27.4%
Central Elgin	29.0%		26.5%	26.4%	27.8%
Middlesex Centre	35.6%	29.0%	26.2%	26.8%	28.4%
Milton	31.3%	31.6%	29.3%	29.0%	28.6%
North Perth					28.8%
Innisfil			27.9%	28.9%	29.3%
Lakeshore					29.3%
Springwater			26.7%	28.0%	29.5%
Oakville	29.2%	29.6%	29.7%	30.0%	31.0%
Burlington	32.2%	32.5%	31.6%	32.3%	32.6%
Penetanguishene		29.3%	30.5%	31.8%	33.3%
Kitchener	35.5%	34.7%	33.2%	33.7%	33.8%
London	33.0%	32.8%	32.4%	33.0%	33.9%
Gravenhurst	35.2%	35.6%	37.8%	31.2%	34.1%
Whitby	28.5%	29.6%	31.8%	32.8%	34.1%
Port Hope					34.2%
Welland	35.9%	34.3%	34.4%	33.8%	34.6%
Waterloo	27.4%	31.4%	32.6%	33.7%	35.1%

Total Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
The Blue Mountains	30.5%	31.4%	31.9%	33.5%	35.1%
Collingwood					35.3%
Saugeen Shores				33.8%	35.4%
Newmarket	31.2%	32.2%	33.6%	34.7%	35.7%
Stratford	32.8%	32.9%	33.6%	34.6%	35.7%
Orillia	36.1%			34.3%	35.7%
Kingston	38.8%	34.9%	35.0%	35.7%	35.8%
West Lincoln	38.7%	31.1%	32.8%	34.3%	36.0%
Hamilton	36.4%	36.0%	35.9%	35.6%	36.2%
Ingersoll			35.2%	36.5%	36.2%
Fort Erie	37.6%	35.1%	36.0%	35.5%	36.6%
Thorold	44.0%	35.2%	35.3%	35.9%	36.7%
Niagara Falls	34.2%	36.9%	34.6%	34.9%	36.8%
Kenora		34.3%	33.8%	35.9%	36.8%
Brockville	48.4%		49.5%	35.9%	37.0%
Clarington	32.7%	34.1%	34.9%	36.1%	37.4%
Owen Sound			36.0%	36.2%	37.6%
Sarnia	34.1%	34.8%	35.3%	36.4%	37.6%
Central Huron				36.3%	37.7%
Sault Ste. Marie	36.2%	36.3%	36.4%	36.9%	38.0%
Oshawa	33.9%	35.7%	35.7%	37.0%	38.3%
East Gwillimbury	33.2%	34.6%	35.7%	37.9%	38.4%
Peterborough	40.0%	40.3%	39.4%	38.0%	38.6%
Windsor	32.4%	37.4%	38.2%	37.6%	38.9%
Wilmot	44.4%	40.4%	42.3%	41.4%	39.0%
Tillsonburg				38.7%	39.3%
Brant County				39.0%	39.4%
Strathroy-Caradoc					39.5%
Orangeville			37.6%		39.7%
Pelham	38.1%		37.4%	38.9%	39.8%
St. Catharines	43.5%	40.4%	40.8%	39.9%	40.3%
Cambridge	38.1%	39.1%	38.2%	39.3%	40.4%
Belleville			40.8%	40.2%	40.7%
Prince Edward County	40.7%		37.0%	38.9%	40.8%
Guelph	42.0%	42.9%	40.8%	40.3%	40.9%

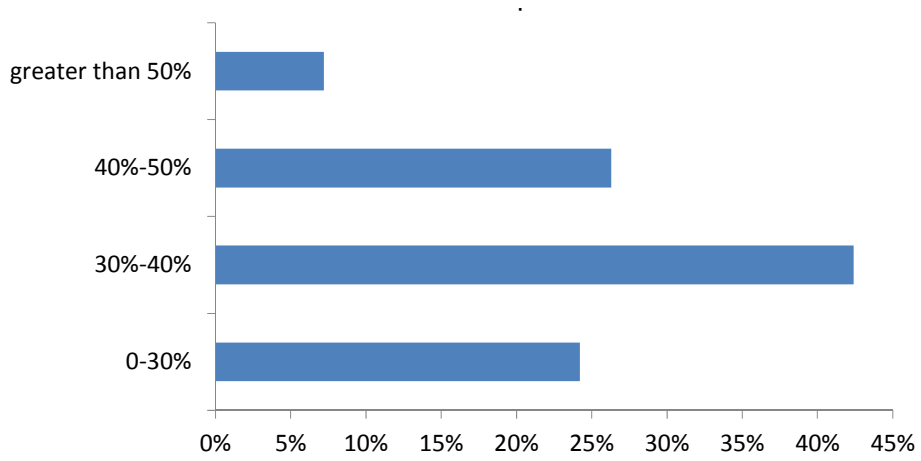
Total Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Huntsville	29.2%	30.2%	34.1%	38.0%	41.2%
North Bay	43.3%	39.8%	39.0%	40.3%	41.3%
Scugog				39.0%	41.6%
Toronto	39.1%	40.9%	41.4%	42.0%	42.5%
Halton Hills	42.5%	43.0%	42.5%	44.1%	43.0%
Lincoln	48.7%	41.9%	42.2%	42.5%	43.1%
Bracebridge			39.3%	41.7%	43.6%
Brock				42.6%	44.5%
King	43.8%	43.5%	42.0%	43.6%	44.7%
Cornwall		46.9%		44.7%	45.2%
St. Thomas	42.9%	43.8%	44.0%	44.2%	45.3%
Wainfleet	46.3%	46.2%	45.8%	45.4%	45.9%
Timmins	51.0%	45.4%	46.1%	47.1%	47.5%
Grey Highlands					48.2%
Kingsville			45.1%	46.8%	48.8%
Greenstone				47.7%	49.0%
Greater Sudbury	50.9%	46.2%	46.5%	48.0%	49.1%
Meaford		43.9%	46.4%	48.0%	49.5%
Pickering	47.9%	49.2%	49.5%	50.2%	50.7%
South Frontenac					51.7%
Caledon	42.4%	48.6%	49.5%	51.3%	52.6%
Thunder Bay	51.2%	53.3%	52.2%	53.3%	54.4%
Wellesley	53.0%	53.5%	56.5%	59.4%	62.1%
Quinte West	60.7%	59.7%	62.3%	64.7%	65.8%
Elliot Lake					78.4%
Average	**35.4%**	**35.7%**	**35.1%**	**36.2%**	**37.6%**
Median	**35.6%**	**34.9%**	**35.3%**	**36.1%**	**37.0%**
Minimum	**8.1%**	**14.9%**	**10.0%**	**10.4%**	**10.9%**
Maximum	**60.7%**	**59.7%**	**62.3%**	**64.7%**	**78.4%**

Total Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Region Peel	28.8%	25.4%	24.6%	25.4%	25.1%
Region Halton	24.8%	23.4%	23.7%	24.9%	25.7%
Region Durham	30.4%	27.8%	29.3%	30.4%	31.6%
Region York	37.7%	29.9%	30.9%	32.0%	32.0%
District of Muskoka	41.2%	37.8%	37.3%	39.2%	41.3%
Region Waterloo	34.5%	40.7%	42.0%	42.1%	41.3%
Region Niagara	36.3%	41.7%	40.9%	41.3%	42.4%
Average	**33.4%**	**32.4%**	**32.7%**	**33.6%**	**30.4%**
Median	**34.5%**	**29.9%**	**30.9%**	**32.0%**	**27.1%**
Minimum	**24.8%**	**23.4%**	**23.7%**	**24.9%**	**25.1%**
Maximum	**41.2%**	**41.7%**	**42.0%**	**42.1%**	**42.4%**

Summary—2013 Total Asset Consumption Ratio—Total Survey



As shown above, there is considerable range in the asset consumption ratio across the survey of municipalities:

- 24% have a relatively low asset consumption ratio of between 0-30%
- The majority of the municipalities (43%) have an asset consumption ratio between 30-40%
- Approximately 26% of municipalities surveyed have a ratio between 40%-50%
- 7% of the municipalities have a ratio of 50% or greater

Tax Asset Consumption Ratio (excluding water/ww)

Municipalities	2013
Vaughan	9.7%
Markham	15.5%
Mississauga	17.4%
Barrie	25.3%
Hanover	25.5%
Ajax	25.9%
Whitchurch-Stouffville	26.4%
Woolwich	26.9%
Brampton	27.4%
Aurora	27.4%
Ottawa	27.5%
North Perth	27.5%
Georgina	28.6%
Milton	28.6%
Collingwood	30.3%
Oakville	31.0%
Springwater	31.2%
Owen Sound	31.4%
Niagara-on-the-Lake	31.5%
Central Elgin	31.7%
Burlington	32.6%
Penetanguishene	32.6%
Innisfil	33.0%
Lambton Shores	33.0%
London	33.3%
Niagara Falls	33.5%
Gravenhurst	34.1%
Whitby	34.1%
Middlesex Centre	34.5%
Orillia	34.5%
Newmarket	34.7%
Stratford	34.8%
Kitchener	35.6%
Welland	35.8%
Central Huron	35.9%
Ingersoll	36.2%
Waterloo	36.4%
East Gwillimbury	36.4%
Sarnia	37.1%
Sault Ste. Marie	37.2%
Peterborough	37.3%
Clarington	37.4%

Municipalities	2013
Kenora	37.4%
Kingston	38.1%
Oshawa	38.3%
Hamilton	38.4%
Guelph	39.4%
Tillsonburg	39.5%
Windsor	39.7%
Pelham	40.2%
Fort Erie	40.7%
Huntsville	41.2%
Cambridge	41.3%
Wilmot	41.5%
St. Thomas	41.5%
Scugog	41.6%
Orangeville	41.9%
West Lincoln	42.3%
Thorold	42.6%
Toronto	42.9%
Halton Hills	43.0%
Saugeen Shores	43.1%
Brant County	43.4%
Cornwall	43.5%
The Blue Mountains	43.8%
St. Catharines	43.8%
Bracebridge	44.3%
Brock	44.5%
Lakeshore	44.7%
North Bay	44.8%
Wainfleet	45.9%
King	46.6%
Belleville	46.8%
Port Hope	47.0%
Prince Edward County	47.1%
Grey Highlands	48.2%
Greenstone	48.7%
Meaford	49.1%
Brockville	49.3%
Lincoln	50.1%
Pickering	50.7%
Timmins	51.7%

Municipalities	2013
Caledon	52.6%
Strathroy-Caradoc	52.8%
Thunder Bay	53.3%
Greater Sudbury	53.6%
South Frontenac	54.1%
Kingsville	56.7%
Wellesley	62.1%
Quinte West	70.6%
Elliot Lake	77.8%
Average	**39.3%**
Median	**38.4%**
Minimum	**9.7%**
Maximum	**77.8%**
Region Halton	28.8%
Region Peel	31.4%
Region Durham	36.4%
Region Waterloo	37.5%
Region Niagara	39.1%
Region York	40.8%
District of Muskoka	47.4%
Average	**35.9%**
Median	**36.4%**
Minimum	**28.8%**
Maximum	**47.4%**

Reserves

Reserves are a critical component of a municipality's long-term financing plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, unemployment rates, changes in subsidies)
- Provide financing for one-time or short term requirements without permanently impacting the tax and utility rates
- Make provisions for replacements/acquisitions of assets/infrastructure that are currently being consumed and depreciated
- Avoid spikes in funding requirements of the capital budget by reducing their reliance on long-term debt borrowings
- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the municipality's financial position
- Provide for future liabilities incurred in the current year but paid for in the future

Reserves offer liquidity which enhance the municipality's flexibility in addressing operating requirements and in permitting the municipality to temporarily fund capital projects internally, allowing it time to access debt markets and take advantage of favourable conditions. The level of reserves required will vary for a number of reasons including:

- Services provided by the municipality
- Age and condition of infrastructure, inventory of fleet and vehicles supporting municipal operations
- Level of expenditures
- Internal debt and reserve policies
- Targets, ranges established on a reserve by reserve basis
- Economic conditions and projections

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend

Municipality	2009	2010	2011	2012	2013
Orillia	48%			-36%	-21%
Strathroy-Caradoc					4%
Brockville	39%	11%	9%	11%	12%
Pelham			26%	21%	15%
Orangeville		14%	14%		20%
Ottawa	21%	22%	21%	22%	23%
Belleville			22%	22%	23%
Sarnia	31%	29%	27%	29%	25%
Greenstone				27%	27%
St. Thomas	38%	25%	27%	25%	27%
Sault Ste. Marie	49%	28%	26%	27%	28%
North Bay	27%	28%	27%	28%	29%
Brant County				25%	30%
Barrie	72%	71%	53%	35%	31%
Tillsonburg		14%		31%	31%
Timmins	29%	27%	28%	32%	31%
Lambton Shores			26%	33%	32%
Newmarket	66%	67%	25%	27%	32%
Ingersoll			23%	29%	33%
Kitchener	25%	21%	26%	29%	34%
Penetanguishene		23%	33%	27%	37%
Meaford		4%	9%	19%	37%
Oshawa	31%	33%	30%	39%	38%
Quinte West	50%	49%	49%	41%	38%
Prince Edward County		30%	31%	32%	39%
Guelph	35%	52%	49%	42%	41%
Stratford	48%	53%	55%	51%	50%
Wilmot	108%	81%	34%	49%	51%
Huntsville	46%	51%	46%	45%	51%
Windsor	39%	43%	49%	47%	52%
Toronto	41%	38%	37%	44%	53%
Pickering	60%	61%	66%	61%	53%
Greater Sudbury	39%	41%	46%	56%	54%
Cambridge	61%	56%	59%	54%	54%
Georgina	53%	57%	60%	53%	54%

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Lakeshore					55%
St. Catharines	93%	93%	80%	78%	56%
Fort Erie	48%	41%	46%	46%	56%
Woolwich	87%	67%	69%	64%	57%
King	95%	58%	43%	49%	59%
Niagara-on-the-Lake	55%	47%	57%	58%	61%
London	49%	51%	53%	56%	61%
Hamilton	63%	64%	70%	68%	62%
Halton Hills	31%	50%	68%	78%	62%
Grey Highlands					63%
Cornwall				73%	64%
Peterborough	71%	64%	63%	67%	65%
Elliot Lake					65%
Collingwood					65%
Wainfleet	40%	47%	48%	54%	66%
Thunder Bay	55%	68%	74%	77%	67%
Brampton	100%	84%	78%	75%	68%
East Gwillimbury	76%	77%	65%	62%	69%
Central Elgin	48%	44%	53%	48%	70%
South Frontenac					71%
Niagara Falls	102%	65%	57%	65%	74%
Kingston	66%	69%	73%	74%	76%
Bracebridge		61%	62%	68%	77%
Waterloo	69%	57%	67%	73%	77%
Mississauga	145%	117%	94%	88%	79%
Burlington	72%	72%	74%	76%	79%
Caledon	87%	71%	76%	82%	79%
Middlesex Centre	83%	65%	45%	68%	79%
Welland	77%	76%	79%	74%	81%
Innisfil		46%	61%	66%	82%
The Blue Mountains		100%	93%	83%	83%
Kingsville		37%	37%	31%	83%
Central Huron				82%	84%
Vaughan	115%	117%	114%	106%	85%
Whitchurch-Stouffville	75%	60%	62%	61%	89%

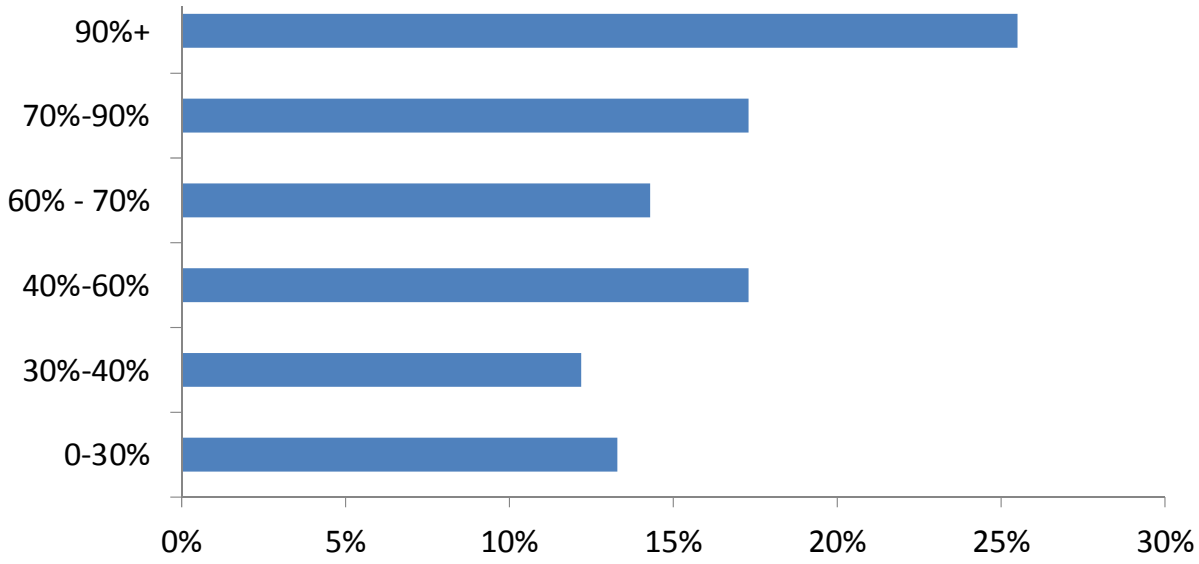
Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
North Perth					91%
Gravenhurst	88%	85%	93%	95%	91%
Scugog				89%	95%
Lincoln	90%	92%	95%	97%	101%
Owen Sound			113%	103%	102%
Oakville	64%	99%	94%	94%	104%
Kenora		94%	98%	107%	110%
Whitby	102%	93%	101%	108%	112%
Ajax	94%	83%	104%	107%	115%
Wellesley	116%	84%	99%	105%	115%
Brock				114%	118%
Milton	159%	149%	126%	122%	119%
Hanover			156%	129%	131%
Clarington	138%	132%	133%	160%	139%
Aurora	177%	161%	167%	128%	145%
Springwater			129%	124%	154%
West Lincoln	118%	93%	117%	134%	155%
Markham	121%	141%	153%	149%	156%
Saugeen Shores	143%			168%	159%
Thorold	224%	220%	200%	189%	182%
Port Hope					217%
Average	**75%**	**65%**	**66%**	**66%**	**70%**
Median	**66%**	**61%**	**59%**	**61%**	**64%**
Minimum	**21%**	**4%**	**9%**	**-36%**	**-21%**
Maximum	**224%**	**220%**	**200%**	**189%**	**217%**

Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Region Waterloo	36%	44%	48%	42%	40%
Region Niagara	51%	46%	45%	41%	42%
District of Muskoka	52%	57%	51%	63%	67%
Region Durham	93%	100%	106%	106%	113%
Region Peel	117%	115%	113%	111%	119%
Region Halton	110%	103%	120%	153%	155%
Region York	110%	124%	129%	136%	178%
Average	**81%**	**84%**	**87%**	**93%**	**102%**
Median	**93%**	**100%**	**106%**	**106%**	**113%**
Minimum	**36%**	**44%**	**45%**	**41%**	**40%**
Maximum	**117%**	**124%**	**129%**	**153%**	**178%**

Summary—Tax Discretionary Reserves as % of Taxation—Total Survey



The graph above summarizes the percentage of municipalities whose reserves as a percentage of taxation are within various ranges.

Tax Discretionary Reserves as a % of Own Source Revenues—Trend

Municipality	2010	2011	2012	2013
Orillia			-29%	-17%
Strathroy-Caradoc				3%
Brockville	9%	7%	9%	10%
Pelham		22%	18%	13%
Kitchener			12%	14%
Ottawa	15%	15%	16%	16%
Orangeville				16%
Belleville		19%	18%	19%
Greenstone			19%	19%
Sarnia	22%	19%	23%	20%
Sault Ste. Marie	20%	18%	20%	20%
St. Thomas	20%	21%	18%	21%
North Bay	21%	20%	21%	22%
Tillsonburg			21%	23%
Newmarket	47%	18%	19%	23%
Timmins	20%	21%	23%	23%
Lambton Shores		19%	24%	24%
Barrie	55%	42%	28%	25%
Brant County			19%	25%
Thunder Bay	30%	29%	31%	27%
Ingersoll		17%	24%	28%
Toronto	19%	18%	23%	28%
Oshawa	26%	23%	30%	29%
Guelph	38%	37%	32%	31%
Prince Edward County	23%	24%	26%	31%
Penetanguishene	19%	27%	23%	31%
Wilmot	52%	22%	32%	31%
Meaford	3%	7%	16%	31%
Quinte West	42%	42%	36%	34%
King	36%	28%	23%	34%
Stratford	33%	36%	34%	35%
Niagara-on-the-Lake	27%	33%	35%	38%
Huntsville	36%	31%	31%	38%
Windsor	29%	33%	34%	38%
Cambridge	37%	37%	37%	39%

Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

Municipality	2010	2011	2012	2013
Greater Sudbury	29%	33%	39%	39%
Woolwich	36%	37%	44%	40%
Pickering	43%	47%	47%	41%
St. Catharines	67%	58%	58%	42%
Peterborough	43%	42%	45%	43%
Elliot Lake				43%
Georgina	48%	50%	45%	44%
Cornwall	52%		49%	44%
Halton Hills	34%	45%	55%	45%
Grey Highlands				45%
London	38%	37%	41%	46%
Lakeshore				46%
Niagara Falls	46%	38%	39%	46%
East Gwillimbury	51%	45%	47%	46%
Hamilton	46%	50%	50%	46%
Fort Erie	31%	36%	35%	47%
Mississauga	67%	54%	51%	48%
Waterloo	35%	37%	48%	49%
Welland	56%	51%	52%	51%
Collingwood				52%
Wainfleet	37%	40%	45%	52%
Kingston	45%	48%	50%	52%
Burlington	48%	47%	51%	53%
Caledon	44%	52%	56%	54%
Innisfil	35%	44%	48%	55%
Brampton	63%	53%	51%	57%
Central Elgin	36%	45%	40%	57%
Vaughan	77%	76%	71%	59%
Middlesex Centre	50%	36%	51%	59%
North Perth				60%
Bracebridge	43%	45%	47%	61%
Central Huron			60%	61%
Milton	60%	62%	59%	61%
Whitchurch-Stouffville	35%	30%	41%	61%
South Frontenac				62%

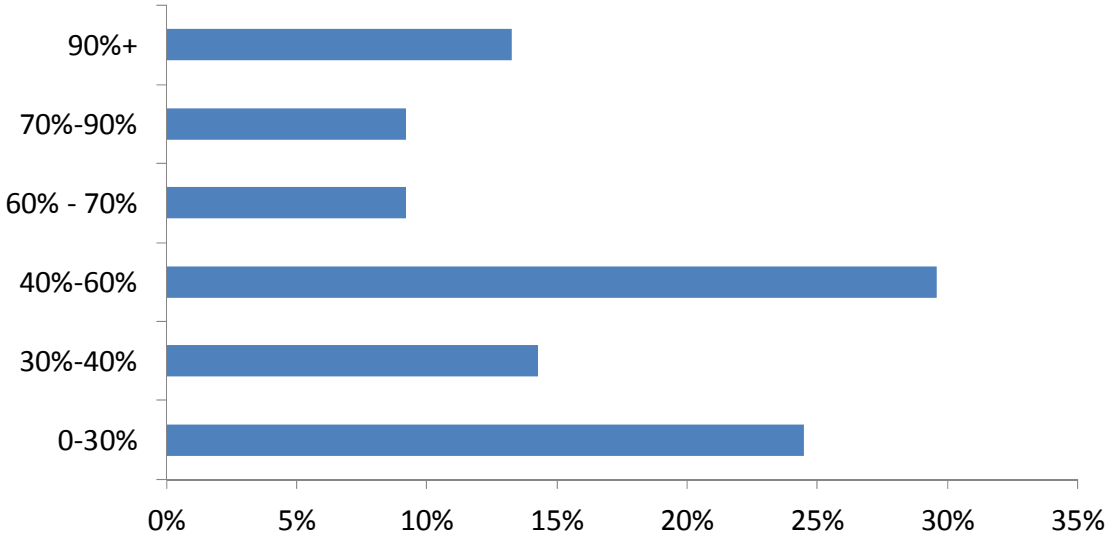
Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

Municipality	2010	2011	2012	2013
The Blue Mountains	78%	68%	64%	64%
Scugog			63%	67%
Kingsville	28%	28%	24%	68%
Oakville	48%	61%	65%	71%
Whitby	59%	70%	75%	72%
Gravenhurst	69%	69%	76%	73%
Lincoln	73%	75%	78%	74%
Hanover		89%	74%	76%
Owen Sound		82%	77%	77%
Ajax	52%	65%	64%	77%
Kenora	66%	70%	78%	81%
Wellesley	56%	64%	78%	82%
Markham	82%	89%	56%	90%
Brock			94%	95%
Saugeen Shores			103%	98%
Aurora	111%	101%	80%	99%
Clarington	93%	90%	110%	102%
West Lincoln	67%	82%	93%	113%
Springwater		97%	103%	123%
Thorold	172%	159%	152%	149%
Port Hope				169%
Average	**46%**	**46%**	**46%**	**50%**
Median	**43%**	**41%**	**44%**	**46%**
Minimum	**3%**	**7%**	**-29%**	**-17%**
Maximum	**172%**	**159%**	**152%**	**169%**

Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

Municipality	2010	2011	2012	2013
Region Waterloo	35%	37%	33%	32%
Region Niagara	33%	31%	29%	30%
District of Muskoka	48%	43%	53%	57%
Region Durham	87%	89%	92%	99%
Region Peel	85%	93%	92%	97%
Region Halton	81%	93%	114%	118%
Region York	100%	107%	111%	139%
Average	**67%**	**70%**	**75%**	**82%**
Median	**81%**	**89%**	**92%**	**97%**
Minimum	**33%**	**31%**	**29%**	**30%**
Maximum	**100%**	**107%**	**114%**	**139%**

Summary—Tax Discretionary Reserves as a % of Own Source Revenues—Total Survey



The graph above summarizes the percentage of municipalities whose reserves as a percentage of own source revenues are within various ranges.

Debt

The Ministry of Municipal Affairs and Housing regulates the level of debt that may be incurred by municipalities, such that no more than 25% of the total Own Source Revenue can be used to service debt and other long term obligations without receiving OMB approval. In addition to confirming that the debt is within the legislated limits, Government Finance Officers' Association (GFOA) recommends the following analysis be undertaken:

Measures of the tax and revenue base, such as:

- Projections of key, relevant economic variables
- Population trends
- Utilization trends for services underlying revenues

Evaluation of trends relating to the government's financial performance, such as:

- Revenues and expenditures
- Net revenues available after meeting operating requirements
- Reliability of revenues expected to pay debt service
- Unreserved fund balance levels

Debt service obligations such as:

- Existing debt service requirements
- Debt service as a percentage of expenditures, or tax or system revenues

Measures of debt burden on the community such as

- Debt interest cover ratio—This ratio indicates the extent to which a municipality's operating revenues are committed to interest expenses. Municipalities should manage this ratio within a range acceptable to it, having regard to long-term financial sustainability.
- Debt outstanding per capita
- Debt as a percentage of full or equalized assessed property value
- Financial Liabilities Ratio

Much focus is placed on debt outstanding, however, this number has little meaning without considering available financial assets and other liabilities. The net financial liabilities ratio is a broader measure of indebtedness than the level of borrowing as it includes all of the liabilities of the municipality and measures the extent to which the liabilities could be met from operating revenues.

Tax Debt Interest as a % of Own Source Revenue—Trend

Municipality	2009	2010	2011	2012	2013
Brampton	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitby	0.8%	0.5%	0.0%	0.0%	0.0%
Georgina	0.4%	0.2%	0.2%	0.1%	0.0%
South Frontenac					0.0%
East Gwillimbury	3.0%	1.9%	0.1%	0.0%	0.0%
Mississauga	0.0%	0.0%	0.0%	0.0%	0.1%
Grey Highlands					0.1%
Markham	0.0%	0.0%	0.0%	0.1%	0.2%
Central Elgin	0.2%	0.4%	0.3%	0.3%	0.2%
Scugog				0.8%	0.2%
Port Hope					0.3%
Greater Sudbury	0.5%	0.6%	0.5%	0.3%	0.3%
Wainfleet	0.2%	0.2%	0.3%	0.3%	0.3%
Lakeshore					0.4%
Cambridge			0.3%	0.4%	0.4%
Sault Ste. Marie	0.9%	0.8%	0.7%	0.6%	0.5%
Lincoln	0.7%	0.8%	0.6%	0.3%	0.5%
Thorold	0.6%	0.6%	0.5%	0.6%	0.5%
Saugeen Shores	0.1%	0.0%		0.6%	0.5%
The Blue Mountains	0.0%	0.1%	0.0%	0.4%	0.5%
Niagara-on-the-Lake	1.1%	1.0%	0.8%	0.7%	0.5%
Kingsville		1.0%	0.9%	0.6%	0.6%
Aurora	0.4%	1.1%	1.0%	0.6%	0.6%
Wellesley	1.0%	0.9%	0.8%	0.8%	0.6%
Brock				-0.1%	0.7%
Ajax	0.8%	1.0%	0.7%	0.6%	0.7%
Strathroy-Caradoc					0.7%
Sarnia	1.7%	2.4%	1.7%	1.5%	0.7%
Fort Erie	0.3%	0.7%	0.8%	0.7%	0.7%
Kenora				0.8%	0.7%
Barrie	0.7%	1.0%	0.8%	0.7%	0.8%
Belleville		0.0%	0.1%	0.2%	0.8%
Pickering	1.2%	1.0%	1.0%	1.1%	0.9%
Springwater			1.0%	1.1%	0.9%

Tax Debt Interest as a % of Own Source Revenue—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Orillia				0.2%	0.9%
Penetanguishene			1.1%	0.9%	0.9%
Thunder Bay	1.5%	1.3%	1.0%	1.0%	0.9%
Oakville	0.7%	0.6%	1.2%	1.1%	1.0%
Pelham	1.3%		1.3%	1.5%	1.0%
Quinte West	0.7%	0.6%	1.3%	0.9%	1.0%
Timmins	0.7%	0.7%	0.6%	1.1%	1.1%
Elliot Lake					1.1%
Windsor	1.6%	1.5%	1.5%	1.5%	1.1%
Ingersoll			1.7%	1.6%	1.2%
Cornwall				0.8%	1.2%
St. Thomas	1.8%	1.7%	1.6%	1.3%	1.2%
Vaughan	0.7%	1.1%	1.0%	1.1%	1.3%
Clarington	0.5%	0.8%	2.2%	1.7%	1.3%
Halton Hills	0.6%	0.6%	0.4%	0.8%	1.3%
Hamilton	1.9%	1.8%	1.7%	1.5%	1.3%
London	1.8%	1.8%	1.1%	1.4%	1.3%
Brant County				0.8%	1.3%
Burlington	1.3%	1.8%	1.6%	1.5%	1.4%
King	1.7%	2.1%	1.9%	1.3%	1.5%
Woolwich		1.4%	1.3%	1.5%	1.5%
Guelph	2.1%	1.8%	1.7%	1.7%	1.5%
Kitchener	1.1%	1.3%	1.3%	1.5%	1.5%
Milton	1.2%	1.6%	1.9%	1.6%	1.5%
Wilmot	2.0%	1.9%	1.8%	1.7%	1.5%
Owen Sound			2.0%	2.0%	1.6%
Prince Edward County		2.1%	1.8%	1.8%	1.7%
Meaford		2.2%	2.0%	1.9%	1.7%
North Bay	2.4%	2.2%	2.1%	2.0%	1.9%
Peterborough	2.1%	2.4%	2.3%	2.1%	1.9%
Hanover			2.3%	2.1%	1.9%
Caledon	2.8%	2.6%	2.6%	2.3%	1.9%
Bracebridge		2.5%	2.4%	2.0%	2.1%
Brockville	3.5%	3.1%	2.7%	2.4%	2.2%
St. Catharines	1.9%	2.1%	2.1%	2.2%	2.2%

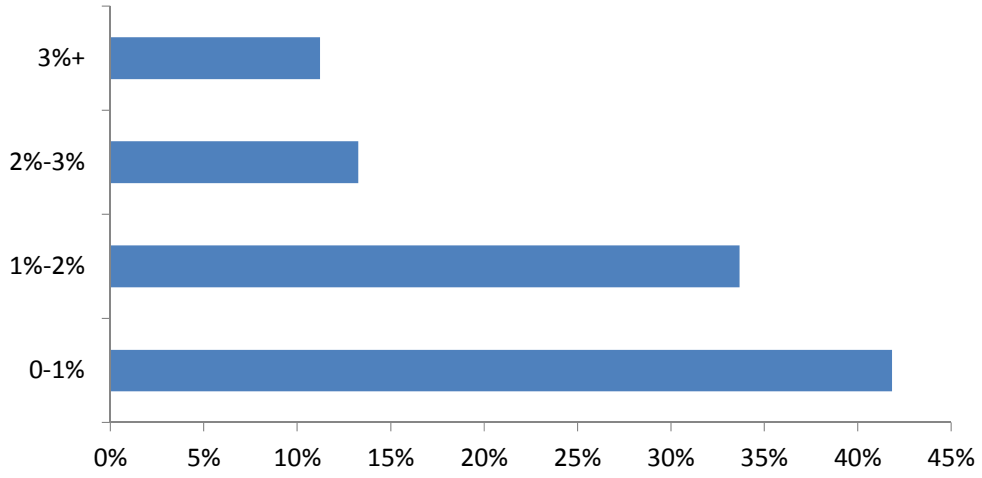
Tax Debt Interest as a % of Own Source Revenue—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Welland	3.0%	3.1%	2.7%	2.9%	2.2%
Oshawa	3.7%	3.6%	3.3%	3.0%	2.2%
Orangeville		1.0%	0.7%		2.3%
Kingston	1.7%	2.5%	2.2%	2.3%	2.3%
Stratford	2.7%	3.7%	2.1%	2.8%	2.4%
Lambton Shores			3.0%	2.7%	2.5%
Middlesex Centre	0.3%	0.3%	0.2%	0.8%	2.5%
Niagara Falls	1.7%	1.7%	2.9%	2.7%	2.6%
Newmarket	3.8%	3.5%	3.2%	2.8%	2.6%
Greenstone				2.6%	2.7%
Ottawa	2.8%	2.8%	2.7%	2.8%	3.0%
Central Huron				3.2%	3.2%
Collingwood					3.3%
Innisfil		5.1%	4.8%	4.3%	3.3%
Huntsville	2.2%	2.8%	3.8%	3.5%	3.4%
Tillsonburg		4.9%		4.0%	3.9%
Toronto	3.3%	3.8%	3.6%	3.9%	4.1%
Waterloo	5.6%	4.9%	4.4%	4.8%	4.2%
Whitchurch-Stouffville	0.1%	0.0%	2.4%	4.9%	4.3%
North Perth					4.7%
Gravenhurst	3.9%	5.3%	4.3%	7.0%	7.6%
Average	**1.4%**	**1.6%**	**1.5%**	**1.5%**	**1.5%**
Median	**1.2%**	**1.4%**	**1.3%**	**1.3%**	**1.2%**
Minimum	**0.0%**	**0.0%**	**0.0%**	**-0.1%**	**0.0%**
Maximum	**5.6%**	**5.3%**	**4.8%**	**7.0%**	**7.6%**

Tax Debt Interest as a % of Own Source Revenue—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
District of Muskoka	1.2%	1.1%	1.0%	0.6%	0.6%
Region Halton	0.5%	0.4%	0.3%	0.8%	0.7%
Region Durham	1.0%	0.9%	0.8%	0.8%	0.9%
Region Peel	1.8%	1.6%	1.7%	1.5%	1.4%
Region Niagara	2.1%	2.1%	2.1%	1.8%	1.6%
Region York	2.0%	1.9%	1.7%	0.0%	1.7%
Region Waterloo	2.1%	2.1%	2.2%	1.9%	1.8%
Average	**1.5%**	**1.4%**	**1.4%**	**1.1%**	**1.2%**
Median	**1.8%**	**1.6%**	**1.7%**	**0.8%**	**1.4%**
Minimum	**0.5%**	**0.4%**	**0.3%**	**0.0%**	**0.6%**
Maximum	**2.1%**	**2.1%**	**2.2%**	**1.9%**	**1.8%**

Summary—Tax Debt Interest as a % of Own Source Revenue—Total Survey



A summary of the total debt interest ratio is shown above, representing all municipalities in the survey. As shown above:

- 42% of the municipalities surveyed have a tax debt interest ratio between 0-1%
- 34% of the municipalities surveyed have a tax debt interest ratio between 1-2%
- 13% of the municipalities surveyed have a tax debt interest ratio between 2-3%
- 11% of the municipalities surveyed have a tax debt interest ratio of 3% or greater

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2013 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2009	2010	2011	2012	2013
Orillia				(1.4)	(3.3)
Brampton	0.0	0.0	0.0	0.0	0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
Whitby	0.3	0.2	0.0	0.0	0.0
East Gwillimbury	0.0	0.0	0.0	0.0	0.0
Wilmot	0.7	0.8	0.4	0.2	0.0
South Frontenac					0.0
Scugog				0.1	0.0
Markham	0.0	0.1	0.1	0.1	0.0
Thorold	0.1	0.1	0.1	0.1	0.1
Wainfleet	0.0	0.2	0.2	0.1	0.1
Aurora	0.3	0.2	0.2	0.2	0.1
Wellesley	0.3	0.3	0.2	0.2	0.1
Elliot Lake					0.1
Mississauga	0.0	0.0	0.0	0.0	0.2
Lincoln	0.1	0.1	0.1	0.1	0.2
Brock				0.2	0.2
The Blue Mountains		0.2	0.1	0.2	0.2
Greater Sudbury	0.5	0.4	0.4	0.3	0.2
Grey Highlands					0.3
Cambridge	0.0	0.2	0.4	0.3	0.3
Clarington	0.6	0.5	0.4	0.3	0.3
Ajax	0.4	0.4	0.2	0.2	0.3
Kenora			0.4	0.3	0.3
Springwater			0.4	0.3	0.3
Oakville	0.4	0.3	0.5	0.4	0.3
Vaughan	0.3	0.3	0.3	0.4	0.3
Niagara-on-the-Lake	0.9	0.9	0.6	0.5	0.4
Hanover			0.4	0.4	0.4
Sault Ste. Marie	0.5	0.7	0.7	0.5	0.4
Woolwich	0.5	0.6	0.6	0.6	0.5
Caledon	0.7	1.0	0.8	0.6	0.5
Cornwall				0.4	0.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Georgina	0.9	0.7	0.6	0.7	0.6
Hamilton	0.8	0.7	0.5	0.6	0.6
Pickering	0.6	0.6	0.6	0.5	0.6
Guelph	1.1	0.7	0.8	0.7	0.6
Windsor	1.2	1.1	1.0	0.8	0.6
Burlington	0.9	0.8	0.8	0.7	0.7
Bracebridge		1.1	1.0	0.8	0.7
Milton	0.6	0.7	0.8	0.6	0.7
Saugeen Shores	1.2			0.8	0.7
Fort Erie	0.8	0.9	0.8	0.8	0.8
Owen Sound			0.8	0.9	0.8
Peterborough	0.6	0.9	0.8	0.8	0.8
Strathroy-Caradoc					0.8
St. Thomas	0.8	0.9	0.8	0.9	0.8
Timmins	0.6	0.6	0.6	0.9	0.9
Kingsville		1.2	1.4	1.3	0.9
London	1.0	1.0	1.1	1.0	0.9
Innisfil		2.3	1.9	1.3	0.9
Newmarket	2.1	1.9	1.5	1.2	1.0
Central Huron				1.2	1.0
Port Hope					1.1
Collingwood					1.1
Sarnia	2.7	2.4	2.2	1.3	1.2
Penetanguishene			0.7	0.9	1.2
King	1.7	2.8	4.9	1.4	1.2
Halton Hills	0.7	0.3	0.5	1.0	1.2
Niagara Falls	0.5	1.0	1.7	1.4	1.2
Kingston	1.2	1.2	1.1	1.1	1.3
St. Catharines	0.7	0.8	0.9	1.0	1.3
Waterloo	1.9	2.4	1.7	1.4	1.3
Pelham	0.9		1.4	1.4	1.3
Central Elgin	1.7	2.5	2.0	2.1	1.3
Brant County				1.2	1.3
Lakeshore					1.4
Ingersoll			2.7	1.5	1.5

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Thunder Bay	2.0	1.6	1.4	1.3	1.5
Meaford		12.3	5.4	3.4	1.6
Whitchurch-Stouffville	1.3	2.3	2.6	2.2	1.6
Quinte West	0.7	1.0	1.1	1.3	1.7
Toronto	2.3	2.6	2.8	2.3	1.9
Huntsville	1.3	2.6	2.6	2.4	1.9
Belleville			0.9	0.9	2.0
Welland	1.4	1.5	1.5	2.2	2.0
Oshawa	2.8	2.5	2.6	1.8	2.0
Lambton Shores			4.2	2.6	2.1
Brockville	2.4	7.7	8.1	2.8	2.2
Gravenhurst	1.6	1.4	2.3	2.6	2.4
Kitchener	3.0	3.8	3.3	3.0	2.5
Middlesex Centre	0.3	0.3	1.8	3.6	2.6
North Bay	2.9	2.7	2.9	2.7	2.8
Tillsonburg				3.7	3.0
Prince Edward County		2.2	1.5	3.0	3.1
North Perth					3.2
Stratford	4.5	3.5	4.1	3.8	3.3
Orangeville		5.8	5.1		3.6
Barrie	0.4	0.9	1.7	3.3	4.2
Ottawa	3.4	3.2	4.1	5.3	5.8
Greenstone				5.4	5.8
Average	**1.0**	**1.4**	**1.4**	**1.2**	**1.1**
Median	**0.7**	**0.9**	**0.8**	**0.9**	**0.8**
Region Durham	0.3	0.2	0.2	0.3	0.3
Region Halton	0.4	0.4	0.5	0.5	0.4
Region Niagara	0.7	1.1	1.1	0.9	0.8
Region Peel	0.3	0.5	0.8	1.0	1.0
District of Muskoka	2.1	1.8	2.0	1.4	1.2
Region York	1.6	1.6	1.9	2.0	1.7
Region Waterloo	0.9	0.9	1.0	1.3	2.0
Average	**0.9**	**0.9**	**1.1**	**1.1**	**1.1**
Median	**0.7**	**0.9**	**1.0**	**1.0**	**1.0**

Debt Outstanding per $100,000 of Unweighted Assessment—Trend

Municipality	2009	2010	2011	2012	2013
Brampton	$ -	$ -	$ -	$ -	$ -
West Lincoln	$ -	$ -	$ -	$ -	$ -
Whitby	$ 163	$ 76		$ -	$ -
East Gwillimbury	$ 6	$ 1	$ 2	$ 2	$ 1
Wilmot	$ 201	$ 177	$ 40	$ 27	$ 2
Scugog				$ 29	$ 12
Grey Highlands					$ 13
South Frontenac					$ 13
Markham	$ -	$ 26	$ 23	$ 21	$ 18
Wellesley	$ 89	$ 73	$ 63	$ 50	$ 38
Mississauga	$ -	$ -	$ -	$ -	$ 42
Wainfleet	$ -	$ 36	$ 42	$ 36	$ 42
Aurora		$ 130	$ 105		$ 60
Brock				$ 105	$ 95
Niagara-on-the-Lake	$ 161	$ 180	$ 144	$ 133	$ 103
Thorold	$ 103	$ 94	$ 130	$ 119	$ 108
Cambridge	$ -	$ 90	$ 149	$ 129	$ 111
Lincoln	$ 77	$ 49	$ 55	$ 73	$ 112
Vaughan	$ 124	$ 104	$ 115	$ 129	$ 113
Woolwich	$ 159	$ 142	$ 140	$ 137	$ 125
Ajax	$ 165	$ 144	$ 103	$ 91	$ 135
Oakville	$ 92	$ 117	$ 189	$ 157	$ 135
Caledon	$ 194	$ 217	$ 193	$ 170	$ 144
Pickering	$ 161	$ 147	$ 162	$ 143	$ 144
The Blue Mountains		$ 133	$ 104	$ 193	$ 160
Clarington	$ 397	$ 342	$ 264	$ 231	$ 190
Elliot Lake					$ 197
Bracebridge		$ 262	$ 239	$ 224	$ 206
Springwater			$ 252	$ 180	$ 207
Milton	$ 236	$ 256	$ 252	$ 215	$ 212
Burlington	$ 291	$ 263	$ 242	$ 232	$ 219
Sault Ste. Marie	$ 498	$ 407	$ 345	$ 284	$ 227
Pelham	$ 251		$ 254	$ 248	$ 234
Georgina	$ 351	$ 309	$ 270	$ 261	$ 238

Debt Outstanding per $100,000 of Unweighted Assessment—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Greater Sudbury	$ 399	$ 325	$ 346	$ 309	$ 245
Halton Hills	$ 84	$ 61	$ 123	$ 298	$ 279
Huntsville	$ 189	$ 419	$ 364	$ 340	$ 312
King	$ 572	$ 524	$ 521	$ 432	$ 345
Fort Erie	$ 267	$ 307	$ 300	$ 341	$ 347
Newmarket	$ 545	$ 494	$ 464	$ 414	$ 362
Sarnia	$ 958	$ 761	$ 632	$ 534	$ 420
Whitchurch-Stouffville	$ 294	$ 444	$ 511	$ 448	$ 427
Waterloo	$ 633	$ 655	$ 553	$ 470	$ 445
Central Huron				$ 559	$ 456
Strathroy-Caradoc					$ 475
Kitchener	$ 398	$ 417	$ 473	$ 504	$ 481
Orillia				$ 608	$ 533
Ingersoll			$ 513	$ 446	$ 547
Penetanguishene			$ 336	$ 288	$ 555
Kenora			$ 703	$ 629	$ 555
Timmins	$ 411	$ 368	$ 341	$ 617	$ 555
Oshawa	$ 726	$ 655	$ 589	$ 542	$ 570
Innisfil		$ 875	$ 757	$ 685	$ 577
Hanover			$ 771	$ 671	$ 594
St. Catharines	$ 496	$ 529	$ 542	$ 594	$ 595
Meaford		$ 695	$ 628	$ 682	$ 598
Lakeshore					$ 602
Orangeville		$ 686	$ 598		$ 625
Saugeen Shores	$ 979			$ 704	$ 625
Guelph	$ 781	$ 728	$ 864	$ 755	$ 659
Kingsville		$ 624	$ 651	$ 591	$ 659
Hamilton	$ 886	$ 819	$ 687	$ 780	$ 677
Central Elgin		$ 958	$ 869	$ 799	$ 711
St. Thomas	$ 889	$ 782	$ 682	$ 733	$ 727
Windsor	$ 1,017	$ 1,003	$ 925	$ 781	$ 735
Lambton Shores			$ 1,117	$ 865	$ 740
Niagara Falls	$ 360	$ 520	$ 861	$ 798	$ 750
Gravenhurst	$ 418	$ 367	$ 643	$ 807	$ 758

Debt Outstanding per 100,000 of Unweighted Assessment—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Brant County				$ 571	$ 782
Cornwall				$ 777	$ 802
Tillsonburg				$ 993	$ 819
Middlesex Centre	$ 118	$ 81	$ 312	$ 985	$ 921
Toronto	$ 977	$ 928	$ 949	$ 981	$ 935
Quinte West	$ 430	$ 582	$ 633	$ 740	$ 936
Brockville		$ 1,319	$ 1,123	$ 1,147	$ 978
London	$ 1,067	$ 1,038	$ 1,181	$ 1,111	$ 1,052
Collingwood					$ 1,077
North Perth					$ 1,078
Owen Sound			$ 1,122	$ 1,259	$ 1,100
Prince Edward County		$ 554	$ 430	$ 1,015	$ 1,110
Belleville			$ 385	$ 387	$ 1,139
Peterborough	$ 829	$ 1,270	$ 1,097	$ 1,239	$ 1,199
Welland	$ 933	$ 928	$ 913	$ 1,315	$ 1,287
North Bay	$ 1,446	$ 1,363	$ 1,358	$ 1,331	$ 1,364
Ottawa	$ 940	$ 1,119	$ 1,277	$ 1,470	$ 1,528
Barrie	$ 349	$ 766	$ 1,208	$ 1,576	$ 1,807
Kingston	$ 1,816	$ 1,797	$ 1,618	$ 1,699	$ 1,914
Port Hope					$ 1,985
Thunder Bay	$ 2,754	$ 2,506	$ 2,428	$ 2,377	$ 2,109
Stratford	$ 2,657	$ 2,399	$ 2,852	$ 2,597	$ 2,300
Greenstone				$ 3,331	$ 3,515
Average	**$ 481**	**$ 511**	**$ 529**	**$ 577**	**$ 593**
Median	**$ 294**	**$ 368**	**$ 385**	**$ 446**	**$ 481**
Region Durham	$ 277	$ 279		$ 288	$ 291
Region Halton	$ 243	$ 218	$ 299	$ 363	$ 319
District of Muskoka	$ 529	$ 472	$ 490	$ 407	$ 377
Region Niagara	$ 417	$ 706	$ 601	$ 537	$ 488
Region Waterloo	$ 514	$ 593	$ 630	$ 469	$ 698
Region Peel	$ 219	$ 376	$ 607	$ 709	$ 782
Region York	$ 883	$ 902	$ 1,099	$ 1,176	$ 1,261
Average	**$ 440**	**$ 507**	**$ 621**	**$ 564**	**$ 602**
Median	**$ 417**	**$ 472**	**$ 604**	**$ 469**	**$ 488**

Net Financial Liabilities Ratio—Trend

Net Financial Liabilities Ratio is total liabilities minus assets as a percentage of own source revenues. This ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. A ratio greater than zero indicates that total liabilities exceed total assets. There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio it has and it has been determined based on future needs and long term financial sustainability. Net financial liabilities is a broader and more appropriate measure of indebtedness than debenture debt as it includes all of a municipality's financial assets and obligations compared with own source revenues. An increase in this ratio could mean that a municipality is incurring higher net operating costs.

Municipality	2009	2010	2011	2012	2013
Wellesley	-203%	-175%	-168%	-194%	-192%
West Lincoln	-167%	-144%	-158%	-178%	-185%
Bracebridge	-100%	-96%	-104%	-107%	-149%
Lincoln	-139%	-182%	-180%	-182%	-149%
Woolwich	-106%	-106%	-117%	-145%	-146%
Wilmot	-158%	-118%	-129%	-142%	-144%
Markham	-117%	-142%	-135%	-101%	-142%
Oakville	-97%	-95%	-132%	-131%	-137%
Brampton	-93%	-124%	-103%	-106%	-122%
Pickering	-121%	-125%	-124%	-128%	-121%
Ajax	-72%	-109%	-115%	-103%	-121%
Whitby	-85%	-104%	-123%	-124%	-118%
Niagara-on-the-Lake	-94%	-88%	-99%	-97%	-104%
Aurora	-83%	-97%	-84%	-86%	-94%
Milton	-85%	-101%	-107%	-95%	-94%
Vaughan	-58%	-75%	-78%	-96%	-90%
Clarington	-55%	-58%	-64%	-89%	-89%
Waterloo	-52%	-53%	-62%	-75%	-87%
Burlington	-85%	-93%	-87%	-93%	-83%
Halton Hills	-93%	-122%	-108%	-92%	-83%
The Blue Mountains		-61%	-59%	-71%	-79%
Scugog				-64%	-79%
Kenora		-61%	-62%	-72%	-75%
Brock				-73%	-73%
Mississauga	-115%	-111%	-91%	-83%	-71%
Niagara Falls	-76%	-46%	-52%	-60%	-67%

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Newmarket	-44%	-43%	-49%	-55%	-63%
Thorold	-128%	-90%	-86%	-73%	-63%
Cambridge	-60%	-51%	-54%	-58%	-62%
Hanover			-50%	-36%	-54%
Peterborough	-51%	-53%	-52%	-54%	-53%
Kitchener	-45%	-45%	-47%	-49%	-52%
Springwater	0%	0%	-42%	-48%	-50%
Greater Sudbury	-32%	-37%	-42%	-51%	-49%
Caledon	-37%	-27%	-37%	-44%	-49%
South Frontenac					-49%
St. Thomas	-44%	-43%	-41%	-41%	-45%
Fort Erie	-27%	-21%	-26%	-23%	-39%
Orillia				-30%	-38%
Wainfleet	1%	-21%	-21%	-22%	-35%
East Gwillimbury	-54%	-53%	-42%	-44%	-31%
Sault Ste. Marie	-39%	-26%	-28%	-27%	-30%
Innisfil		-3%	-8%	-16%	-26%
Grey Highlands					-24%
Windsor	17%	-13%	-16%	-21%	-23%
Saugeen Shores				-19%	-22%
Belleville			-25%	-21%	-18%
St. Catharines	-60%	-47%	-24%	-35%	-17%
Hamilton	17%	-13%	-17%	-16%	-14%
London	5%	4%	1%	-5%	-14%
Elliot Lake					-14%
Cornwall				-31%	-14%
Georgina	12%	8%	-1%	-6%	-14%
Sarnia	19%	9%	0%	-11%	-11%
Guelph	-6%	-10%	-14%	-16%	-10%
Ingersoll			-29%	1%	-4%
Welland	-32%	-27%	-24%		-2%
North Bay	-6%	-8%	-10%	-11%	-2%
Huntsville	-21%	24%	22%	15%	1%
Tillsonburg				19%	2%
Kingsville	-9%	17%	16%	1%	3%
Penetanguishene		-5%	-5%	1%	7%
Strathroy-Caradoc					12%
Pelham			19%	10%	15%

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2009	2010	2011	2012	2013
Collingwood					16%
Timmins	22%	26%	30%	22%	21%
Thunder Bay	13%	29%	23%	20%	24%
Orangeville	47%	43%	35%		24%
Quinte West	-6%	0%	7%	18%	29%
Brant County				28%	30%
Central Huron				26%	31%
Meaford		99%	76%	53%	33%
Whitchurch-Stouffville	1%	62%	48%	47%	36%
Kingston	31%	30%	34%	31%	39%
Owen Sound			51%	58%	41%
Oshawa	65%	70%	66%	56%	42%
King	95%	109%	94%	30%	42%
Central Elgin	37%	33%	31%	33%	45%
Lakeshore					47%
Port Hope					52%
Lambton Shores			88%	66%	52%
Ottawa	41%	48%	48%	50%	56%
Toronto	49%	55%	54%	51%	56%
Brockville	49%	61%	74%	68%	58%
Stratford	83%	81%	81%	79%	64%
Middlesex Centre	-16%	86%	135%	98%	73%
Prince Edward County	54%	101%	97%	87%	74%
Barrie	49%	72%	83%	82%	78%
North Perth					88%
Greenstone				94%	96%
Gravenhurst	43%	105%	118%	121%	109%
Average	**-38%**	**-30%**	**-27%**	**-25%**	**-27%**
Median	**-32%**	**-27%**	**-25%**	**-23%**	**-22%**
Region Halton	-98%	-111%	-117%	-112%	-125%
Region Durham	-58%	-68%	-76%	-86%	-85%
Region Niagara	-1%	4%	-3%	3%	0%
Region Peel	-46%	-19%	-6%	1%	4%
District of Muskoka	61%	53%	51%	30%	17%
Region Waterloo	27%	28%	29%	43%	62%
Region York	60%	77%	86%	83%	102%
Average	**-8%**	**-5%**	**-5%**	**-5%**	**-4%**
Median	**-1%**	**4%**	**-3%**	**3%**	**4%**

Taxes Receivable on as a % of Tax Levied—Trend By Location

The following charts reflect the total uncollected property taxes as a percentage of total tax levy. Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If uncollected property taxes are rising, further investigation is needed to try to identify the causes (why is it happening?), assess the significance and devise action strategies (what can be done?)

Municipality	2009	2010	2011	2012	2013
Mississauga	4.7%	5.0%	3.7%	3.3%	2.6%
Oshawa	4.6%	3.4%	2.9%	2.7%	2.6%
Burlington	3.8%	3.6%	3.9%	3.6%	3.1%
Milton	8.5%	6.0%	7.9%	4.6%	3.7%
Oakville	6.1%	5.4%	4.8%	4.5%	3.8%
Newmarket	5.5%	4.7%	4.3%	4.0%	4.0%
Toronto	5.7%	5.4%	4.3%	3.9%	4.1%
Whitby	6.7%	7.4%	5.5%	5.3%	4.8%
Markham	8.8%	7.7%	5.8%	7.1%	5.4%
Ajax	5.9%	6.0%	5.8%	5.6%	5.4%
Clarington	9.2%	9.2%	7.9%	7.6%	5.4%
Brampton	7.1%	6.5%	7.2%	6.1%	6.0%
Halton Hills	6.7%	7.1%	6.5%	5.6%	6.0%
Aurora	7.6%	6.9%	6.6%	6.9%	6.6%
Whitchurch-Stouffville	7.5%	7.7%	9.5%	8.1%	7.4%
Vaughan	8.2%	7.5%	6.3%	5.2%	7.5%
Georgina	9.1%	7.3%	9.7%	8.0%	7.6%
Caledon	10.8%	11.0%	10.8%	8.8%	7.9%
Pickering	9.4%	9.2%	9.6%	9.3%	8.4%
East Gwillimbury	10.8%	10.0%		9.1%	9.1%
Scugog				10.0%	10.4%
Brock				13.8%	12.3%
King	11.8%	11.4%	12.7%	13.3%	14.3%
GTA Average	**7.5%**	**7.1%**	**6.8%**	**6.8%**	**6.4%**
GTA Median	**7.5%**	**7.1%**	**6.4%**	**6.1%**	**6.0%**

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

Municipality	2009	2010	2011	2012	2013
Belleville			5.0%	4.0%	2.7%
Ottawa	4.1%	3.4%	3.7%	3.1%	3.5%
Peterborough	2.0%	3.5%	3.0%	3.2%	3.6%
Kingston	5.1%	5.5%	4.7%	4.0%	3.6%
Cornwall				3.8%	4.0%
Brockville	4.8%	7.0%	7.5%	7.0%	4.9%
Quinte West	7.6%	5.8%	7.1%	7.1%	7.6%
South Frontenac					10.9%
Prince Edward County	11.2%	9.3%	10.6%	10.1%	11.7%
Port Hope					13.2%
Eastern Average	**5.8%**	**5.8%**	**5.9%**	**5.3%**	**6.6%**
Eastern Median	**5.0%**	**5.7%**	**5.0%**	**4.0%**	**4.4%**
St. Catharines	5.7%	6.0%	5.8%	5.8%	6.1%
Niagara-on-the-Lake	10.1%	8.7%	8.2%	6.9%	7.1%
Pelham	7.0%		8.4%	8.6%	8.1%
Hamilton	8.2%	8.2%	8.5%	8.5%	8.5%
Thorold	7.7%	6.9%	8.1%	7.0%	8.5%
Niagara Falls	10.3%	10.8%	9.9%	8.5%	8.7%
Lincoln	10.0%	7.6%	8.6%	8.4%	9.2%
Fort Erie	8.8%	9.8%	10.4%	11.3%	10.9%
Wainfleet	10.9%	12.5%	11.6%	10.6%	11.8%
Welland	9.3%	9.2%	9.1%	9.9%	12.5%
West Lincoln	10.8%	15.1%	14.5%	15.3%	14.1%
Niagara/Hamilton Average	**9.0%**	**9.5%**	**9.4%**	**9.2%**	**9.6%**
Niagara/Hamilton Median	**9.3%**	**9.0%**	**8.6%**	**8.5%**	**8.7%**

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

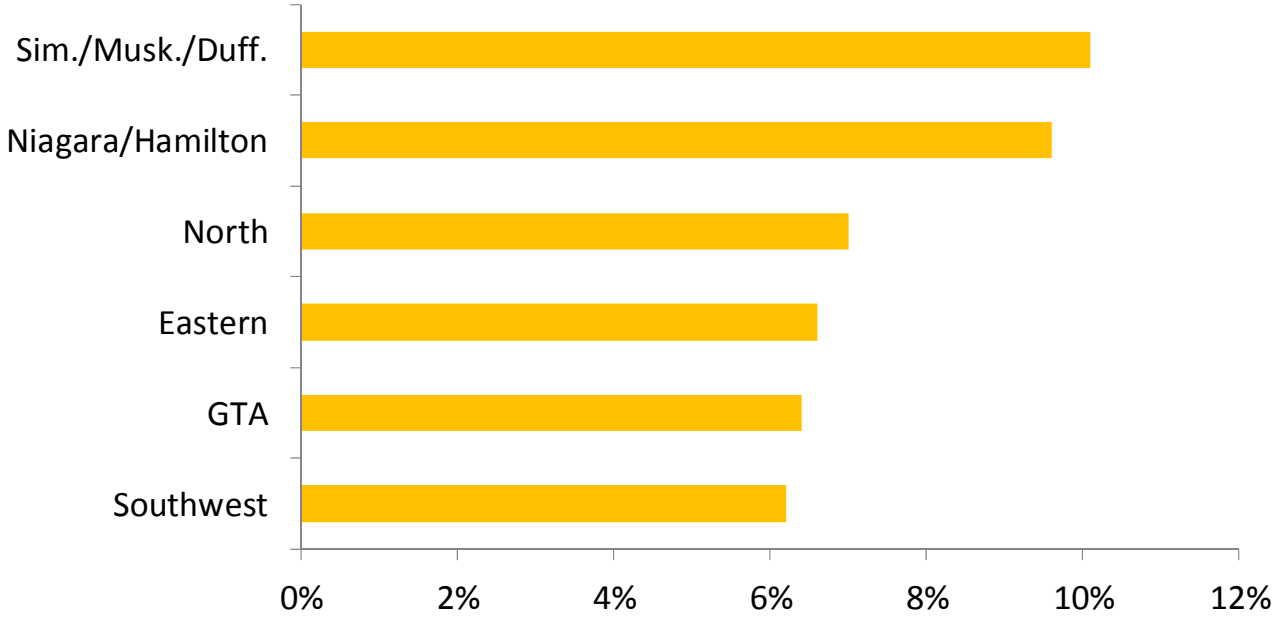
Municipality	2009	2010	2011	2012	2013
Kenora		2.7%	1.9%	2.4%	1.9%
Greater Sudbury	4.1%	4.3%	2.5%	2.7%	2.8%
Elliot Lake					3.4%
North Bay	3.1%	4.6%	4.8%	4.1%	4.2%
Thunder Bay	7.8%	5.0%	4.0%	3.5%	6.3%
Timmins	11.1%	9.9%	10.5%	8.7%	6.6%
Sault Ste. Marie	7.8%	6.3%	4.1%	7.1%	12.8%
Greenstone				19.7%	18.2%
North Average	**6.8%**	**5.5%**	**4.6%**	**6.9%**	**7.0%**
North Median	**7.8%**	**4.8%**	**4.1%**	**4.1%**	**5.3%**

Municipality	2009	2010	2011	2012	2013
Orangeville	5.5%	5.6%	5.6%		5.2%
Barrie	8.3%	8.2%	7.0%	6.4%	6.0%
Collingwood					7.9%
Penetanguishene		7.3%	8.5%	9.1%	8.7%
Innisfil		8.8%		10.1%	9.0%
Orillia	11.0%			12.2%	10.9%
Springwater			11.2%	11.6%	12.5%
Bracebridge	13.6%	10.8%	13.5%	12.9%	13.0%
Gravenhurst	4.0%	7.1%	6.4%	10.1%	13.7%
Huntsville	10.0%	12.8%	8.8%	8.0%	14.1%
Simcoe/Musk./Duff. Average	**8.7%**	**8.7%**	**8.7%**	**10.0%**	**10.1%**
Simcoe/Musk./Duff. Median	**9.2%**	**8.2%**	**8.5%**	**10.1%**	**10.0%**

Taxes Receivable as a % of Tax Levied—Trend By Location (cont'd)

Municipality	2009	2010	2011	2012	2013
Guelph	3.5%	3.3%	3.4%	2.2%	1.6%
London	3.1%	2.7%	2.3%	1.9%	1.6%
North Perth					2.5%
St. Thomas			3.3%	2.3%	2.7%
Hanover			3.1%	2.8%	3.0%
Tillsonburg		5.5%		4.7%	3.9%
Wellesley	4.1%	3.8%	3.8%	4.0%	3.9%
Wilmot	4.9%	5.4%	5.4%	5.0%	4.1%
Owen Sound			3.6%	4.9%	4.7%
Saugeen Shores				5.3%	4.8%
Sarnia	6.2%	6.8%	6.4%	7.2%	5.0%
Stratford	4.9%	5.8%	5.4%	5.3%	5.1%
Middlesex Centre	6.2%	5.9%	6.5%	5.6%	5.3%
Woolwich	4.5%	3.8%	3.9%	4.1%	5.4%
Kingsville	7.7%	6.7%	6.2%	5.5%	5.5%
Kitchener	6.0%	6.2%	6.6%	6.3%	5.7%
Ingersoll			5.5%	6.0%	6.0%
Meaford			6.1%	6.8%	6.2%
Lakeshore					6.2%
Waterloo	4.7%	5.0%	6.0%	3.8%	6.7%
Brant County				6.9%	7.0%
Central Elgin	7.5%	8.9%	9.1%	9.3%	7.8%
Central Huron				7.6%	8.2%
Strathroy-Caradoc					8.3%
Lambton Shores			8.6%	8.3%	8.5%
Cambridge	6.6%	7.1%	8.5%	9.1%	9.0%
Windsor	10.7%	11.3%	10.8%	10.0%	9.8%
Grey Highlands					14.2%
The Blue Mountains	15.2%	12.3%	12.0%	13.7%	16.1%
Southwest Average	**6.4%**	**6.3%**	**6.0%**	**6.0%**	**6.2%**
Southwest Median	**6.1%**	**5.9%**	**6.0%**	**5.6%**	**5.5%**

Summary—Taxes Receivable as a % of Tax Levied—By Location



Revenue and Expenditure Analysis & MPMPs

Revenue and Expenditure Analysis

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population (2013 population figures were used). Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. This section also includes, where appropriate, calculations of the revenue recovery for various services. Staffing levels have also been included in select schedules. Note: The Water and Wastewater has been moved to the Water/WW section of the report. The Municipal Performance Measurement Program (MPMP) is an initiative designed to provide taxpayers with useful information on service delivery and municipalities with tools to improve those services over time. This section of the report also includes MPMPs.

The following information has been included in this section of the report:

- ***Net Municipal Levy (2014 Levy Bylaw)***
  - ***Per Capita and sorted by Location***
  - ***Upper Tier, Lower Tier and Single Tier Splits***
  - ***Per $100,000 of Assessment and sorted by Location***
- ***General Government***
- ***Protection Services (FIRs, MPMPs)***
  - ***Fire, Police***
  - ***Court Security and Prisoner Transportation***
  - ***Conservation Authority***
  - ***Protective Inspection and Control***
  - ***POA***
- ***Transportation Services (FIRs, MPMPs)***
  - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
  - ***Transit, Parking***
  - ***Streetlights***

- *Environmental Services (FIRs, MPMPs)*
  - *Storm Sewer*
  - *Waste Collection*
  - *Waste Disposal*
  - *Waste Diversion*
  - *Waste Diversion Integrated*
- *Health Services (FIRs, MPMPs)*
  - *Public Health Services, Ambulance Services*
  - *Cemeteries*
  - *Emergency Measures*
- *Social and Family Services (FIRs, MPMPs)*
  - *General Assistance, Assistance to Aged*
  - *Child Care*
- *Social Housing (FIRs, MPMPs)*
  - *Public Housing, Non-Profit Co-op Housing*
  - *Rent Supplement, Other*
- *Recreation and Culture (FIRs, MPMPs)*
  - *Parks, Recreation Programs*
  - *Recreation Facilities, Golf Courses, Marina, Ski Hills*
  - *Recreation Facilities Other*
  - *Recreation Programs, Recreation Facilities Combined*
  - *Libraries*
  - *Museums*
  - *Cultural Services*
- *Planning and Development Services (FIRs, MPMPs)*
  - *Planning*
  - *Commercial and Industrial*
  - *Building MPMPs*

Analysis of Net Municipal Levy Per Capita

In order to better understand the relative tax position for a municipality, another measure that has been included in the study is a comparison of net municipal levies on a per capita basis. This measure indicates the total net municipal levy needed to provide services to the municipality. This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/non-residential assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences
- User fee policies
- Age of infrastructure
- What is being collected from rates as opposed to property taxes

As such, this analysis is not an "apples to apples" comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2014 municipal levy by-laws and the 2014 estimated populations.

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures may indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. Examining levy per capita shows changes in levies relative to changes in population size. As population increases, it might be expected that revenues and the need for services would increase proportionately, and, therefore, that the level of per capita revenues would remain at least constant in real terms. However, this is not always the case as the cost of providing services is not directly related to population. If per capita revenues are decreasing, the municipality may be unable to maintain existing service levels unless it finds new revenue sources or ways to reduce costs.

Net Municipal Levy Per Capita

- Net levy on a per capita basis ranged across the municipalities from $893 to $4,051 (with an average of $1,397 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- 13 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 78% of the municipalities with low ranking for levy per capita had a population of 100,000 or less.
- A detailed review of the service envelopes, revenues and socio-demographics of the municipality is required to understand the factors causing differences in levies per capita. Some of the driving factors may include social service costs, significant differentials in terms of service levels and the extent of user fees.

2014 Net Municipal Levy Per Capita

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita
Eliott Lake	$ 893	low
Wellesley	$ 958	low
Springwater	$ 963	low
Kingsville	$ 965	low
Milton	$ 980	low
Strathroy-Caradoc	$ 983	low
West Lincoln	$ 994	low
North Perth	$ 994	low
Hanover	$ 1,008	low
Wilmot	$ 1,040	low
South Frontenac	$ 1,042	low
Quinte West	$ 1,047	low
Brampton	$ 1,098	low
Lakeshore	$ 1,107	low
St. Thomas	$ 1,121	low
Woolwich	$ 1,121	low
Markham	$ 1,125	low
Prince Edward County	$ 1,147	low
Halton Hills	$ 1,161	low
Brant	$ 1,164	low
Kitchener	$ 1,182	low
Whitchurch-Stouffville	$ 1,196	low
Richmond Hill	$ 1,203	low
Penetanguishene	$ 1,204	low
Welland	$ 1,207	low
Newmarket	$ 1,215	low
Middlesex Centre	$ 1,218	low
Georgina	$ 1,228	low
Ajax	$ 1,246	low
Mississauga	$ 1,247	low
Central Huron	$ 1,258	low
Tillsonburg	$ 1,275	low
Cornwall	$ 1,280	mid
Sault Ste. Marie	$ 1,292	mid
London	$ 1,299	mid
East Gwillimbury	$ 1,301	mid
Lincoln	$ 1,313	mid
Barrie	$ 1,315	mid
Aurora	$ 1,315	mid
Sarnia	$ 1,319	mid
Peterborough	$ 1,326	mid
Clarington	$ 1,332	mid
Cambridge	$ 1,338	mid
Burlington	$ 1,341	mid
Huntsville	$ 1,342	mid
Grey Highlands	$ 1,343	mid
Innisfil	$ 1,346	mid
Pelham	$ 1,372	mid
Toronto	$ 1,373	mid
Vaughan	$ 1,384	mid
Greater Sudbury	$ 1,390	mid
Thorold	$ 1,397	mid
St. Catharines	$ 1,398	mid
Grimsby	$ 1,398	mid
Hamilton	$ 1,404	mid
North Dumfries	$ 1,406	mid
Saugeen Shores	$ 1,409	mid
North Bay	$ 1,413	mid
Port Colborne	$ 1,421	mid
Orangeville	$ 1,424	mid
Timmins	$ 1,431	mid
Whitby	$ 1,439	mid
Kenora	$ 1,444	mid
Brockville	$ 1,454	mid
Caledon	$ 1,459	high
Ottawa	$ 1,467	high
Thunder Bay	$ 1,470	high
Stratford	$ 1,484	high
Ingersoll	$ 1,488	high
Port Hope	$ 1,494	high
Oshawa	$ 1,495	high
Owen Sound	$ 1,497	high
Windsor	$ 1,497	high
Fort Erie	$ 1,498	high
Guelph	$ 1,499	high
Central Elgin	$ 1,513	high
Scugog	$ 1,538	high
Oakville	$ 1,543	high
Wainfleet	$ 1,555	high
Niagara Falls	$ 1,563	high
Bracebridge	$ 1,570	high
Brock	$ 1,571	high
Belleville	$ 1,574	high
Orillia	$ 1,604	high
Meaford	$ 1,610	high
Kingston	$ 1,614	high
Pickering	$ 1,645	high
Waterloo	$ 1,653	high
Lambton Shores	$ 1,782	high
Collingwood	$ 1,808	high
Gravenhurst	$ 1,925	high
Niagara-on-the-Lake	$ 2,007	high
King	$ 2,194	high
Greenstone	$ 2,719	high
The Blue Mountains	$ 4,051	high
Average	**$ 1,397**	
Median	**$ 1,372**	
Minimum	**$ 893**	
Maximum	**$ 4,051**	

2014 Net Municipal Levy Per Capita (by Location)

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita
South Frontenac	$ 1,042	low
Quinte West	$ 1,047	low
Prince Edward County	$ 1,147	low
Cornwall	$ 1,280	mid
Peterborough	$ 1,326	mid
Brockville	$ 1,454	mid
Ottawa	$ 1,467	high
Port Hope	$ 1,494	high
Belleville	$ 1,574	high
Kingston	$ 1,614	high
Eastern Average	**$ 1,344**	

Milton	$ 980	low
Brampton	$ 1,098	low
Markham	$ 1,125	low
Halton Hills	$ 1,161	low
Whitchurch-Stouffville	$ 1,196	low
Richmond Hill	$ 1,203	low
Newmarket	$ 1,215	low
Georgina	$ 1,228	low
Ajax	$ 1,246	low
Mississauga	$ 1,247	low
East Gwillimbury	$ 1,301	mid
Aurora	$ 1,315	mid
Clarington	$ 1,332	mid
Burlington	$ 1,341	mid
Toronto	$ 1,373	mid
Vaughan	$ 1,384	mid
Whitby	$ 1,439	mid
Caledon	$ 1,459	high
Oshawa	$ 1,495	high
Scugog	$ 1,538	high
Oakville	$ 1,543	high
Brock	$ 1,571	high
Pickering	$ 1,645	high
King	$ 2,194	high
GTA Average	**$ 1,360**	

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita
West Lincoln	$ 994	low
Welland	$ 1,207	low
Lincoln	$ 1,313	mid
Pelham	$ 1,372	mid
Thorold	$ 1,397	mid
St. Catharines	$ 1,398	mid
Grimsby	$ 1,398	mid
Hamilton	$ 1,404	mid
Port Colborne	$ 1,421	mid
Fort Erie	$ 1,498	high
Wainfleet	$ 1,555	high
Niagara Falls	$ 1,563	high
Niagara-on-the-Lake	$ 2,007	high
Niagara/Hamilton Avg.	**$ 1,425**	

Eliott Lake	$ 893	low
Sault Ste. Marie	$ 1,292	mid
Greater Sudbury	$ 1,390	mid
North Bay	$ 1,413	mid
Timmins	$ 1,431	mid
Kenora	$ 1,444	mid
Thunder Bay	$ 1,470	high
Greenstone	$ 2,719	high
North Average	**$ 1,507**	

Springwater	$ 963	low
Penetanguishene	$ 1,204	low
Barrie	$ 1,315	mid
Huntsville	$ 1,342	mid
Innisfil	$ 1,346	mid
Orangeville	$ 1,424	mid
Bracebridge	$ 1,570	high
Orillia	$ 1,604	high
Collingwood	$ 1,808	high
Gravenhurst	$ 1,925	high
Simcoe/Musk./Duff. Avg.	**$ 1,450**	

Net Municipal Levy Per Capita (by Location) (cont'd)

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita
Wellesley	$ 958	low
Kingsville	$ 965	low
Strathroy-Caradoc	$ 983	low
North Perth	$ 994	low
Hanover	$ 1,008	low
Wilmot	$ 1,040	low
Lakeshore	$ 1,107	low
St. Thomas	$ 1,121	low
Woolwich	$ 1,121	low
Brant	$ 1,164	low
Kitchener	$ 1,182	low
Middlesex Centre	$ 1,218	low
Central Huron	$ 1,258	low
Tillsonburg	$ 1,275	low
London	$ 1,299	mid
Sarnia	$ 1,319	mid
Cambridge	$ 1,338	mid
Grey Highlands	$ 1,343	mid
North Dumfries	$ 1,406	mid
Saugeen Shores	$ 1,409	mid
Stratford	$ 1,484	high
Ingersoll	$ 1,488	high
Owen Sound	$ 1,497	high
Windsor	$ 1,497	high
Guelph	$ 1,499	high
Central Elgin	$ 1,513	high
Meaford	$ 1,610	high
Waterloo	$ 1,653	high
Lambton Shores	$ 1,782	high
The Blue Mountains	$ 4,051	high
Southwest Average	**$ 1,386**	

2014 Net Municipal Levy Per $100,000 Unweighted Assessment

Net levy on a per $100,000 of assessment ranged across the municipalities from $623 to $2,330 (with an average of $1,163). There is a strong relationship between the assessment per capita and net levy per $100,000 of assessment in that, for the most part, municipalities with a high assessment basis have a low net levy per $100,000 of assessment.

Municipality	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
Milton	$ 623	low
Markham	$ 637	low
Richmond Hill	$ 662	low
Springwater	$ 673	low
Vaughan	$ 680	low
South Frontenac	$ 683	low
Whitchurch-Stouffville	$ 689	low
Caledon	$ 707	low
Wellesley	$ 729	low
East Gwillimbury	$ 733	low
North Perth	$ 736	low
Oakville	$ 740	low
The Blue Mountains	$ 741	low
Middlesex Centre	$ 744	low
Halton Hills	$ 748	low
Grey Highlands	$ 762	low
King	$ 768	low
Wilmot	$ 769	low
Gravenhurst	$ 770	low
Huntsville	$ 771	low
Aurora	$ 773	low
Toronto	$ 789	low
Mississauga	$ 792	low
North Dumfries	$ 804	low
Burlington	$ 805	low
Woolwich	$ 819	low
Central Huron	$ 819	low
Newmarket	$ 826	low
Prince Edward County	$ 836	low
Saugeen Shores	$ 840	low
Brant	$ 850	low
Bracebridge	$ 853	low

Municipality	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
Lambton Shores	$ 875	mid
Innisfil	$ 896	mid
Niagara-on-the-Lake	$ 896	mid
Kingsville	$ 907	mid
West Lincoln	$ 941	mid
Lakeshore	$ 959	mid
Georgina	$ 982	mid
Brampton	$ 983	mid
Strathroy-Caradoc	$ 1,020	mid
Scugog	$ 1,021	mid
Lincoln	$ 1,056	mid
Ottawa	$ 1,071	mid
Pelham	$ 1,106	mid
Collingwood	$ 1,108	mid
Meaford	$ 1,115	mid
Brock	$ 1,119	mid
Grimsby	$ 1,144	mid
Pickering	$ 1,146	mid
Wainfleet	$ 1,169	mid
Waterloo	$ 1,174	mid
Ajax	$ 1,183	mid
Kitchener	$ 1,187	mid
Barrie	$ 1,187	mid
Clarington	$ 1,192	mid
Whitby	$ 1,206	mid
Quinte West	$ 1,216	mid
Central Elgin	$ 1,227	mid
Hanover	$ 1,232	mid
Penetanguishene	$ 1,244	mid
Guelph	$ 1,255	mid
Cambridge	$ 1,274	mid
Orangeville	$ 1,301	mid

2014 Net Municipal Levy Per $100,000 Unweighted Assessment (cont'd)

Municipality	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
Hamilton	$ 1,358	high
Port Hope	$ 1,370	high
Fort Erie	$ 1,371	high
London	$ 1,374	high
Thorold	$ 1,386	high
Tillsonburg	$ 1,398	high
Peterborough	$ 1,400	high
Stratford	$ 1,428	high
Kingston	$ 1,465	high
Niagara Falls	$ 1,485	high
St. Catharines	$ 1,490	high
Orillia	$ 1,496	high
Greater Sudbury	$ 1,511	high
Sarnia	$ 1,519	high
Oshawa	$ 1,556	high
St. Thomas	$ 1,563	high
North Bay	$ 1,570	high
Welland	$ 1,583	high
Kenora	$ 1,618	high
Brockville	$ 1,624	high
Port Colborne	$ 1,629	high
Belleville	$ 1,702	high
Ingersoll	$ 1,753	high
Owen Sound	$ 1,758	high
Sault Ste. Marie	$ 1,814	high
Cornwall	$ 1,930	high
Thunder Bay	$ 2,031	high
Eliott Lake	$ 2,119	high
Timmins	$ 2,123	high
Windsor	$ 2,139	high
Greenstone	$ 2,330	high
Average	**$ 1,163**	
Median	**$ 1,119**	
Minimum	**$ 623**	
Maximum	**$ 2,330**	

2014 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - By Location

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
South Frontenac	$ 1,042	low	$ 683	low
Prince Edward County	$ 1,147	low	$ 836	low
Ottawa	$ 1,467	high	$ 1,071	mid
Quinte West	$ 1,047	low	$ 1,216	mid
Port Hope	$ 1,494	high	$ 1,370	high
Peterborough	$ 1,326	mid	$ 1,400	high
Kingston	$ 1,614	high	$ 1,465	high
Brockville	$ 1,454	mid	$ 1,624	high
Belleville	$ 1,574	high	$ 1,702	high
Cornwall	$ 1,280	mid	$ 1,930	high
Eastern Average	**$ 1,344**		**$ 1,330**	
Milton	$ 980	low	$ 623	low
Markham	$ 1,125	low	$ 637	low
Richmond Hill	$ 1,203	low	$ 662	low
Vaughan	$ 1,384	mid	$ 680	low
Whitchurch-Stouffville	$ 1,196	low	$ 689	low
Caledon	$ 1,459	high	$ 707	low
East Gwillimbury	$ 1,301	mid	$ 733	low
Oakville	$ 1,543	high	$ 740	low
Halton Hills	$ 1,161	low	$ 748	low
King	$ 2,194	high	$ 768	low
Aurora	$ 1,315	mid	$ 773	low
Toronto	$ 1,373	mid	$ 789	low
Mississauga	$ 1,247	low	$ 792	low
Burlington	$ 1,341	mid	$ 805	low
Newmarket	$ 1,215	low	$ 826	low
Georgina	$ 1,228	low	$ 982	mid
Brampton	$ 1,098	low	$ 983	mid
Scugog	$ 1,538	high	$ 1,021	mid
Brock	$ 1,571	high	$ 1,119	mid
Pickering	$ 1,645	high	$ 1,146	mid
Ajax	$ 1,246	low	$ 1,183	mid
Clarington	$ 1,332	mid	$ 1,192	mid
Whitby	$ 1,439	mid	$ 1,206	mid
Oshawa	$ 1,495	high	$ 1,556	high
GTA Average	**$ 1,360**		**$ 890**	

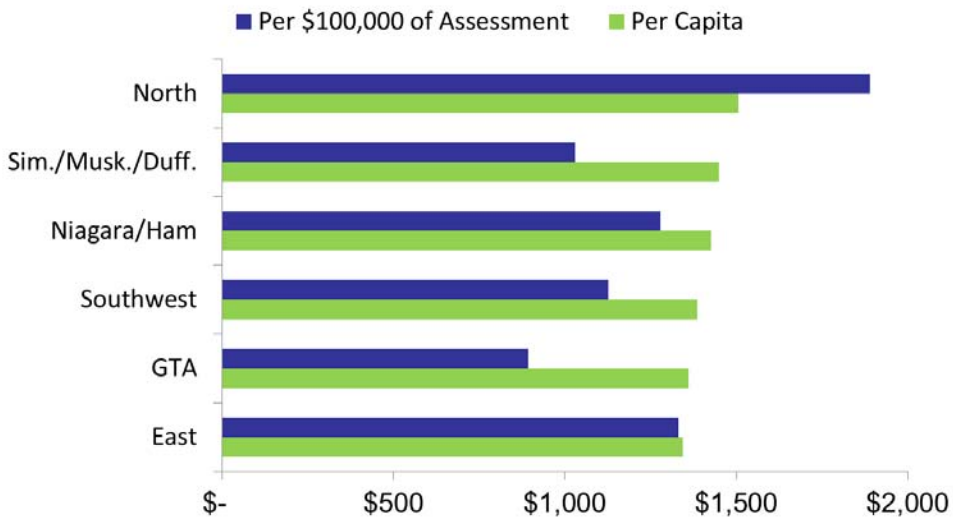
2014 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
Niagara-on-the-Lake	$ 2,007	high	$ 896	mid
West Lincoln	$ 994	low	$ 941	mid
Lincoln	$ 1,313	mid	$ 1,056	mid
Pelham	$ 1,372	mid	$ 1,106	mid
Grimsby	$ 1,398	mid	$ 1,144	mid
Wainfleet	$ 1,555	high	$ 1,169	mid
Hamilton	$ 1,404	mid	$ 1,358	high
Fort Erie	$ 1,498	high	$ 1,371	high
Thorold	$ 1,397	mid	$ 1,386	high
Niagara Falls	$ 1,563	high	$ 1,485	high
St. Catharines	$ 1,398	mid	$ 1,490	high
Welland	$ 1,207	low	$ 1,583	high
Port Colborne	$ 1,421	mid	$ 1,629	high
Niagara/Hamilton Avg.	**$ 1,425**		**$ 1,278**	
Greater Sudbury	$ 1,390	mid	$ 1,511	high
North Bay	$ 1,413	mid	$ 1,570	high
Kenora	$ 1,444	mid	$ 1,618	high
Sault Ste. Marie	$ 1,292	mid	$ 1,814	high
Thunder Bay	$ 1,470	high	$ 2,031	high
Eliott Lake	$ 893	low	$ 2,119	high
Timmins	$ 1,431	mid	$ 2,123	high
Greenstone	$ 2,719	high	$ 2,330	high
North Average	**$ 1,507**		**$ 1,889**	
Springwater	$ 963	low	$ 673	low
Gravenhurst	$ 1,925	high	$ 770	low
Huntsville	$ 1,342	mid	$ 771	low
Bracebridge	$ 1,570	high	$ 853	low
Innisfil	$ 1,346	mid	$ 896	mid
Collingwood	$ 1,808	high	$ 1,108	mid
Barrie	$ 1,315	mid	$ 1,187	mid
Penetanguishene	$ 1,204	low	$ 1,244	mid
Orangeville	$ 1,424	mid	$ 1,301	mid
Orillia	$ 1,604	high	$ 1,496	high
Simcoe/Musk./Duff. Avg.	**$ 1,450**		**$ 1,030**	

2014 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

Municipality	2014 Levy per Capita	2014 Net Levy Per Capita	2014 Net Levy Per $100,000 Unweighted Assessment	2014 Net Levy Per $100,000 Unweighted Assessment
Wellesley	$ 958	low	$ 729	low
North Perth	$ 994	low	$ 736	low
The Blue Mountains	$ 4,051	high	$ 741	low
Middlesex Centre	$ 1,218	low	$ 744	low
Grey Highlands	$ 1,343	mid	$ 762	low
Wilmot	$ 1,040	low	$ 769	low
North Dumfries	$ 1,406	mid	$ 804	low
Woolwich	$ 1,121	low	$ 819	low
Central Huron	$ 1,258	low	$ 819	low
Saugeen Shores	$ 1,409	mid	$ 840	low
Brant	$ 1,164	low	$ 850	low
Lambton Shores	$ 1,782	high	$ 875	mid
Kingsville	$ 965	low	$ 907	mid
Lakeshore	$ 1,107	low	$ 959	mid
Strathroy-Caradoc	$ 983	low	$ 1,020	mid
Meaford	$ 1,610	high	$ 1,115	mid
Waterloo	$ 1,653	high	$ 1,174	mid
Kitchener	$ 1,182	low	$ 1,187	mid
Central Elgin	$ 1,513	high	$ 1,227	mid
Hanover	$ 1,008	low	$ 1,232	mid
Guelph	$ 1,499	high	$ 1,255	mid
Cambridge	$ 1,338	mid	$ 1,274	mid
London	$ 1,299	mid	$ 1,374	high
Tillsonburg	$ 1,275	low	$ 1,398	high
Stratford	$ 1,484	high	$ 1,428	high
Sarnia	$ 1,319	mid	$ 1,519	high
St. Thomas	$ 1,121	low	$ 1,563	high
Ingersoll	$ 1,488	high	$ 1,753	high
Owen Sound	$ 1,497	high	$ 1,758	high
Windsor	$ 1,497	high	$ 2,139	high
Southwest Average	**$ 1,386**		**$ 1,126**	

Summary—2014 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location



General Government

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

General government consists of three categories: governance, corporate management and program support. The costs for governance and corporate management can be influenced by the municipality's organizational structure and method of allocating costs.

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 Incl Amort
Georgina	1.3%	1.7%	$ 4	$ 12	$ 3	$ 9
Saugeen Shores	1.0%	0.7%	$ 12	$ 17	$ 7	$ 10
St. Thomas	-0.1%	-0.1%	$ 11	$ 12	$ 15	$ 17
Kitchener	1.1%	2.2%	$ 9	$ 21	$ 9	$ 21
Mississauga	3.1%	2.7%	$ 21	$ 39	$ 13	$ 24
Bracebridge	5.2%	3.9%	$ 37	$ 45	$ 20	$ 25
Wilmot	3.8%	2.8%	$ 30	$ 36	$ 22	$ 26
Cambridge	3.5%	3.1%	$ 23	$ 29	$ 22	$ 27
Lakeshore	5.7%	4.7%	$ 30	$ 33	$ 26	$ 28
Newmarket	4.2%	3.5%	$ 35	$ 43	$ 24	$ 29
Vaughan	7.5%	7.6%	$ 48	$ 65	$ 23	$ 31
Niagara-on-the-Lake	5.5%	5.0%	$ 57	$ 71	$ 25	$ 32
Milton	5.4%	4.5%	$ 31	$ 53	$ 19	$ 33
Woolwich	7.6%	6.7%	$ 38	$ 48	$ 27	$ 34
Waterloo	3.5%	4.1%	$ 32	$ 48	$ 23	$ 34
Pickering	7.0%	6.1%	$ 45	$ 50	$ 33	$ 36
Wellesley	9.6%	5.9%	$ 46	$ 51	$ 34	$ 38
Niagara Falls	3.0%	2.4%	$ 29	$ 43	$ 27	$ 41
Lincoln	7.8%	7.1%	$ 40	$ 51	$ 32	$ 41
Kingsville	8.5%	5.8%	$ 42	$ 44	$ 39	$ 42
Clarington	7.3%	5.6%	$ 41	$ 48	$ 36	$ 42
Caledon	10.3%	10.5%	$ 78	$ 95	$ 37	$ 46
South Frontenac	N/A	N/A	$ 66	$ 71	$ 43	$ 46
St. Catharines	4.5%	3.7%	$ 35	$ 44	$ 37	$ 47
Quinte West	0.2%	0.2%	$ 27	$ 42	$ 31	$ 48
Oakville	9.3%	8.9%	$ 89	$ 106	$ 42	$ 50
Innisfil	5.4%	4.5%	$ 66	$ 79	$ 44	$ 52
Brampton	8.2%	7.2%	$ 53	$ 62	$ 46	$ 53

General Government (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 Incl Amort
Scugog	N/A	N/A	$ 68	$ 81	$ 45	$ 54
Welland	1.5%	1.3%	$ 24	$ 41	$ 31	$ 54
Central Elgin	7.3%	5.9%	$ 65	$ 67	$ 52	$ 55
Middlesex Centre	8.8%	7.0%	$ 86	$ 92	$ 52	$ 55
Ajax	10.0%	9.7%	$ 52	$ 61	$ 48	$ 56
Fort Erie	5.9%	4.7%	$ 55	$ 64	$ 50	$ 59
Burlington	10.2%	9.2%	$ 89	$ 100	$ 53	$ 59
Brant County	3.7%	3.3%	$ 72	$ 83	$ 52	$ 60
Toronto	2.1%	2.0%	$ 103	$ 111	$ 59	$ 63
Peterborough	1.6%	1.9%	$ 47	$ 61	$ 49	$ 64
Sarnia	3.3%	3.8%	$ 41	$ 56	$ 47	$ 65
Hamilton	1.9%	2.1%	$ 56	$ 70	$ 54	$ 67
The Blue Mountains	10.6%	10.0%	$ 298	$ 364	$ 55	$ 67
King	14.0%	11.9%	$ 194	$ 199	$ 68	$ 69
Whitchurch-Stouffville	13.2%	12.7%	$ 109	$ 130	$ 58	$ 70
Thorold	5.8%	5.5%	$ 64	$ 71	$ 64	$ 71
Brock	14.0%	10.7%	$ 91	$ 99	$ 65	$ 71
Cornwall	1.9%	1.7%	$ 45	$ 48	$ 67	$ 72
Gravenhurst	16.1%	14.4%	$ 160	$ 184	$ 63	$ 73
Ottawa	3.4%	3.0%	$ 101	$ 102	$ 72	$ 73
Owen Sound	3.6%	3.2%	$ 59	$ 64	$ 69	$ 75
Central Huron	11.9%	9.3%	$ 114	$ 116	$ 74	$ 76
East Gwillimbury	N/A	N/A	$ 126	$ 136	$ 70	$ 76
Halton Hills	16.4%	12.2%	$ 121	$ 121	$ 77	$ 77
Whitby	15.3%	12.6%	$ 94	$ 96	$ 77	$ 79
West Lincoln	13.2%	11.5%	$ 79	$ 86	$ 75	$ 81
Huntsville	8.0%	5.2%	$ 58	$ 142	$ 33	$ 81
Springwater	15.4%	12.3%	$ 114	$ 117	$ 79	$ 81
Kenora	2.4%	2.1%	$ 63	$ 73	$ 71	$ 81
Prince Edward County	5.4%	4.6%	$ 109	$ 115	$ 79	$ 84
Aurora	10.2%	11.1%	$ 98	$ 146	$ 57	$ 84
Grey Highlands	13.0%	10.5%	$ 142	$ 150	$ 80	$ 84

General Government (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 Incl Amort
Belleville	4.0%	3.1%	$ 73	$ 79	$ 79	$ 85
Strathroy-Caradoc	10.2%	8.7%	$ 76	$ 84	$ 77	$ 85
Tillsonburg	11.9%	13.5%	$ 44	$ 81	$ 48	$ 89
Wainfleet	15.3%	14.2%	$ 107	$ 118	$ 81	$ 89
Kingston	3.5%	3.5%	$ 83	$ 101	$ 75	$ 91
Port Hope	8.6%	7.3%	$ 90	$ 100	$ 82	$ 91
Brockville	3.8%	3.6%	$ 73	$ 82	$ 82	$ 92
North Perth	10.8%	9.2%	$ 124	$ 132	$ 91	$ 97
North Bay	3.9%	3.8%	$ 74	$ 88	$ 82	$ 98
Oshawa	10.7%	10.0%	$ 86	$ 96	$ 89	$ 99
Barrie	4.7%	3.8%	$ 93	$ 115	$ 83	$ 103
Pelham	17.8%	13.7%	$ 125	$ 131	$ 100	$ 105
Orillia	5.3%	4.9%	$ 99	$ 114	$ 92	$ 106
Orangeville	7.6%	7.3%	$ 105	$ 120	$ 95	$ 108
Windsor	3.9%	3.8%	$ 71	$ 78	$ 103	$ 112
Collingwood	9.8%	9.4%	$ 175	$ 188	$ 105	$ 112
Meaford	13.0%	10.5%	$ 156	$ 164	$ 107	$ 113
Penetanguishene	9.1%	8.4%	$ 104	$ 112	$ 108	$ 116
Stratford	4.2%	4.3%	$ 115	$ 127	$ 110	$ 122
London	3.9%	3.4%	$ 97	$ 121	$ 102	$ 127
Markham	5.1%	23.6%	$ 38	$ 231	$ 21	$ 127
Lambton Shores	18.8%	14.2%	$ 253	$ 259	$ 125	$ 128
Greater Sudbury	4.3%	4.0%	$ 120	$ 125	$ 130	$ 136
Timmins	4.4%	4.2%	$ 94	$ 98	$ 139	$ 146
Sault Ste. Marie	4.3%	4.1%	$ 99	$ 105	$ 139	$ 148
Ingersoll	12.1%	11.2%	$ 122	$ 134	$ 142	$ 157
Elliot Lake	5.8%	5.1%	$ 65	$ 68	$ 154	$ 160
Hanover	10.0%	9.2%	$ 139	$ 152	$ 168	$ 184
Guelph	7.3%	7.5%	$ 202	$ 229	$ 167	$ 189
Thunder Bay	5.5%	4.9%	$ 187	$ 195	$ 259	$ 270
Greenstone	13.0%	13.5%	$ 781	$ 843	$ 674	$ 727
Average	**7.3%**	**6.6%**	**$ 89**	**$ 104**	**$ 73**	**$ 84**
Median	**5.8%**	**5.2%**	**$ 73**	**$ 86**	**$ 59**	**$ 72**

General Government (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Efficiency Measure based on Operating Costs	Efficiency Measure based on Total Costs	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per $100,000 CVA Excl Amort	Net Costs per $100,000 Incl Amort
Region Peel	1.9%	1.6%	$ 24	$ 33	$ 17	$ 23
District of Muskoka	2.0%	1.5%	$ 82	$ 108	$ 21	$ 28
Region York	1.8%	1.7%	$ 45	$ 56	$ 24	$ 30
Region Halton	2.2%	1.8%	$ 46	$ 55	$ 25	$ 31
Region Durham	1.9%	1.8%	$ 39	$ 45	$ 33	$ 38
Region Waterloo	N/A	N/A	$ 41	$ 51	$ 36	$ 45
Region Niagara	N/A	N/A	$ 45	$ 55	$ 43	$ 52
Average	**1.9%**	**1.7%**	**$ 46**	**$ 58**	$ 28	$ 35
Median	**1.9%**	**1.7%**	**$ 45**	**$ 55**	$ 25	$ 31

Fire

The goal of Fire Services is to protect the life and property of citizens and businesses from fire and other hazards. The three primary fire safety activities provided in communities in support of these objectives are:

- Public education and fire prevention
- Fire safety standards and enforcement
- Emergency response

Each municipality's results are influenced to varying degrees by a number of factors, including:

- The nature and extent of fire risks: the type of building construction, i.e. apartment dwellings vs. single family homes vs. institutions such as hospitals
- Geography: topography, urban/rural mix, road congestion and fire station locations and travel distances from those stations
- Fire prevention and education efforts: enforcement of the fire code, and the presence of working smoke alarms
- Collective agreements: differences in what stage of multi-year agreements municipalities are at and also differences in agreements about how many staff are required on a fire vehicle
- Staffing model: full-time firefighters or composite (full-time and part-time)

Fire *(Sorted by Total Costs per $100,000 Assessment—MPMP))*

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per $100,000 Assessment	MPMP Total Costs per $100,000 Assessment
Lambton Shores	$ 41	$ 59	$ 21	$ 31
Saugeen Shores	$ 46	$ 55	$ 28	$ 34
Grey Highlands	$ 49	$ 60	$ 28	$ 35
Gravenhurst	$ 74	$ 90	$ 30	$ 36
Central Huron	$ 50	$ 59	$ 35	$ 41
The Blue Mountains	$ 193	$ 227	$ 38	$ 44
Meaford	$ 58	$ 67	$ 45	$ 52
West Lincoln	$ 47	$ 59	$ 45	$ 56
Wellesley	$ 54	$ 74	$ 42	$ 58
North Perth	$ 60	$ 75	$ 50	$ 63
Wainfleet	$ 73	$ 86	$ 56	$ 67
Hanover	$ 53	$ 65	$ 64	$ 78
Brock	$ 90	$ 109	$ 63	$ 81
Ingersoll	$ 67	$ 75	$ 80	$ 89
Central Elgin	$ 84	$ 103	$ 80	$ 96
Penetanguishene	$ 92	$ 110	$ 74	$ 99
Greenstone	$ 143	$ 163	$ 117	$ 134
Elliot Lake	$ 154	$ 167	$ 337	$ 365
Population < 15,000				
Average	**$ 79**	**$ 95**	**$ 69**	**$ 81**
Median	**$ 63**	**$ 75**	**$ 48**	**$ 61**

Fire *(Sorted by Total Costs per $100,000 Assessment—MPMP))* *(cont'd)*

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per $100,000 Assessment	MPMP Total Costs per $100,000 Assessment
Bracebridge	$ 49	$ 56	$ 27	$ 31
Huntsville	$ 56	$ 71	$ 34	$ 44
Woolwich	$ 49	$ 62	$ 36	$ 46
Wilmot	$ 53	$ 64	$ 41	$ 48
Middlesex Centre	$ 63	$ 72	$ 43	$ 49
Niagara-on-the-Lake	$ 82	$ 106	$ 37	$ 50
King	$ 112	$ 136	$ 45	$ 54
Springwater	$ 64	$ 74	$ 48	$ 54
Strathroy-Caradoc	$ 43	$ 51	$ 46	$ 55
Pelham	$ 50	$ 69	$ 40	$ 56
Lincoln	$ 58	$ 70	$ 49	$ 59
Prince Edward County	$ 77	$ 88	$ 59	$ 68
Kingsville	$ 60	$ 69	$ 60	$ 70
Tillsonburg	$ 56	$ 58	$ 78	$ 80
Port Hope	$ 82	$ 94	$ 76	$ 91
Orangeville	$ 87	$ 91	$ 98	$ 102
Collingwood	$ 184	$ 201	$ 112	$ 123
Kenora	$ 136	$ 160	$ 145	$ 179
Thorold	$ 176	$ 193	$ 177	$ 193
Brockville	$ 176	$ 183	$ 193	$ 202
Owen Sound	$ 179	$ 186	$ 198	$ 205
Scugog	$ 78	$ 87	N/A	N/A
East Gwillimbury	$ 93	$ 110	N/A	N/A
South Frontenac	$ 44	$ 61	N/A	N/A
Population 15,000 - 29,999				
Average	**$ 88**	**$ 100**	**$ 78**	**$ 89**
Median	**$ 71**	**$ 80**	**$ 49**	**$ 59**

Fire *(Sorted by Total Costs per $100,000 Assessment—MPMP))* *(cont'd)*

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per $100,000 Assessment	MPMP Total Costs per $100,000 Assessment
Lakeshore	$ 42	$ 51	$ 37	$ 45
Brant County	$ 67	$ 79	$ 51	$ 61
Milton	$ 85	$ 96	$ 54	$ 62
Whitchurch-Stouffville	$ 105	$ 116	$ 61	$ 68
Halton Hills	$ 95	$ 108	$ 63	$ 72
Caledon	$ 124	$ 144	$ 63	$ 73
Innisfil	$ 102	$ 113	$ 69	$ 76
Fort Erie	$ 72	$ 86	$ 64	$ 78
Aurora	$ 149	$ 152	$ 92	$ 93
Quinte West	$ 79	$ 87	$ 93	$ 102
Newmarket	$ 153	$ 156	$ 110	$ 113
Georgina	$ 145	$ 152	$ 121	$ 127
Clarington	$ 136	$ 143	$ 124	$ 131
Pickering	$ 188	$ 195	$ 140	$ 145
Peterborough	$ 180	$ 185	$ 181	$ 186
Orillia	$ 200	$ 208	$ 182	$ 189
Stratford	$ 205	$ 211	$ 199	$ 205
Niagara Falls	$ 207	$ 217	$ 194	$ 206
Welland	$ 162	$ 167	$ 217	$ 225
Timmins	$ 133	$ 140	$ 217	$ 228
Belleville	$ 200	$ 211	$ 224	$ 239
North Bay	$ 235	$ 242	$ 247	$ 256
Sault Ste. Marie	$ 188	$ 193	$ 258	$ 265
Sarnia	$ 248	$ 253	$ 275	$ 280
St. Thomas	$ 204	$ 209	$ 275	$ 281
Cornwall	$ 182	$ 189	$ 269	$ 282
Population 30,000 - 99,999				
Average	**$ 149**	**$ 158**	**$ 149**	**$ 157**
Median	**$ 151**	**$ 154**	**$ 132**	**$ 138**

Fire (Sorted by Total Costs per $100,000 Assessment—MPMP)) *(cont'd)*

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	MPMP Operating Costs per $100,000 Assessment	MPMP Total Costs per $100,000 Assessment
Markham	$ 113	$ 113	$ 66	$ 66
Vaughan	$ 145	$ 150	$ 73	$ 76
Oakville	$ 157	$ 166	$ 75	$ 79
Mississauga	$ 134	$ 139	$ 91	$ 94
Burlington	$ 147	$ 155	$ 92	$ 97
Brampton	$ 105	$ 111	$ 93	$ 98
Toronto	$ 162	$ 165	$ 101	$ 103
Waterloo	$ 156	$ 162	$ 110	$ 114
Whitby	$ 136	$ 143	$ 112	$ 118
Ajax	$ 129	$ 137	$ 121	$ 130
Ottawa	$ 171	$ 177	$ 127	$ 132
Kitchener	$ 132	$ 138	$ 135	$ 142
Cambridge	$ 150	$ 153	$ 142	$ 146
Guelph	$ 179	$ 185	$ 146	$ 152
Greater Sudbury	$ 134	$ 141	$ 144	$ 152
Barrie	$ 169	$ 181	$ 149	$ 161
London	$ 155	$ 162	$ 156	$ 164
Hamilton	$ 157	$ 164	$ 157	$ 165
St. Catharines	$ 164	$ 170	$ 170	$ 176
Kingston	$ 180	$ 187	$ 171	$ 177
Oshawa	$ 186	$ 191	$ 186	$ 191
Windsor	$ 223	$ 228	$ 301	$ 307
Thunder Bay	$ 263	$ 269	$ 360	$ 368
Population > 100,000				
Average	**$ 159**	**$ 165**	**$ 142**	**$ 148**
Median	**$ 156**	**$ 162**	**$ 135**	**$ 142**

Fire Statistics—(Sorted alphabetically by size population group)

Municipality	2013 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2013 # of Residential Structural Fires/1,000 Households
Brock	27	2	71	1.94
Central Elgin	47			3.42
Central Huron	17		3	
Elliot Lake	16	11	1	1.10
Gravenhurst	24	4	54	1.18
Greenstone	2	1		5.35
Grey Highlands	11	1	49	1.65
Hanover	804	1		0.29
Ingersoll	984	5		0.78
Lambton Shores	32		110	2.17
Meaford	19	2	1	2.31
North Dumfries	52			
North Perth	27	2	1	0.19
Penetanguishene	360	2		1.60
Saugeen Shores	79	2	50	0.91
The Blue Mountains	22	8		0.55
Wainfleet	29	2		0.94
Wellesley	42	2		
West Lincoln	38	2	45	1.19
Population < 15,000				
Average	**139**	**3**	**38**	**1.60**
Median	**29**	**2**	**47**	**1.18**

Municipality	2013 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2013 # of Residential Structural Fires/1,000 Households
Bracebridge	25	3	2	0.56
Brockville	1,071	39	2	1.60
Collingwood	636	31	12	0.55
East Gwillimbury	98	11	81	
Huntsville	28	6		
Kenora	75	13	34	2.21
King	62	5	105	2.56
Kingsville	90	3	1	1.35
Lincoln	144	3		2.07
Middlesex Centre	30	1	1	3.27
Niagara-on-the-Lake	123	5		2.51
Orangeville	1,878	16		1.05
Owen Sound	917	29		
Pelham	137	3		0.75
Port Hope	59	4	76	0.30
Prince Edward County	25	9		1.07
Scugog	47	7	50	
South Frontenac	19	1		
Springwater	36	4	1	1.24
Thorold	220	20		1.64
Tillsonburg	726	6	4	0.56
Wilmot	80	2	2	1.18
Woolwich	49	3		0.46
Pop. 15,000 - 29,999				
Average	**277**	**10**	**29**	**1.39**
Median	**85**	**5**	**4**	**1.21**

Fire Statistics (cont'd)

Municipality	2013 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2013 # of Residential Structural Fires/1,000 Households
Aurora	1,167			
Belleville	207	65	47	1.09
Brant County	44	9	10	5.59
Caledon	91	30	1	1.17
Clarington	149	64	127	0.72
Cornwall	770	64		0.93
Fort Erie	185	3		2.03
Georgina	158	41		2.79
Halton Hills	227	35	12	0.81
Innisfil	123	17		1.20
Lakeshore	68	5		1.94
Milton	276	59	85	1.06
Newmarket	2,232	135		1.41
Niagara Falls	408	139		1.70
North Bay	172	88		2.02
Orillia	1,088	49	3	1.50
Peterborough	1,296	101	1	1.13
Pickering	395	100		0.39
Quinte West	90	18		1.21
Sarnia	454	130		1.36
Sault Ste. Marie	346	104		1.10
St. Thomas	1,125	58		1.10
Stratford	1,181	51		0.79
Timmins	15	34		1.23
Welland	643	106		1.30
Whitchurch-Stouffville	230	30		0.60
Pop. 30,000 - 99,999				
Average	**505**	**61**	**36**	**1.45**
Median	**253**	**58**	**11**	**1.20**

Municipality	2013 population Density per sq. km	# of Full Time Staff	# of Part Time Staff	2013 # of Residential Structural Fires/1,000 Households
Ajax	1,874	111	1	1.22
Barrie	1,856	177	2	0.74
Brampton	2,247	436		1.00
Burlington	1,009	203	5	0.03
Cambridge	1,187	131		1.13
Greater Sudbury	51	129	3	1.36
Guelph	1,488	169		0.61
Hamilton	486	546	40	0.73
Kingston	289	154		1.28
Kitchener	1,709	230	1	0.92
London	913	388		0.77
Markham	1,579	278		0.53
Mississauga	2,597	697		0.94
Oakville	1,425	210		1.11
Oshawa	1,087	200		1.26
Ottawa	341	1,032	1	0.01
Richmond Hill	2,033			
St. Catharines	1,399	167		1.15
Thunder Bay	337	212		1.17
Toronto	4,363	3,063		0.86
Vaughan	1,204	309		0.87
Waterloo	1,594	143	1	0.78
Whitby	901	115	2	1.03
Windsor	1,449	275		1.67
Pop. > 100,000				
Average	**1,392**	**408**	**6**	**0.92**
Median	**1,412**	**210**	**2**	**0.94**

Note that Newmarket provides service for Aurora as well.

Police

Under the Ontario Police Services Act, municipalities are responsible for the provision of adequate and effective Police services to ensure the safety and security of citizens, businesses and visitors. To fulfill this mandate, each municipality and police agency creates and implements strategies, policies and business models that meet the specific needs and priorities of their local communities.

The key objectives provided by Police Services include:

- Crime prevention
- Law enforcement
- Victims' assistance
- Maintenance of public order
- Emergency response services

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Non-residents: daily inflow and outflow of commuters and tourists, attendees at cultural, entertainment and sporting events, or seasonal residents (e.g. post-secondary students) who require police services and are not captured in population-based measures
- Specialized facilities: airports, casinos, etc. that can require additional policing
- Demographic trends: social and economic changes in the population

Police costs will vary significantly based on a number of factors including, but not limited to:

- Geographic mix (urban/rural mix)
- One-time special events
- Proximity and quantity of higher risk facilities (e.g. correctional, mental health facilities)
- Service levels
- Incident of more complex crimes
- Specialized services (e.g. Emergency Task Force, Emergency Measures, Marine Unit, etc.)
- Accounting and reporting practices

Police—*(Sorted by Net Costs per $100,000 Assessment, Including Amortization)*

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per $100,000 CVA Excluding Amortization	Net Costs per $100,000 Including Amortization
The Blue Mountains			$ 382	$ 390	$ 71	$ 71
Grey Highlands			$ 180	$ 180	$ 81	$ 81
Meaford			$ 151	$ 151	$ 93	$ 93
Lambton Shores			$ 201	$ 201	$ 99	$ 99
Central Huron	1		$ 184	$ 184	$ 115	$ 115
Central Elgin			$ 173	$ 173	$ 129	$ 129
North Perth			$ 214	$ 214	$ 149	$ 149
Saugeen Shores	22	11	$ 302	$ 308	$ 163	$ 166
Penetanguishene			$ 190	$ 190	$ 190	$ 190
Ingersoll			$ 238	$ 238	$ 259	$ 259
Greenstone			$ 333	$ 333	$ 284	$ 284
Hanover	17	3	$ 329	$ 337	$ 355	$ 364
Elliot Lake			$ 375	$ 375	$ 769	$ 769
Population < 15,000						
Average	**13**	**7**	**$ 232**	**$ 234**	**$ 197**	**$ 198**
Median	**17**	**7**	**$ 208**	**$ 208**	**$ 139**	**$ 139**
Middlesex Centre			$ 119	$ 119	$ 68	$ 68
Springwater			$ 102	$ 102	$ 68	$ 68
South Frontenac					$ 83	$ 83
Prince Edward County			$ 188	$ 188	$ 133	$ 133
Kingsville			$ 163	$ 164	$ 143	$ 144
Collingwood			$ 283	$ 285	$ 157	$ 158
Tillsonburg	1		$ 214	$ 218	$ 198	$ 200
Strathroy-Caradoc	37	6	$ 262	$ 267	$ 241	$ 246
Orangeville	49	13	$ 308	$ 311	$ 269	$ 272
Port Hope	31	6	$ 433	$ 436	$ 354	$ 357
Brockville	59	5	$ 381	$ 390	$ 367	$ 376
Owen Sound	64	28	$ 325	$ 352	$ 368	$ 387
Kenora			$ 433	$ 434	$ 443	$ 444
Population 15,000 - 29,999						
Average	**40**	**12**	**$ 268**	**$ 272**	**$ 223**	**$ 226**
Median	**43**	**6**	**$ 273**	**$ 276**	**$ 198**	**$ 200**

Police——(Sorted by Net Costs per $100,000 Assessment, Including Amortization) (cont'd)

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per $100,000 CVA Excluding Amortization	Net Costs per $100,000 Including Amortization
Niagara Falls			$ 43	$ 43	$ 40	$ 40
Lakeshore			$ 145	$ 145	$ 121	$ 121
Brant County			$ 256	$ 256	$ 153	$ 154
Innisfil			$ 260	$ 272	$ 162	$ 170
Orillia			$ 272	$ 273	$ 239	$ 240
Quinte West			$ 227	$ 229	$ 251	$ 253
Peterborough	165	12	$ 282	$ 296	$ 271	$ 282
Stratford	75	3	$ 320	$ 330	$ 288	$ 297
North Bay	133	27	$ 304	$ 312	$ 307	$ 315
Belleville	130	6	$ 307	$ 315	$ 311	$ 319
Sarnia	152	12	$ 307	$ 312	$ 326	$ 332
St. Thomas	87	4	$ 300	$ 301	$ 371	$ 371
Timmins	121	13	$ 300	$ 322	$ 407	$ 425
Sault Ste. Marie	174	7	$ 346	$ 353	$ 443	$ 453
Cornwall	123	9	$ 362	$ 371	$ 513	$ 525
Population 30,000 - 99,999						
Average	**129**	**10**	**$ 269**	**$ 275**	**$ 280**	**$ 286**
Median	**130**	**9**	**$ 300**	**$ 301**	**$ 288**	**$ 297**
Ottawa	1,925		$ 287	$ 293	$ 193	$ 196
Toronto	7,664	205	$ 357	$ 374	$ 200	$ 208
Guelph			$ 269	$ 278	$ 212	$ 218
Kingston	251	12	$ 269	$ 291	$ 225	$ 235
London	838		$ 264	$ 274	$ 256	$ 264
Hamilton	1,051	38	$ 277	$ 282	$ 262	$ 267
Barrie			$ 316	$ 327	$ 270	$ 280
Greater Sudbury	356	17	$ 309	$ 317	$ 305	$ 314
Thunder Bay	335	33	$ 355	$ 360	$ 492	$ 499
Windsor	608	22	$ 429	$ 441	$ 567	$ 581
Population > 100,000						
Average	**1,628**	**55**	**$ 313**	**$ 324**	**$ 298**	**$ 306**
Median	**723**	**28**	**$ 298**	**$ 305**	**$ 259**	**$ 266**

Police *———(Sorted by Net Costs per $100,000 Assessment, Including Amortization)* ***(cont'd)***

Municipality	# of Full-Time Positions	# of Part-Time Positions	MPMP Operating Cost Services Per Person	MPMP Total Operating Costs Per Person	Net Costs per $100,000 CVA Excluding Amortization	Net Costs per $100,000 Including Amortization
District of Muskoka			$ 166	$ 166	$ 44	$ 44
Region Halton	950	22	$ 240	$ 256	$ 120	$ 128
Region York	2,006		$ 251	$ 264	$ 125	$ 130
Region Peel	2,671	34	$ 259	$ 267	$ 162	$ 168
Region Durham	1,138	275	$ 257	$ 266	$ 209	$ 215
Region Waterloo	1,015	N/A	N/A	N/A	$ 213	$ 221
Region Niagara	1,020	N/A	N/A	N/A	$ 271	$ 283
Regional Average	**1,467**	**110**	**$ 235**	**$ 244**	**$ 163**	**$ 170**
Regional Median	**1,079**	**34**	**$ 251**	**$ 264**	**$ 162**	**$ 168**

Police Statistics—Crime by Population Group

Municipality	Police Violent Crime Rate/1000 Persons	Police Property Crime Rate /1000 Persons	Police Crime Rate For Other Criminal Code Offences/ 1000 Persons	Police Total Crime Rate/1000 Persons (excluding Traffic)	Police Youth Crime Rate/ 1000 Youths
Central Elgin	3.07	10.39	1.91	15.37	4.51
Central Huron	8.04	23.32	5.27	36.62	32.12
Elliot Lake	16.07	29.24	8.23	53.55	43.70
Greenstone	62.24	79.81	20.75	162.79	163.16
Grey Highlands	5.10	16.68	2.12	23.90	10.06
Hanover	14.02	36.32	8.01	58.34	72.73
Ingersoll	8.56	30.63	5.43	44.62	10.43
Lambton Shores	8.26	22.24	5.63	36.13	47.86
Meaford	5.14	13.78	2.07	20.99	16.39
North Perth	5.78	29.53	4.20	39.51	17.65
Penetanguishene	10.43	20.31	3.18	33.92	123.08
Saugeen Shores	9.32	24.72	3.40	37.44	6.01
The Blue Mountains	8.83	31.77	4.18	44.79	13.18
Population < 15,000					
Average	**12.68**	**28.36**	**5.72**	**46.77**	**43.14**
Median	**8.56**	**24.72**	**4.20**	**37.44**	**17.65**
Brockville	8.92	32.33	31.28	72.52	124.85
Collingwood	9.30	29.83	13.67	52.80	47.22
Kenora	22.09	41.83	37.99	101.90	50.00
Kingsville	3.23	12.64	1.83	17.69	4.58
Middlesex Centre	8.86	31.90		40.76	
Orangeville	7.54	21.38	4.01	32.93	20.86
Port Hope	6.60	13.44	3.33	23.37	47.43
Prince Edward County	7.92	20.43	3.25	31.59	28.31
Springwater	2.25	14.93	2.30	19.48	5.17
Tillsonburg	8.04	22.02	5.49	35.55	20.99
Population 15,000 - 29,999					
Average	**8.47**	**24.07**	**11.46**	**42.86**	**38.82**
Median	**7.98**	**21.70**	**4.01**	**34.24**	**28.31**

Police Statistics—Crime by Population Group (cont'd)

Municipality	Police Violent Crime Rate/1000 Persons	Police Property Crime Rate /1000 Persons	Police Crime Rate For Other Criminal Code Offences/ 1000 Persons	Police Total Crime Rate/1000 Persons (excluding Traffic)	Police Youth Crime Rate/ 1000 Youths
Belleville	24.77	46.99	24.91	96.68	
Brant County	5.33	26.76	2.02	34.11	28.24
Cornwall	19.23	39.56	21.84	80.62	44.76
Innisfil	4.61	18.01	7.86	30.48	30.23
Lakeshore	3.12	12.13	1.06	16.30	3.57
North Bay	12.77	32.90	5.31	50.98	93.81
Orillia	17.42	38.56	12.21	68.19	78.49
Peterborough	10.61	39.06	10.58	60.25	64.39
Quinte West	7.50	21.89	4.08	33.47	18.43
Sarnia	13.47	35.74	19.40	68.61	36.43
Sault Ste. Marie	9.69	37.23	6.51	53.44	72.33
St. Thomas	7.31	21.47	5.30	34.09	41.06
Stratford	8.06	30.82	39.63	78.51	79.20
Timmins	18.53	34.66	11.40	64.59	27.16
Population 30,000 - 99,999					
Average	**11.60**	**31.13**	**12.30**	**55.02**	**47.55**
Median	**10.15**	**33.78**	**9.22**	**56.84**	**41.06**
Barrie	8.14	25.09	8.87	42.10	15.94
Greater Sudbury	10.02	30.11	7.60	47.73	60.49
Guelph	8.82	26.65	8.59	44.07	51.81
Hamilton	8.91	30.26	4.51	43.68	45.01
Kingston	10.64	37.49	7.17	55.30	20.85
London	9.16	38.81	13.42	61.39	37.42
Ottawa	5.84	24.26	4.32	34.43	17.06
Thunder Bay	16.22	36.74	12.99	65.94	36.73
Windsor	12.39	39.82	7.82	60.03	34.13
Population > 100,000					
Average	**10.01**	**32.14**	**8.37**	**50.52**	**35.49**
Median	**9.16**	**30.26**	**7.82**	**47.73**	**36.73**

Police Statistics—Crime by Population Group (cont'd)

Municipality	Police Violent Crime Rate/1000 Persons	Police Property Crime Rate /1000 Persons	Police Crime Rate For Other Criminal Code Offences/ 1000 Persons	Police Total Crime Rate/1000 Persons (excluding Traffic)	Police Youth Crime Rate/ 1000 Youths
Region Halton	3.81	14.99	2.04	20.84	17.72
Region Peel	5.20	15.03	2.73	22.97	21.46
District of Muskoka	7.80	25.63	4.19	37.61	21.96
Region Durham	6.74	18.55	3.63	28.92	34.44
Region York	4.76	14.08	1.58	20.42	20.15
Regional Average	**5.89**	**18.55**	**3.15**	**27.59**	**23.89**
Regional Median	**5.20**	**15.03**	**2.73**	**22.97**	**21.46**

Court Security Costs

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Including Amortization	Net Costs per $100,000 Including Amortization
Kingston	$ 4	$ 3
Ottawa	$ 5	$ 4
Prince Edward County	$ 5	$ 4
Hamilton	$ 7	$ 6
Greater Sudbury	$ 9	$ 9
London	$ 9	$ 9
Guelph	$ 12	$ 10
Toronto	$ 20	$ 11
Sarnia	$ 10	$ 11
Timmins	$ 9	$ 14
North Bay	$ 13	$ 14
Belleville	$ 14	$ 15
Peterborough	$ 16	$ 17
Windsor	$ 12	$ 18
Barrie	$ 24	$ 22
Owen Sound	$ 19	$ 23
Cornwall	$ 18	$ 27
Brockville	$ 25	$ 28
Average	**$ 12**	**$ 13**
Median	**$ 12**	**$ 11**
Region Halton	$ 2	$ 1
Region York	$ 4	$ 2
Region Peel	$ 7	$ 5
Region Durham	$ 7	$ 6
Region Waterloo	$ 8	$ 7
Region Niagara	$ 11	$ 10
Average	**$ 6**	**$ 5**
Median	**$ 7**	**$ 5**

Prisoner Transportation

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Including Amortization	Net Costs per $100,000 Including Amortization
Hamilton	$ (12)	$ (12)
Ottawa	$ 0	$ 0
London	$ 1	$ 1
Windsor	$ 2	$ 3
Greater Sudbury	$ 3	$ 4
Kingston	$ 7	$ 6
Belleville	$ 6	$ 7
Timmins	$ 8	$ 12
Average	**$ 2**	**$ 2**
Median	**$ 3**	**$ 3**
Region Durham	$ 0	$ 0
Region York	$ 0	$ 0
Region Waterloo	$ 0	$ 0
Region Peel	$ 1	$ 1
Region Halton	$ 5	$ 3
Region Niagara	$ 6	$ 5
Average	**$ 2**	**$ 2**
Median	**$ 1**	**$ 0**

Conservation Authority—(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Tillsonburg	$ 1	$ 1
Penetanguishene	$ 3	$ 3
Toronto	$ 6	$ 4
Sarnia	$ 4	$ 4
Greater Sudbury	$ 4	$ 4
Orangeville	$ 5	$ 5
Strathroy-Caradoc	$ 5	$ 5
Springwater	$ 9	$ 6
South Frontenac	$ 10	$ 6
Innisfil	$ 10	$ 6
Middlesex Centre	$ 11	$ 7
St. Thomas	$ 5	$ 7
Barrie	$ 8	$ 7
Lakeshore	$ 8	$ 7
The Blue Mountains	$ 39	$ 7
Ottawa	$ 10	$ 7
Central Elgin	$ 9	$ 7
Brant County	$ 11	$ 8
Peterborough	$ 8	$ 8
Brockville	$ 8	$ 8
Kingston	$ 9	$ 9
London	$ 8	$ 9
Prince Edward County	$ 12	$ 9
Meaford	$ 13	$ 9
Grey Highlands	$ 17	$ 9
Windsor	$ 7	$ 10
Quinte West	$ 10	$ 11
Hamilton	$ 12	$ 12
North Perth	$ 18	$ 13
Collingwood	$ 22	$ 13
Central Huron	$ 21	$ 13
Lambton Shores	$ 28	$ 14
Cornwall	$ 9	$ 14
Timmins	$ 10	$ 14
Port Hope	$ 16	$ 14
Saugeen Shores	$ 28	$ 16
Hanover	$ 15	$ 18
North Bay	$ 16	$ 18
Thunder Bay	$ 14	$ 20
Average	**$ 12**	**$ 9**
Median	**$ 10**	**$ 8**

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Region York	$ 6	$ 3
Region Halton	$ 14	$ 8
Region Waterloo	$ 11	$ 9
Region Durham	$ 12	$ 10
Region Niagara	$ 16	$ 15
Region Peel	$ 26	$ 18
Average	**$ 14**	**$ 11**
Median	**$ 13**	**$ 10**

Protective Inspection and Control

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Ottawa	$ (13)	$ (9)
Ingersoll	$ 1	$ 1
Lakeshore	$ 2	$ 1
Central Huron	$ 2	$ 1
Hanover	$ 1	$ 2
Quinte West	$ 2	$ 2
South Frontenac	$ 4	$ 2
Whitchurch-Stouffville	$ 6	$ 3
Caledon	$ 8	$ 4
Strathroy-Caradoc	$ 4	$ 4
Markham	$ 7	$ 4
Woolwich	$ 6	$ 4
Niagara-on-the-Lake	$ 10	$ 4
Meaford	$ 7	$ 5
Springwater	$ 7	$ 5
Middlesex Centre	$ 9	$ 5
Oakville	$ 11	$ 5
Lincoln	$ 7	$ 6
Brockville	$ 5	$ 6
Sarnia	$ 5	$ 6
Timmins	$ 4	$ 6
East Gwillimbury	$ 10	$ 6
Milton	$ 10	$ 6
Cambridge	$ 7	$ 7
Belleville	$ 6	$ 7
Pelham	$ 9	$ 7
Peterborough	$ 7	$ 7
Central Elgin	$ 9	$ 7
Burlington	$ 13	$ 8
St. Catharines	$ 7	$ 8
Mississauga	$ 12	$ 8
Kingston	$ 9	$ 8
Whitby	$ 10	$ 8
Bracebridge	$ 15	$ 8
Brant County	$ 12	$ 8
Prince Edward County	$ 12	$ 9
Wilmot	$ 12	$ 9
Gravenhurst	$ 22	$ 9
Halton Hills	$ 14	$ 9
King	$ 26	$ 9
Aurora	$ 17	$ 10
Lambton Shores	$ 19	$ 10
Collingwood	$ 16	$ 10
Huntsville	$ 18	$ 10
Newmarket	$ 15	$ 10
Cornwall	$ 7	$ 10

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Innisfil	$ 16	$ 10
The Blue Mountains	$ 58	$ 11
Barrie	$ 12	$ 11
Tillsonburg	$ 11	$ 11
Owen Sound	$ 10	$ 11
Sault Ste. Marie	$ 9	$ 12
Clarington	$ 14	$ 13
Orangeville	$ 14	$ 13
Toronto	$ 25	$ 14
Ajax	$ 16	$ 14
Elliot Lake	$ 6	$ 14
Greater Sudbury	$ 13	$ 14
Brock	$ 20	$ 15
Grey Highlands	$ 26	$ 15
Penetanguishene	$ 15	$ 15
Orillia	$ 17	$ 16
London	$ 16	$ 17
Thunder Bay	$ 13	$ 18
Scugog	$ 28	$ 19
Brampton	$ 22	$ 19
North Perth	$ 26	$ 19
Vaughan	$ 42	$ 20
Waterloo	$ 28	$ 20
Kitchener	$ 21	$ 21
Thorold	$ 22	$ 22
Hamilton	$ 23	$ 22
Greenstone	$ 26	$ 23
Georgina	$ 29	$ 23
Kenora	$ 22	$ 24
Fort Erie	$ 28	$ 26
St. Thomas	$ 19	$ 26
Guelph	$ 32	$ 26
Port Hope	$ 29	$ 26
North Bay	$ 24	$ 27
Stratford	$ 28	$ 27
Wainfleet	$ 38	$ 29
Niagara Falls	$ 32	$ 30
Oshawa	$ 30	$ 31
Welland	$ 24	$ 31
Windsor	$ 24	$ 35
Pickering	$ 50	$ 36
Average	**$ 16**	**$ 13**
Median	**$ 13**	**$ 10**

POA

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita	Net Costs per $100,000 CVA
Cornwall	$ (13)	$ (19)
Brockville	$ (9)	$ (10)
Central Elgin	$ (11)	$ (9)
Brant County	$ (11)	$ (8)
St. Thomas	$ (6)	$ (8)
Springwater	$ (9)	$ (6)
Quinte West	$ (5)	$ (6)
Greenstone	$ (7)	$ (6)
Orillia	$ (6)	$ (6)
Innisfil	$ (8)	$ (5)
Stratford	$ (5)	$ (5)
Collingwood	$ (8)	$ (5)
Belleville	$ (4)	$ (4)
Strathroy-Caradoc	$ (4)	$ (4)
Middlesex Centre	$ (5)	$ (3)
Wainfleet	$ (3)	$ (2)
St. Catharines	$ (2)	$ (2)
Thorold	$ (2)	$ (2)
Lincoln	$ (3)	$ (2)
West Lincoln	$ (2)	$ (2)
Niagara-on-the-Lake	$ (5)	$ (2)
Brock	$ (2)	$ (2)
Oshawa	$ (1)	$ (1)
Milton	$ (2)	$ (1)
Ajax	$ (2)	$ (1)
Clarington	$ (1)	$ (1)
Pickering	$ (2)	$ (1)
Scugog	$ (2)	$ (1)
Mississauga	$ 5	$ 3
East Gwillimbury	$ 9	$ 5
Cambridge	$ 6	$ 6
Hamilton	$ 7	$ 6
Greater Sudbury	$ 6	$ 7
Ottawa	$ 12	$ 9
Prince Edward County	$ 12	$ 9
Brampton	$ 13	$ 11
London	$ 11	$ 11
Caledon	$ 24	$ 12
Toronto	$ 22	$ 13
Kingston	$ 15	$ 14
Timmins	$ 10	$ 14
Kenora	$ 13	$ 14
Sault Ste. Marie	$ 11	$ 15
Guelph	$ 26	$ 21
Thunder Bay	$ 17	$ 23
Burlington	$ 39	$ 23
Peterborough	$ 23	$ 24
North Bay	$ 28	$ 31
Windsor	$ 29	$ 42
Barrie	$ 56	$ 50
Average	**$ 5**	**$ 5**
Median	**$ (2)**	**$ (1)**
Region Halton	$ (3)	$ (1)
District of Muskoka	$ 13	$ 3
Region York	$ 11	$ 6
Region Waterloo	$ 8	$ 7
Region Durham	$ 11	$ 10
Region Niagara	$ 16	$ 15
Average	**$ 9**	**$ 6**
Median	**$ 11**	**$ 6**

Roads Services

A municipality's transportation system affects the economic vitality and quality of life of its residents. The goal of Roads Services is to provide affordable, well-managed and safe traffic flow for pedestrians, cyclists, drivers, public transit and commercial traffic while contributing to the environment and the quality of community life.

Transportation infrastructure generally includes roads, bridges, culverts, sidewalks, traffic control systems, signage and boulevards. In addition to constructing and repairing infrastructure, roads services include clearing the transportation network of snow and debris to ensure that it is safe and convenient to use.

Single-tier municipalities are responsible for maintaining all types of roads, including arterial, collector and local roads and, in some cases, expressways and laneways. Upper-tier municipalities are not responsible for maintenance of local roads.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Municipal snow clearing standards, weather conditions, road types and snowfall
- Age and condition of the network
- The proportion of heavy trucks in the traffic stream
- The municipality's pavement standards
- Population density which affects usage and congestion, contributing to road maintenance and its cost
- Type of roads a municipality operates: i.e. arterial, collector or local roads and expressways
- Availability of public transit
- Average commute distances (e.g. from home to work or school)
- Volume of traffic coming from outside the municipality

Roadways—Paved *(Sorted by Net Costs per $100,000 Assessment, Including Amortization)*

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Markham	$ 33	$ 33	$ 18	$ 18
Cornwall	$ 16	$ 16	$ 24	$ 24
Gravenhurst	$ 19	$ 63	$ 8	$ 25
Wainfleet	$ (14)	$ 34	$ (11)	$ 25
Mississauga	$ 8	$ 48	$ 5	$ 30
Pickering	$ 16	$ 43	$ 12	$ 31
East Gwillimbury	$ 25	$ 80	$ 14	$ 44
Aurora	$ 49	$ 77	$ 28	$ 44
Vaughan	$ 20	$ 94	$ 10	$ 45
Newmarket	$ 28	$ 70	$ 19	$ 47
Grey Highlands	$ 7	$ 92	$ 4	$ 52
Clarington	$ 3	$ 60	$ 3	$ 53
Oakville	$ 57	$ 113	$ 27	$ 53
Kitchener	$ 20	$ 57	$ 20	$ 56
Stouffville	$ 76	$ 105	$ 41	$ 56
Brampton	$ 31	$ 68	$ 27	$ 58
Collingwood	$ 43	$ 102	$ 25	$ 61
Niagara-on-the-Lake	$ 99	$ 152	$ 44	$ 67
Milton	$ 45	$ 108	$ 28	$ 67
Central Huron	$ 56	$ 104	$ 37	$ 68
Owen Sound	$ (9)	$ 59	$ (11)	$ 69
Waterloo	$ 30	$ 100	$ 21	$ 71
Lambton Shores	$ 21	$ 153	$ 11	$ 76
Whitby	$ 3	$ 95	$ 2	$ 78
Woolwich	$ 32	$ 111	$ 22	$ 78
Ajax	$ 38	$ 88	$ 35	$ 81
Oshawa	$ 22	$ 82	$ 23	$ 85
Caledon	$ 26	$ 178	$ 12	$ 86
The Blue Mountains	$ 258	$ 464	$ 48	$ 86
Fort Erie	$ 16	$ 94	$ 15	$ 86
North Perth	$ 80	$ 122	$ 59	$ 89
Brock	$ 4	$ 127	$ 3	$ 91
St. Catharines	$ 31	$ 87	$ 33	$ 93
Springwater	$ 20	$ 137	$ 14	$ 95
Georgina	$ 25	$ 120	$ 20	$ 96
Innisfil	$ 35	$ 146	$ 23	$ 96
Burlington	$ 118	$ 163	$ 70	$ 96
Cambridge	$ 71	$ 103	$ 67	$ 97
Lakeshore	$ 31	$ 115	$ 26	$ 98
Central Elgin	$ 32	$ 121	$ 26	$ 98
King	$ 207	$ 308	$ 72	$ 107
Halton Hills	$ 49	$ 169	$ 31	$ 108
Middlesex Centre	$ 57	$ 179	$ 34	$ 108
West Lincoln	$ 53	$ 116	$ 50	$ 109
Strathroy-Caradoc	$ 14	$ 108	$ 14	$ 110
Lincoln	$ 39	$ 141	$ 31	$ 113
Bracebridge	$ 56	$ 207	$ 31	$ 113
Penetanguishene	$ 65	$ 109	$ 67	$ 114
Scugog	$ 115	$ 171	$ 76	$ 114
Saugeen Shores	$ 32	$ 195	$ 19	$ 114
Hanover	$ 41	$ 98	$ 49	$ 119
Sarnia	$ 30	$ 106	$ 35	$ 121
Niagara Falls	$ 88	$ 128	$ 84	$ 121
Wilmot	$ 78	$ 188	$ 57	$ 136
Wellesley	$ 61	$ 200	$ 45	$ 149
Thorold	$ 74	$ 162	$ 74	$ 161
Kingsville	$ (39)	$ 176	$ (37)	$ 165
Port Hope	$ 126	$ 185	$ 115	$ 168
South Frontenac	$ 48	$ 279	$ 31	$ 181
Pelham	$ 79	$ 235	$ 63	$ 188
Tillsonburg	$ 99	$ 176	$ 108	$ 192
Meaford	$ 186	$ 282	$ 129	$ 194
Huntsville	$ 147	$ 354	$ 84	$ 202
Orangeville	$ 137	$ 230	$ 124	$ 208
Welland	$ 128	$ 170	$ 168	$ 222
Ingersoll	$ 112	$ 195	$ 131	$ 228
Lower Tier Average	**$ 55**	**$ 137**	**$ 39**	**$ 99**
Lower Tier Median	**$ 39**	**$ 115**	**$ 28**	**$ 94**

Roadways—Paved *(Sorted by Net Costs per $100,000 Assessment, Including Amortization)* ***(cont'd)***

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Toronto	$ 60	$ 89	$ 34	$ 51
Ottawa	$ 35	$ 87	$ 25	$ 62
Peterborough	$ 6	$ 62	$ 6	$ 65
Brockville	$ 51	$ 79	$ 57	$ 88
Sault Ste. Marie	$ 58	$ 77	$ 81	$ 108
Barrie	$ 54	$ 125	$ 48	$ 112
London	$ 49	$ 117	$ 52	$ 123
Kingston	$ 75	$ 139	$ 67	$ 125
Stratford	$ 115	$ 132	$ 110	$ 127
Brant County	$ 71	$ 182	$ 51	$ 132
St. Thomas	$ 42	$ 99	$ 58	$ 137
Hamilton	$ 58	$ 164	$ 56	$ 157
Orillia	$ 15	$ 170	$ 14	$ 158
Timmins	$ 72	$ 107	$ 106	$ 159
Windsor	$ 20	$ 121	$ 29	$ 173
Guelph	$ 187	$ 244	$ 155	$ 202
Kenora	$ 99	$ 201	$ 111	$ 225
County	$ 120	$ 310	$ 88	$ 226
Greater Sudbury	$ 62	$ 220	$ 67	$ 239
Thunder Bay	$ 55	$ 201	$ 77	$ 279
North Bay	$ 140	$ 254	$ 156	$ 283
Belleville	$ 70	$ 312	$ 76	$ 337
Quinte West	$ 122	$ 458	$ 141	$ 531
Elliot Lake	$ 152	$ 239	$ 358	$ 565
Greenstone	$ 526	$ 752	$ 453	$ 648
Single Tier Average	**$ 93**	**$ 198**	**$ 99**	**$ 212**
SingleTier Median	**$ 62**	**$ 164**	**$ 67**	**$ 158**
Region Halton	$ 19	$ 37	$ 11	$ 20
Region Niagara	$ 2	$ 31	$ 2	$ 29
Region York	$ 26	$ 59	$ 14	$ 32
Region Peel	$ 21	$ 46	$ 14	$ 32
District of Muskoka	$ 34	$ 169	$ 9	$ 44
Region Durham	$ 11	$ 59	$ 9	$ 50
Region Waterloo	$ 9	$ 59	$ 8	$ 52
Region Average	**$ 17**	**$ 66**	**$ 10**	**$ 37**
Region Median	**$ 19**	**$ 59**	**$ 9**	**$ 32**

Roadways—Paved

(Sorted by MPMP Total Costs per Paved Lane Km, Including Amortization)

Municipality	Lane km rated good/very good	Costs per Paved Lane km Excl. Amort.	Total Costs per lane km Incl. Amort.
Cornwall	66%	$ 1,379	$ 1,379
Gravenhurst	100%	$ 458	$ 1,510
Central Elgin	60%	$ 742	$ 2,460
Central Huron	100%	$ 1,577	$ 2,943
West Lincoln	79%	$ 1,549	$ 3,357
Port Hope	30%	$ 2,679	$ 3,810
Grey Highlands	50%	$ 320	$ 4,033
Fort Erie	92%	$ 581	$ 4,076
Lambton Shores	74%	$ 633	$ 4,151
Springwater	79%	$ 618	$ 4,177
Clarington	57%	$ 1,160	$ 4,464
Lakeshore	60%	$ 1,439	$ 4,880
Owen Sound	47%	$ (803)	$ 4,904
North Perth	60%	$ 2,890	$ 4,908
Middlesex Centre	70%	$ 1,686	$ 5,298
Lincoln	26%	$ 1,522	$ 5,488
Pickering	88%	$ 1,738	$ 5,580
Niagara-on-the-Lake	75%	$ 3,695	$ 5,640
Penetanguishene	47%	$ 3,479	$ 5,806
Collingwood	94%	$ 2,086	$ 6,703
Woolwich	77%	$ 1,901	$ 6,794
Innisfil	64%	$ 1,777	$ 7,302
Mississauga	77%	$ 1,694	$ 7,378
Saugeen Shores	100%	$ 1,925	$ 7,481
Markham	91%	$ 7,835	$ 7,835
Pelham	82%	$ 2,571	$ 7,893
Meaford	N/A	$ 5,071	$ 7,927
Brock	47%	$ 664	$ 7,962
Georgina	57%	$ 1,791	$ 8,449
Caledon	52%	$ 1,111	$ 8,576
Bracebridge	22%	$ 2,432	$ 8,617
Huntsville	67%	$ 3,915	$ 8,997
Wilmot	65%	$ 3,888	$ 9,143
Kitchener	33%	$ 3,269	$ 9,221
Hanover	53%	$ 3,840	$ 9,235
Milton	86%	$ 3,039	$ 9,256
Sarnia	61%	$ 3,814	$ 10,143
Niagara Falls	65%	$ 6,929	$ 10,233
St. Catharines	69%	$ 3,412	$ 10,308
Thorold	69%	$ 4,948	$ 10,518
Kingsville	70%	$ 201	$ 10,601
Aurora		$ 6,907	$ 11,006
Newmarket	80%	$ 4,306	$ 11,128
Oshawa	82%	$ 2,996	$ 11,177
Whitby	73%	$ 350	$ 11,361
Whitchurch-Stouffville	61%	$ 7,693	$ 11,390
The Blue Mountains	53%	$ 6,408	$ 11,391
Oakville	66%	$ 5,921	$ 12,087
Halton Hills	68%	$ 3,786	$ 12,228
Brampton	86%	$ 5,791	$ 12,279
Tillsonburg	69%	$ 6,191	$ 12,474
Wellesley	50%	$ 3,832	$ 12,612
King	50%	$ 8,227	$ 13,803
Cambridge	69%	$ 9,423	$ 13,867
Waterloo	68%	$ 6,415	$ 15,084
Vaughan	100%	$ 3,287	$ 15,177
Ajax	89%	$ 6,820	$ 15,341
Ingersoll	50%	$ 9,229	$ 17,193
Burlington	45%	$ 16,176	$ 18,030
Orangeville	70%	$ 14,084	$ 26,960
Lower Tier Average	**66%**	**$ 3,722**	**$ 8,900**
Lower Tier Median	**67%**	**$ 3,018**	**$ 8,596**

Roadways—Paved (cont'd)

(Sorted by MPMP Total Costs per Paved Lane Km, Including Amortization)

Municipality	Lane km rated good/very good	Operating Costs per Paved Lane km Excl.	Total Costs per lane km Incl. Amort.
Brant County	55%	$ 1,335	$ 3,751
Prince Edward County	26%	$ 1,676	$ 4,633
Sault Ste. Marie	24%	$ 3,740	$ 4,959
Brockville	48%	$ 3,612	$ 5,940
Timmins	79%	$ 4,071	$ 6,040
Peterborough	63%	$ 1,788	$ 7,060
Ottawa	48%	$ 3,413	$ 7,917
St. Thomas	45%	$ 4,383	$ 9,638
Kenora	37%	$ 4,851	$ 10,208
Kingston	69%	$ 4,552	$ 10,239
Windsor	51%	$ 2,154	$ 11,524
Stratford	75%	$ 10,326	$ 12,053
Greater Sudbury	51%	$ 3,441	$ 12,151
London	62%	$ 4,640	$ 12,259
Greenstone	77%	$ 8,351	$ 12,307
Barrie	78%	$ 5,726	$ 12,923
Thunder Bay	51%	$ 3,151	$ 13,030
Quinte West	100%	$ 3,598	$ 13,728
Hamilton	67%	$ 4,073	$ 14,091
Elliot Lake	63%	$ 9,230	$ 14,536
Orillia	40%	$ 1,321	$ 14,626
Belleville	65%	$ 4,345	$ 17,809
Toronto	80%	$ 10,413	$ 18,465
North Bay	26%	$ 9,564	$ 18,676
Guelph	9%	$ 21,057	$ 27,616
Single Tier Average	**56%**	**$ 5,392**	**$ 11,847**
Single Tier Median	**55%**	**$ 4,073**	**$ 12,151**

Municipality	Lane km rated good/very good	Operating Costs per Paved Lane km Excl.	Total Costs per lane km Incl. Amort.
District of Muskoka	50%	$ 1,406	$ 6,776
Region Durham	40%	$ 3,418	$ 17,876
Region Waterloo	54%	$ 2,529	$ 18,502
Region Halton	74%	$ 10,321	$ 19,557
Region York	82%	$ 7,976	$ 19,612
Region Peel	88%	$ 18,330	$ 37,468
Region Average	**65%**	**$ 7,330**	**$ 19,965**
Region Median	**64%**	**$ 5,697**	**$ 19,030**

Roadways—Unpaved *(Sorted by Net Costs per $100,000 Assessment, Including Amortization)*

Municipality	Costs per Lane km Excl. Amort.	Costs per Lane km Incl. Amortiz.	Net Costs per Capita Excl. Amortiz.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Collingwood	$ 11,863	$ 16,955	$ (8)	$ (7)	$ (4)	$ (4)
Newmarket	$ 12,305	$ 12,305	$ 0	$ 0	$ 0	$ 0
Vaughan	$ 18,072	$ 18,072	$ 0	$ 0	$ 0	$ 0
Kitchener	$ 9,267	$ 9,267	$ 0	$ 0	$ 0	$ 0
East Gwillimbury			$ 0	$ 0	$ 0	$ 0
Ajax	$ 3,495	$ 5,098	$ 0	$ 0	$ 0	$ 0
Whitby	$ 6,589	$ 6,589	$ 1	$ 1	$ 1	$ 1
Whitchurch-Stouffville	$ 3,914	$ 11,939	$ 0	$ 1	$ 0	$ 1
Oshawa	$ 12,766	$ 12,766	$ 1	$ 1	$ 1	$ 1
Waterloo		$ 9,808		$ 1		$ 1
Niagara Falls	$ 1,705	$ 1,740	$ 1	$ 1	$ 1	$ 1
Kingsville	$ 801	$ 923	$ 3	$ 3	$ 3	$ 3
Owen Sound	$ 11,619	$ 11,619	$ 3	$ 3	$ 3	$ 3
Niagara-on-the-Lake	$ 2,750	$ 4,703	$ 4	$ 7	$ 2	$ 3
Fort Erie	$ 1,031	$ 1,031	$ 4	$ 4	$ 3	$ 3
Halton Hills	$ 10,733	$ 14,614	$ 5	$ 7	$ 3	$ 5
Thorold	$ 6,926	$ 6,926	$ 5	$ 5	$ 5	$ 5
Gravenhurst	$ 394	$ 980	$ 6	$ 14	$ 2	$ 5
Penetanguishene	$ 877	$ 3,041	$ 2	$ 7	$ 2	$ 7
Pickering	$ 5,928	$ 5,988	$ 13	$ 13	$ 10	$ 10
Wilmot	$ 860	$ 3,311	$ 4	$ 14	$ 3	$ 10
Caledon	$ 2,745	$ 5,606	$ 11	$ 22	$ 5	$ 10
Welland			$ 4	$ 8	$ 5	$ 11
Port Hope	$ 397	$ 891	$ 5	$ 12	$ 5	$ 11
Woolwich	$ 1,795	$ 1,795	$ 16	$ 16	$ 12	$ 12
Georgina	$ 61,961	$ 63,730	$ 15	$ 15	$ 12	$ 12
Meaford		$ 582		$ 18		$ 12
Bracebridge	$ 1,816	$ 1,816	$ 29	$ 29	$ 16	$ 16
Strathroy-Caradoc			$ 7	$ 17	$ 7	$ 17
The Blue Mountains		$ 2,648		$ 104		$ 19
Innisfil	$ 6,232	$ 10,995	$ 17	$ 29	$ 11	$ 19
Lakeshore	$ 2,722	$ 2,925	$ 21	$ 23	$ 18	$ 19
Lambton Shores	$ 1,423	$ 1,937	$ 37	$ 50	$ 18	$ 25
Saugeen Shores	$ 3,761	$ 4,559	$ 40	$ 49	$ 24	$ 29
Central Elgin	$ 3,464	$ 5,494	$ 26	$ 42	$ 21	$ 34
Clarington	$ 3,877	$ 17,197	$ 9	$ 41	$ 8	$ 37
Wainfleet			$ 51	$ 56	$ 39	$ 43
West Lincoln	$ 2,425	$ 2,473	$ 48	$ 49	$ 45	$ 46
South Frontenac			$ 47	$ 77	$ 31	$ 50
Middlesex Centre	$ 1,750	$ 2,578	$ 58	$ 85	$ 35	$ 51
Springwater	$ 1,671	$ 6,241	$ 20	$ 74	$ 14	$ 51
Scugog			$ 38	$ 78	$ 25	$ 52
Central Huron	$ 921	$ 1,744	$ 50	$ 94	$ 32	$ 61
Brock	$ 881	$ 2,513	$ 42	$ 118	$ 30	$ 85
North Perth	$ 1,441	$ 2,530	$ 77	$ 118	$ 56	$ 86
Grey Highlands	$ 1,594	$ 4,651	$ 71	$ 213	$ 40	$ 120
Wellesley	$ 9,626	$ 26,554	$ 108	$ 305	$ 81	$ 228
Lower Tier Average	**$ 6,116**	**$ 7,979**	**$ 20**	**$ 39**	**$ 14**	**$ 26**
Lower Tier Median	**$ 2,747**	**$ 4,703**	**$ 8**	**$ 15**	**$ 6**	**$ 11**

Roadways—Unpaved (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Costs per Lane km Excl. Amort.	Costs per Lane km Incl. Amortiz.	Net Costs per Capita Excl. Amortiz.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
St. Thomas	$ 347	$ 347	$ 0	$ 0	$ 0	$ 0
Peterborough		$ 4,518		$ 0		$ 0
Windsor	$ 348	$ 1,407	$ 0	$ 0	$ 0	$ 0
Quinte West	$ 3,580	$ 3,580	$ 0	$ 0	$ 0	$ 0
Kingston	$ 985	$ 1,610	$ 0	$ 1	$ 0	$ 1
Hamilton	$ 8,438	$ 8,489	$ 1	$ 1	$ 1	$ 1
London	$ 13,577	$ 13,577	$ 1	$ 1	$ 1	$ 1
Sault Ste. Marie	$ 2,924	$ 5,164	$ 1	$ 1	$ 1	$ 2
Ottawa	$ 2,753	$ 2,753	$ 3	$ 3	$ 2	$ 2
North Bay	$ 7,771	$ 11,682	$ 4	$ 5	$ 4	$ 6
Thunder Bay	$ 5,555	$ 5,555	$ 9	$ 9	$ 13	$ 13
Greater Sudbury	$ 3,048	$ 3,418	$ 11	$ 13	$ 12	$ 14
Prince Edward County	$ 1,377	$ 1,377	$ 20	$ 20	$ 14	$ 14
Timmins	$ 4,824	$ 5,312	$ 17	$ 19	$ 26	$ 29
Brant County	$ 2,352	$ 2,932	$ 34	$ 43	$ 25	$ 31
Kenora	$ 927	$ 1,462	$ 21	$ 33	$ 23	$ 37
Elliot Lake	$ 4,564	$ 9,784	$ 24	$ 51	$ 56	$ 121
Greenstone	$ 4,142	$ 4,142	$ 188	$ 188	$ 162	$ 162
Single Tier Average	**$ 3,971**	**$ 4,839**	**$ 20**	**$ 22**	**$ 20**	**$ 24**
Single Tier Median	**$ 3,048**	**$ 3,861**	**$ 4**	**$ 4**	**$ 4**	**$ 4**

Roadways—Bridges and Culverts *(Sorted by Net Costs per $100,000 Assessment, Including Amortization)*

Municipality	Total Costs per m2 Surface Area	Adequacy of Bridges	Total m2 Surface Area	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Waterloo	$ 1	69%	10,146	$ 0	$ 0	$ 0
Sarnia	$ 2	93%	14,299	$ 0	$ 0	$ 0
Cornwall	$ 4	96%	9,227	$ 1	$ 1	$ 1
Niagara-on-the-Lake	$ 22	82%	3,507	$ 3	$ 1	$ 1
Newmarket	$ 26	97%	5,815	$ 2	$ 0	$ 1
Kitchener	$ 12	89%	27,479	$ 1	$ 0	$ 1
Owen Sound	$ 90	56%	285	$ 1	$ 1	$ 1
Pickering	$ 20	54%	9,763	$ 2		$ 1
St. Catharines	$ 32	68%	5,830	$ 1	$ 0	$ 1
Whitchurch-Stouffville	$ 132	100%	1,129	$ 3	$ 0	$ 2
Collingwood	$ 17	55%	4,217	$ 3	$ 0	$ 2
Fort Erie	$ 14	73%	4,674	$ 2		$ 2
East Gwillimbury				$ 4	$ 1	$ 2
Welland	$ 11	100%	7,837	$ 2	$ 2	$ 2
Oshawa	$ 37	54%	10,168	$ 2	$ 1	$ 2
Thorold	$ 2	71%	31,500	$ 3	$ 3	$ 3
Ajax	$ 29	97%		$ 3	$ 0	$ 3
Mississauga	$ 34	96%	109,473	$ 5	$ 0	$ 3
Burlington	$ 24	67%	40,927	$ 5	$ 1	$ 3
Brampton	$ 31	100%	66,541	$ 4	$ 0	$ 3
The Blue Mountains	$ 39	63%	2,863	$ 17		$ 3
Saugeen Shores	$ 16	96%	5,156	$ 6	$ 1	$ 4
Markham	$ 61	89%	36,032	$ 7	$ 4	$ 4
Oakville	$ 43	93%	40,099	$ 9	$ 0	$ 4
Gravenhurst	$ 166	83%	835	$ 11	$ 3	$ 5
Scugog				$ 7	$ 3	$ 5
Whitby	$ 67	84%	10,777	$ 6	$ 0	$ 5
Georgina	$ 298	100%	914	$ 6	$ 3	$ 5
Springwater	$ 69	93%	1,923	$ 7	$ 2	$ 5
Woolwich	$ 38	67%	5,548	$ 8	$ 1	$ 6
Middlesex Centre	$ 22	97%	8,129	$ 10	$ 2	$ 6
Central Huron	$ 14	98%	5,420	$ 10	$ 4	$ 6
Wellesley	$ 24	73%	4,141	$ 9		$ 6
Vaughan	$ 138	85%	31,978	$ 14	$ 5	$ 7

Roadways—Bridges and Culverts (cont'd)

Municipality	Total Costs per m2 Surface Area	Adequacy of Bridges	Total m2 Surface Area	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Lambton Shores	$ 81	70%	1,909	$ 14	$ 2	$ 7
King	$ 58	41%	7,398	$ 21	$ 2	$ 7
Clarington	$ 46	76%	17,956	$ 9	$ 2	$ 8
Bracebridge	$ 103	58%	2,228	$ 15	$ 5	$ 8
Halton Hills	$ 45	5%	18,735	$ 14	$ 2	$ 9
Niagara Falls	$ 49	68%	16,356	$ 9	$ 4	$ 9
Milton	$ 20	100%	71,600	$ 15	$ 7	$ 9
West Lincoln	$ 16	34%	9,448	$ 10	$ 3	$ 10
Central Elgin	$ 55	97%	3,061	$ 13	$ 3	$ 10
Innisfil	$ 128	85%	4,864	$ 18	$ 1	$ 12
Port Hope	$ 35	95%	6,321	$ 14	$ 5	$ 12
Grey Highlands	$ 225	72%	1,000	$ 23	$ 6	$ 13
Wainfleet	$ 251	56%	450	$ 18	$ 10	$ 13
Kingsville	$ 149	78%	2,122	$ 14	$ 2	$ 13
Caledon	$ 87	35%	20,422	$ 29	$ 12	$ 14
Lincoln	$ 64	75%	6,403	$ 17	$ 8	$ 14
Lakeshore	$ 65	37%	8,918	$ 16	$ 12	$ 14
North Perth	$ 27	93%	9,272	$ 19	$ 6	$ 14
Brock	$ 39	67%	6,105	$ 21	$ 10	$ 15
Meaford	$ 21	62%	12,011	$ 22		$ 15
Ingersoll	$ 533	100%	334	$ 14	$ 2	$ 17
South Frontenac				$ 27	$ 4	$ 18
Lower Tier Average	**$ 68**	**75%**	**13,521**	**$ 10**	**$ 3**	**$ 7**
Lower Tier Median	**$ 38**	**77%**	**6,362**	**$ 9**	**$ 2**	**$ 5**

Roadways—Bridges and Culverts (cont'd)

Municipality	Total Costs per m2 Surface Area	Adequacy of Bridges	Total m2 Surface Area	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Prince Edward County	$ 21	18%	3,925	$ 3	$ 2	$ 2
Guelph	$ 23	93%	16,297	$ 3	$ 0	$ 2
Toronto				$ 4	$ 0	$ 3
Orillia	$ 156	100%	581	$ 3	$ 2	$ 3
Brockville	$ 14	68%	4,640	$ 3	$ 2	$ 3
Barrie	$ 81	83%	9,012	$ 5	$ 4	$ 4
Stratford	$ 28	78%	5,034	$ 4	$ 0	$ 4
St. Thomas	$ 12	50%	11,096	$ 3	$ 1	$ 5
Kingston	$ 37	96%	19,317	$ 6	$ 1	$ 5
Greenstone	$ 4		6,976	$ 6	$ 0	$ 5
Peterborough	$ 28	60%	18,986	$ 7	$ 0	$ 7
Ottawa	$ 30	144%	364,512	$ 12	$ 5	$ 8
Hamilton	$ 32	61%	197,156	$ 12	$ 3	$ 11
Belleville	$ 27	93%	20,417	$ 11	$ 4	$ 12
Windsor	$ 27	60%	69,317	$ 9	$ 1	$ 12
London	$ 68	82%	66,822	$ 12	$ 6	$ 12
Thunder Bay	$ 49	76%	30,087	$ 13	$ (2)	$ 19
North Bay	$ 71	66%	13,903	$ 18	$ 11	$ 20
Quinte West	$ 28	86%	28,563	$ 18	$ 7	$ 21
Greater Sudbury	$ 73	69%	46,856	$ 21	$ 11	$ 22
Sault Ste. Marie	$ 202	46%	6,165	$ 16	$ 17	$ 23
Brant County	$ 30	85%		$ 34	$ 9	$ 24
Kenora	$ 38	98%	10,464	$ 25	$ 0	$ 28
Timmins	$ 85	89%	15,524	$ 30	$ 24	$ 44
Single Tier Average	**$ 51**	**77%**	**41,997**	**$ 12**	**$ 5**	**$ 13**
Single Tier Median	**$ 30**	**82%**	**15,524**	**$ 10**	**$ 2**	**$ 10**
Region Durham	$ 22	78%	84,154	$ 3	$ 1	$ 2
Region Peel	$ 71	91%	82,380	$ 4	$ 1	$ 3
Region Halton	$ 50	97%	70,771	$ 7	$ 0	$ 4
Region Waterloo	$ 35	69%	77,635	$ 5	$ 1	$ 4
Region York	$ 79	85%	118,914	$ 8	$ 2	$ 4
District of Muskoka	$ 90	68%	21,000	$ 32	$ 2	$ 8
Average	**$ 58**	**81%**	**75,809**	**$ 9**	**$ 1**	**$ 4**
Median	**$ 61**	**82%**	**80,008**	**$ 5**	**$ 1**	**$ 4**

Roadways—Traffic Operations

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	per Capita Excl. Amort.	per Capita Incl. Amort.	per $100,000 CVA Excl.Amort.	per $100,000 CVA Incl. Amort.
Wilmot	$ 2	$ 2	$ 1	$ 1
Pelham	$ 2	$ 2	$ 1	$ 1
Meaford		$ 3		$ 2
The Blue Mountains		$ 13		$ 2
Wellesley	$ 4	$ 4	$ 3	$ 3
Markham	$ 8	$ 8	$ 5	$ 5
Newmarket	$ 7	$ 7	$ 5	$ 5
Aurora	$ 6	$ 11	$ 3	$ 7
Whitchurch-Stouffville	$ 6	$ 13	$ 3	$ 7
Waterloo	$ 11	$ 11	$ 8	$ 8
Sarnia	$ 10	$ 10	$ 11	$ 11
Vaughan	$ 23	$ 24	$ 11	$ 11
Georgina	$ 17	$ 17	$ 13	$ 14
Hanover	$ 11	$ 11	$ 14	$ 14
Lambton Shores	$ 20	$ 31	$ 10	$ 15
Welland	$ 7	$ 13	$ 9	$ 17
Mississauga	$ 21	$ 27	$ 13	$ 17
Thorold	$ 17	$ 17	$ 17	$ 17
Woolwich	$ 16	$ 25	$ 12	$ 18
Ajax	$ 16	$ 20	$ 15	$ 18
Central Elgin	$ 19	$ 23	$ 15	$ 19
Pickering	$ 22	$ 27	$ 16	$ 19
Oakville	$ 41	$ 44	$ 19	$ 21
Scugog	$ 27	$ 31	$ 18	$ 21
Burlington	$ 29	$ 35	$ 17	$ 21
Halton Hills	$ 22	$ 34	$ 14	$ 21
West Lincoln	$ 19	$ 24	$ 18	$ 23
Penetanguishene	$ 20	$ 23	$ 21	$ 24
Kitchener	$ 19	$ 24	$ 19	$ 24
St. Catharines	$ 17	$ 23	$ 18	$ 24
Niagara-on-the-Lake	$ 46	$ 57	$ 21	$ 25
Ingersoll	$ (3)	$ 24	$ (3)	$ 28

Roadways—Traffic Operations (cont'd)

Municipality	per Capita Excl. Amort.	per Capita Incl. Amort.	per $100,000 CVA Excl.Amort.	per $100,000 CVA Incl. Amort.
Milton	$ 36	$ 48	$ 23	$ 30
Oshawa	$ 32	$ 33	$ 33	$ 34
Brampton	$ 33	$ 42	$ 28	$ 36
Port Hope	$ 17	$ 40	$ 16	$ 36
Owen Sound	$ 22	$ 32	$ 26	$ 37
Springwater	$ 61	$ 64	$ 43	$ 44
Lakeshore	$ 43	$ 53	$ 37	$ 45
Collingwood	$ 41	$ 78	$ 25	$ 47
Gravenhurst	$ 103	$ 122	$ 41	$ 48
South Frontenac	$ 75	$ 75	$ 49	$ 49
Caledon	$ 94	$ 109	$ 45	$ 53
Central Huron	$ 49	$ 93	$ 32	$ 61
Saugeen Shores	$ 98	$ 111	$ 58	$ 65
East Gwillimbury	$ 109	$ 128	$ 61	$ 71
Lincoln	$ 70	$ 89	$ 56	$ 71
Niagara Falls	$ 72	$ 78	$ 68	$ 74
Kingsville	$ 72	$ 80	$ 68	$ 74
Whitby	$ 83	$ 91	$ 68	$ 75
Innisfil	$ 89	$ 115	$ 59	$ 76
Fort Erie	$ 74	$ 86	$ 68	$ 79
Strathroy-Caradoc	$ 70	$ 81	$ 71	$ 82
Clarington	$ 82	$ 94	$ 72	$ 83
Middlesex Centre	$ 146	$ 155	$ 88	$ 94
Wainfleet	$ 101	$ 131	$ 76	$ 99
Brock	$ 120	$ 140	$ 87	$ 101
Grey Highlands	$ 174	$ 206	$ 98	$ 116
Cornwall	$ 55	$ 147	$ 83	$ 221
Lower Tier Average	**$ 44**	**$ 54**	**$ 32**	**$ 40**
Lower Tier Median	**$ 27**	**$ 33**	**$ 19**	**$ 24**

Roadways—Traffic Operations (cont'd)

Municipality	per Capita Excl. Amort.	per Capita Incl. Amort.	per $100,000 CVA Excl.Amort.	per $100,000 CVA Incl. Amort.
Prince Edward County	$ 15	$ 15	$ 11	$ 11
Toronto	$ 26	$ 29	$ 15	$ 17
Stratford	$ 7	$ 22	$ 7	$ 21
North Bay	$ 19	$ 21	$ 21	$ 24
Kenora	$ 17	$ 25	$ 19	$ 27
Barrie	$ 30	$ 33	$ 27	$ 30
London	$ 24	$ 31	$ 25	$ 32
Guelph	$ 34	$ 40	$ 28	$ 33
Peterborough	$ 23	$ 43	$ 24	$ 45
Hamilton	$ 42	$ 50	$ 40	$ 48
Kingston	$ 31	$ 55	$ 28	$ 50
Greater Sudbury	$ 39	$ 46	$ 43	$ 50
Belleville	$ 39	$ 47	$ 42	$ 50
Brant County	$ 67	$ 72	$ 49	$ 52
Quinte West	$ 43	$ 46	$ 50	$ 54
Timmins	$ 32	$ 37	$ 47	$ 54
Orillia	$ 48	$ 59	$ 44	$ 55
St. Thomas	$ 34	$ 46	$ 47	$ 64
Brockville	$ 38	$ 60	$ 43	$ 67
Elliot Lake	$ 28	$ 35	$ 66	$ 82
Thunder Bay	$ 43	$ 60	$ 59	$ 83
Ottawa	$ 117	$ 134	$ 84	$ 96
Windsor	$ 84	$ 96	$ 120	$ 138
Sault Ste. Marie	$ 132	$ 172	$ 185	$ 242
Single Tier Average	**$ 42**	**$ 53**	**$ 47**	**$ 59**
Single Tier Median	**$ 34**	**$ 46**	**$ 42**	**$ 50**
Region Peel	$ 5	$ 6	$ 3	$ 4
Region Halton	$ 7	$ 13	$ 4	$ 7
Region York	$ 13	$ 14	$ 7	$ 8
District of Muskoka	$ 31	$ 35	$ 8	$ 9
Region Waterloo	$ 17	$ 19	$ 15	$ 16
Region Durham	$ 28	$ 32	$ 24	$ 27
Region Niagara	$ 48	$ 57	$ 45	$ 54
Average	**$ 21**	**$ 25**	**$ 15**	**$ 18**
Median	**$ 17**	**$ 19**	**$ 8**	**$ 9**

Winter Control—Except Sidewalks, Parking Lots

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Costs per Lane km Excl. Amort.	Costs per Lane km Incl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
East Gwillimbury			$ 9	$ 5
Niagara-on-the-Lake	$ 517	$ 517	$ 15	$ 7
Oakville	$ 1,825	$ 1,825	$ 18	$ 8
Wellesley	$ 434	$ 434	$ 12	$ 9
Ajax	$ 1,451	$ 1,671	$ 10	$ 9
Newmarket	$ 2,347	$ 2,350	$ 15	$ 10
Whitchurch-Stouffville	$ 1,465	$ 1,465	$ 20	$ 11
Lambton Shores	$ 357	$ 357	$ 22	$ 11
King	$ 1,152	$ 1,152	$ 36	$ 12
Burlington	$ 2,409	$ 2,614	$ 22	$ 13
Waterloo	$ 2,567	$ 2,567	$ 21	$ 15
Caledon	$ 1,277	$ 1,277	$ 32	$ 15
Pickering	$ 2,077	$ 2,077	$ 21	$ 15
Wilmot	$ 917	$ 917	$ 22	$ 16
Vaughan	$ 5,574	$ 5,574	$ 35	$ 16
Aurora	$ 4,500	$ 4,500	$ 31	$ 18
Markham	$ 5,062	$ 5,062	$ 33	$ 18
Whitby	$ 2,681	$ 2,726	$ 22	$ 18
Lakeshore	$ 667	$ 716	$ 22	$ 19
Sarnia	$ 1,347	$ 1,347	$ 17	$ 19
St. Catharines	$ 2,064	$ 2,151	$ 18	$ 19
Mississauga	$ 4,605	$ 4,605	$ 32	$ 20
Pelham	$ 847	$ 847	$ 25	$ 20
Cambridge	$ 2,519	$ 2,949	$ 22	$ 21
West Lincoln	$ 389	$ 405	$ 22	$ 21
Kitchener	$ 3,387	$ 3,414	$ 21	$ 21
Halton Hills	$ 2,310	$ 2,310	$ 34	$ 21
Scugog			$ 34	$ 23
Strathroy-Caradoc			$ 23	$ 24
Grey Highlands	$ 375	$ 377	$ 43	$ 24
Thorold	$ 1,483	$ 1,483	$ 25	$ 24
Orangeville	$ 3,279	$ 3,279	$ 28	$ 26
Middlesex Centre	$ 642	$ 642	$ 43	$ 26
Penetanguishene	$ 1,189	$ 1,189	$ 25	$ 26
Gravenhurst	$ 1,025	$ 1,249	$ 69	$ 27
The Blue Mountains	$ 1,871	$ 2,099	$ 152	$ 28
Hanover	$ 2,209	$ 2,209	$ 23	$ 28
Niagara Falls	$ 2,143	$ 2,291	$ 30	$ 29
Brampton	$ 5,323	$ 5,346	$ 33	$ 29
Saugeen Shores	$ 1,430	$ 1,430	$ 49	$ 29
Welland			$ 22	$ 29
Tillsonburg			$ 27	$ 29
Oshawa	$ 3,519	$ 3,790	$ 28	$ 29
Kingsville	$ 1,245	$ 1,269	$ 31	$ 29
Woolwich	$ 1,567	$ 1,567	$ 42	$ 30
Lincoln	$ 1,454	$ 1,454	$ 37	$ 30
Bracebridge	$ 1,706	$ 1,706	$ 55	$ 30
Clarington	$ 1,607	$ 1,845	$ 35	$ 31
Innisfil	$ 1,914	$ 2,126	$ 48	$ 32
Huntsville	$ 857	$ 857	$ 57	$ 32
Fort Erie	$ 1,342	$ 1,342	$ 35	$ 32
Brock	$ 712	$ 712	$ 46	$ 33
Milton	$ 3,620	$ 3,998	$ 53	$ 33
Springwater	$ 1,101	$ 1,133	$ 51	$ 35
Wainfleet			$ 47	$ 35
Ingersoll	$ 1,966	$ 2,166	$ 30	$ 35
Georgina	$ 2,801	$ 3,118	$ 45	$ 36
Port Hope	$ 640	$ 640	$ 42	$ 38
North Perth	$ 843	$ 843	$ 57	$ 41
Collingwood	$ 4,013	$ 4,321	$ 71	$ 42
Meaford	$ 1,124	$ 1,124	$ 72	$ 50
Central Elgin	$ 1,026	$ 1,026	$ 63	$ 51
Central Huron	$ 545	$ 1,054	$ 94	$ 61
South Frontenac			$ 101	$ 66
Cornwall	$ 4,528	$ 4,581	$ 55	$ 84
Owen Sound	$ 5,715	$ 5,715	$ 73	$ 85
Lower Tier Average	**$ 1,984**	**$ 2,057**	**$ 38**	**$ 27**
Lower Tier Median	**$ 1,525**	**$ 1,619**	**$ 32**	**$ 26**

Winter Control—Except Sidewalks, Parking Lots (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Costs per Lane km Excl. Amort.	Costs per Lane km Incl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Toronto	$ 4,649	$ 4,649	$ 33	$ 19
Guelph	$ 2,848	$ 2,872	$ 25	$ 21
Belleville	$ 1,336	$ 1,377	$ 25	$ 27
Stratford	$ 2,295	$ 2,295	$ 28	$ 27
St. Thomas	$ 1,773	$ 1,773	$ 20	$ 27
Peterborough	$ 2,539	$ 2,545	$ 29	$ 31
London	$ 3,247	$ 3,247	$ 30	$ 32
Windsor	$ 2,085	$ 2,139	$ 24	$ 34
Barrie	$ 4,129	$ 4,147	$ 40	$ 36
Kingston	$ 3,540	$ 3,540	$ 50	$ 45
Hamilton	$ 3,942	$ 4,194	$ 50	$ 48
Orillia	$ 4,341	$ 4,540	$ 53	$ 49
Brant County	$ 1,273	$ 1,273	$ 80	$ 58
Quinte West	$ 1,513	$ 1,513	$ 51	$ 59
Ottawa	$ 6,539	$ 6,615	$ 83	$ 59
Brockville	$ 3,788	$ 4,043	$ 55	$ 61
Thunder Bay	$ 2,895	$ 2,900	$ 50	$ 69
Kenora	$ 1,571	$ 1,571	$ 63	$ 70
Greenstone	$ 662	$ 802	$ 86	$ 74
North Bay	$ 4,982	$ 4,982	$ 71	$ 79
Prince Edward County	$ 2,738	$ 2,749	$ 110	$ 80
Greater Sudbury	$ 4,570	$ 4,621	$ 101	$ 109
Elliot Lake	$ 2,051	$ 2,292	$ 50	$ 118
Sault Ste. Marie	$ 6,064	$ 6,422	$ 100	$ 141
Timmins	$ 8,784	$ 8,987	$ 197	$ 292
Single Tier Average	**$ 3,366**	**$ 3,443**	**$ 60**	**$ 67**
Single Tier Median	**$ 2,895**	**$ 2,900**	**$ 50**	**$ 58**

Municipality	Costs per Lane km Excl. Amort.	Costs per Lane km Incl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Region Halton	$ 5,266	$ 5,275	$ 10	$ 5
Region Peel	$ 7,885	$ 7,885	$ 9	$ 6
Region York	$ 5,987	$ 6,040	$ 19	$ 10
Region Waterloo			$ 14	$ 12
Region Niagara			$ 13	$ 12
Region Durham	$ 5,469	$ 5,478	$ 18	$ 15
District of Muskoka	$ 3,204	$ 3,215	$ 80	$ 21
Average	**$ 5,562**	**$ 5,578**	**$ 23**	**$ 12**
Median	**$ 5,469**	**$ 5,478**	**$ 14**	**$ 12**

Winter Control—Sidewalks, Parking Lots Only

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
St. Catharines	$ 0	$ 0
Kingsville	$ 0	$ 0
Wellesley	$ 0	$ 0
Pelham	$ 0	$ 0
Niagara-on-the-Lake	$ 1	$ 0
Thorold	$ 0	$ 0
Scugog	$ 1	$ 1
Grey Highlands	$ 1	$ 1
Clarington	$ 1	$ 1
Strathroy-Caradoc	$ 1	$ 1
Waterloo	$ 2	$ 1
Halton Hills	$ 2	$ 1
Springwater	$ 2	$ 1
Welland	$ 1	$ 2
Markham	$ 3	$ 2
Whitby	$ 2	$ 2
West Lincoln	$ 2	$ 2
Ajax	$ 2	$ 2
Innisfil	$ 3	$ 2
Whitchurch-Stouffville	$ 4	$ 2
Lambton Shores	$ 4	$ 2
Milton	$ 4	$ 2
Lakeshore	$ 3	$ 2
Cambridge	$ 3	$ 3
Burlington	$ 5	$ 3
Mississauga	$ 5	$ 3
Vaughan	$ 7	$ 3
Woolwich	$ 5	$ 3
Gravenhurst	$ 12	$ 5
Niagara Falls	$ 5	$ 5
Penetanguishene	$ 5	$ 5
Caledon	$ 12	$ 6
Wilmot	$ 8	$ 6
Central Huron	$ 12	$ 8
Hanover	$ 7	$ 8
Ingersoll	$ 7	$ 9
Kitchener	$ 9	$ 9
Newmarket	$ 14	$ 9
Collingwood	$ 16	$ 9
Bracebridge	$ 18	$ 10
Oakville	$ 21	$ 10
Oshawa	$ 11	$ 11
Owen Sound	$ 10	$ 11
Cornwall	$ 10	$ 15
Lower Tier Average	**$ 5**	**$ 4**
Lower Tier Median	**$ 4**	**$ 2**
Prince Edward County	$ 0	$ 0
Greenstone	$ 1	$ 1
Hamilton	$ 4	$ 4
Guelph	$ 4	$ 4
Brant County	$ 5	$ 4
St. Thomas	$ 3	$ 4
Quinte West	$ 4	$ 5
London	$ 6	$ 6
Toronto	$ 10	$ 6
Kingston	$ 8	$ 7
Belleville	$ 7	$ 8
Sault Ste. Marie	$ 6	$ 8
Peterborough	$ 8	$ 9
Stratford	$ 9	$ 9
Barrie	$ 10	$ 9
Ottawa	$ 13	$ 9
North Bay	$ 8	$ 9
Brockville	$ 9	$ 10
Greater Sudbury	$ 9	$ 10
Windsor	$ 7	$ 10
Orillia	$ 12	$ 11
Thunder Bay	$ 10	$ 14
Timmins	$ 25	$ 36
Elliot Lake	$ 39	$ 92
Single Tier Average	**$ 9**	**$ 12**
Single Tier Median	**$ 8**	**$ 9**

Transit Services—Conventional

Transit Services provide citizens with a safe, reliable, efficient and affordable means of traveling to work, school, home or play. Greater use of public transit systems in a community eases traffic congestion and improves air quality.

An effective and efficient transit system places emphasis on the following objectives:

- Quality of life: provides mobility options for all residents to ensure access to work, education, health care, shopping, social and recreational opportunities
- Sustainability: needs to be affordable for everyone in the community, be fiscally responsible to taxpayers and support the goal of improving the environment
- Economic development: services and costs need to reflect and encourage residential and commercial growth

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Size and urban form within the service area: service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly amongst systems, automated fare systems, Geographic Positioning Systems, traffic signal priority and dedicated bus lanes could be used to facilitate 'express' service
- Transit system type: composition of fleet (bus, subway or light-rail transit (LRT), diesel vs. natural gas, high floor vs. low floor accessible, and age of fleet
- Demand for services: rising fuel prices, a growing urban population and increased awareness of environmental issues can increase demand; catchment area for transit roaders may extend beyond municipal boundaries
- Economic conditions: ridership growth, fare increases, fluctuations in commodity and energy prices, foreign exchange rates, magnitude of external contracting and contractual obligations with labour bargaining units
- Legislated requirements: increased cost due to compliance with the Accessibility for Ontarians with Disabilities Act, 2005 (AODA)

Transit Services—Conventional (sorted by Net Costs per $100,000 Including Amortization)

Municipality	Trips per Person in Service Area	Operating Cost per Trip	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Revenue as % Operating Costs Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amortiz.
The Blue Mountains	0.3	$ 1.62	$ 0	$ 0		$ 0	$ 0
Elliot Lake	9.9	$ 4.83	$ 20	$ 30	53%	$ 48	$ 71
Population < 15,000							
Average	**9.9**	**$ 4.83**	**$ 20**	**$ 30**	**53%**	**$ 48**	**$ 71**
Median	**9.9**	**$ 4.83**	**$ 20**	**$ 30**	**53%**	**$ 48**	**$ 71**
Woolwich			$ 0	$ 0	94%	$ 0	$ 0
Niagara-on-the-Lake	1.2	$ 35.44	$ 3	$ 3	83%	$ 1	$ 1
Huntsville	2.6	$ 12.90	$ 10	$ 10	39%	$ 6	$ 6
Kenora	8.1	$ 4.73	$ 10	$ 13	42%	$ 11	$ 15
Orangeville	3.8	$ 6.16	$ 17	$ 17	25%	$ 15	$ 15
Brockville	4.7	$ 6.28	$ 12	$ 14	58%	$ 14	$ 16
Port Hope	3.8	$ 8.42	$ 26	$ 28	22%	$ 24	$ 25
Collingwood	10.3	$ 4.96	$ 30	$ 43	39%	$ 18	$ 26
Thorold	16.7	$ 2.46	$ 35	$ 35	13%	$ 35	$ 35
Owen Sound	15.8	$ 3.72	$ 42	$ 53	28%	$ 49	$ 62
Population 15,000 - 29,999							
Average	**7.4**	**$ 9.45**	**$ 21**	**$ 24**	**39%**	**$ 19**	**$ 22**
Median	**4.7**	**$ 6.16**	**$ 17**	**$ 17**	**39%**	**$ 15**	**$ 16**
Caledon	0.0	$ 1.69	$ 0	$ 0	71%	$ 0	$ 0
Quinte West	1.0	$ 4.76	$ 4	$ 4		$ 5	$ 5
Fort Erie	2.6	$ 10.87	$ 14	$ 14	25%	$ 13	$ 13
Milton	4.3	$ 10.65	$ 30	$ 35	22%	$ 19	$ 22
St. Thomas	5.6	$ 5.84	$ 17	$ 23	45%	$ 24	$ 32
Orillia	22.0	$ 2.65	$ 28	$ 35	50%	$ 26	$ 33
Belleville	18.6	$ 4.28	$ 42	$ 56	45%	$ 45	$ 60
Welland	16.6	$ 5.45	$ 42	$ 50	53%	$ 55	$ 66
Sarnia	17.7	$ 4.54	$ 54	$ 61	33%	$ 62	$ 70
Cornwall	16.3	$ 4.77	$ 46	$ 54	39%	$ 69	$ 81
Stratford	17.9	$ 4.62	$ 72	$ 89	11%	$ 69	$ 85
North Bay	37.5	$ 3.19	$ 61	$ 77	49%	$ 68	$ 86
Peterborough	43.4	$ 3.24	$ 79	$ 94	41%	$ 83	$ 99
Sault Ste. Marie	27.9	$ 4.98	$ 78	$ 87	38%	$ 110	$ 121
Niagara Falls	14.4	$ 8.85	$ 93	$ 129	31%	$ 88	$ 123
Timmins	22.1	$ 5.40	$ 82	$ 99	30%	$ 121	$ 146
Population 30,000 - 99,999							
Average	**16.7**	**$ 5.36**	**$ 46**	**$ 57**	**39%**	**$ 54**	**$ 65**
Median	**17.1**	**$ 4.76**	**$ 44**	**$ 55**	**39%**	**$ 58**	**$ 68**

Transit Services—Conventional (sorted by Net Costs per $100,000 Including Amortization) *(cont'd)*

Municipality	Trips per Person in Service Area	Operating Cost per Trip	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Revenue as % Operating Costs Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amortiz.
Burlington	12.7	$ 6.87	$ 48	$ 62	41%	$ 29	$ 37
Oakville	16.0	$ 7.51	$ 78	$ 99	33%	$ 37	$ 47
Barrie	18.8	$ 5.52	$ 62	$ 72	39%	$ 55	$ 64
St. Catharines	35.3	$ 3.26	$ 57	$ 80	57%	$ 61	$ 85
Kingston	32.5	$ 4.35	$ 81	$ 97	37%	$ 72	$ 87
Mississauga	47.5	$ 4.49	$ 111	$ 141	48%	$ 70	$ 88
Greater Sudbury	31.6	$ 4.41	$ 71	$ 82	39%	$ 77	$ 89
London	63.1	$ 2.35	$ 56	$ 85	62%	$ 59	$ 90
Hamilton	44.8	$ 3.84	$ 87	$ 107	44%	$ 84	$ 103
Guelph	54.7	$ 3.62	$ 120	$ 153	39%	$ 99	$ 126
Brampton	35.4	$ 6.04	$ 124	$ 156	39%	$ 107	$ 135
Thunder Bay	33.4	$ 4.57	$ 96	$ 111	36%	$ 132	$ 153
Windsor	30.5	$ 5.35	$ 104	$ 119	36%	$ 149	$ 171
Toronto		$ 2.82	$ 196	$ 313	67%	$ 112	$ 178
Ottawa	103.7	$ 4.08	$ 248	$ 307	43%	$ 178	$ 221
Population > 100,000							
Average	**40.0**	**$ 4.61**	**$ 103**	**$ 132**	**44%**	**$ 88**	**$ 112**
Median	**34.4**	**$ 4.41**	**$ 87**	**$ 107**	**39%**	**$ 77**	**$ 90**
Region Peel			$ 34	$ 34		$ 24	$ 24
Region Durham	19.5	$ 6.22	$ 69	$ 79	33%	$ 58	$ 67
Region York	20.1	$ 7.49	$ 102	$ 129	35%	$ 55	$ 68
Region Waterloo			$ 86	$ 105	46%	$ 75	$ 91
Average	**19.8**	**$ 6.85**	**$ 73**	**$ 87**	**38%**	**$ 53**	**$ 63**
Median	**19.8**	**$ 6.85**	**$ 78**	**$ 92**	**35%**	**$ 56**	**$ 68**

Transit Services—Disabled and Special Needs

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Saugeen Shores	$ (1)	$ (0)	$ (1)	$ (0)
Meaford	$ 5	$ 5	$ 3	$ 3
Ingersoll	$ 6	$ 6	$ 7	$ 7
Elliot Lake	$ 9	$ 13	$ 22	$ 30
Hanover	$ 47	$ 54	$ 57	$ 66
Population < 15,000				
Average	**$ 13**	**$ 15**	**$ 18**	**$ 21**
Median	**$ 6**	**$ 6**	**$ 7**	**$ 7**
Prince Edward County	$ 1	$ 1	$ 1	$ 1
Thorold	$ 4	$ 4	$ 4	$ 4
Kenora	$ 5	$ 5	$ 6	$ 6
Collingwood	$ 10	$ 10	$ 6	$ 6
Port Hope	$ 7	$ 7	$ 6	$ 7
Owen Sound	$ 8	$ 8	$ 10	$ 10
Brockville	$ 14	$ 16	$ 15	$ 17
Population 15,000 - 29,999				
Average	**$ 6**	**$ 7**	**$ 6**	**$ 6**
Median	**$ 6**	**$ 6**	**$ 6**	**$ 6**
Georgina	$ 1	$ 1	$ 1	$ 1
Milton	$ 4	$ 4	$ 2	$ 2
Fort Erie	$ 3	$ 3	$ 3	$ 3
Halton Hills	$ 5	$ 6	$ 3	$ 4
Brant County	$ 7	$ 7	$ 5	$ 5
Orillia	$ 6	$ 6	$ 5	$ 6
Belleville	$ 5	$ 6	$ 6	$ 6
Niagara Falls	$ 7	$ 7	$ 7	$ 7
Stratford	$ 11	$ 11	$ 10	$ 10
Quinte West	$ 11	$ 11	$ 12	$ 12
Peterborough	$ 11	$ 12	$ 12	$ 13
Sarnia	$ 12	$ 12	$ 14	$ 14
Welland	$ 10	$ 11	$ 13	$ 14
St. Thomas	$ 10	$ 10	$ 14	$ 14
North Bay	$ 12	$ 13	$ 13	$ 15
Timmins	$ 10	$ 10	$ 14	$ 16
Sault Ste. Marie	$ 12	$ 12	$ 17	$ 17
Cornwall	$ 26	$ 28	$ 39	$ 42
Population 30,000 - 99,999				
Average	**$ 9**	**$ 9**	**$ 11**	**$ 11**
Median	**$ 10**	**$ 10**	**$ 11**	**$ 11**

Transit Services—Disabled and Special Needs (cont'd)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Burlington	$ 6	$ 7	$ 4	$ 4
Oakville	$ 9	$ 10	$ 4	$ 5
Windsor	$ 5	$ 6	$ 7	$ 8
Barrie	$ 10	$ 11	$ 9	$ 9
St. Catharines	$ 9	$ 9	$ 9	$ 10
Guelph	$ 11	$ 12	$ 9	$ 10
London	$ 11	$ 11	$ 12	$ 12
Kingston	$ 15	$ 15	$ 14	$ 14
Toronto	$ 25	$ 25	$ 14	$ 14
Greater Sudbury	$ 17	$ 17	$ 18	$ 18
Ottawa	$ 29	$ 29	$ 21	$ 21
Thunder Bay	$ 17	$ 18	$ 23	$ 25
Hamilton	$ 27	$ 30	$ 26	$ 29
Population > 100,000				
Average	**$ 15**	**$ 15**	**$ 13**	**$ 14**
Median	**$ 11**	**$ 12**	**$ 12**	**$ 12**
Region York	$ 14	$ 14	$ 7	$ 8
Region Durham	$ 9	$ 9	$ 8	$ 8
Region Peel	$ 12	$ 13	$ 9	$ 9
Region Waterloo	$ 14	$ 15	$ 12	$ 13
Regional Average	**$ 10**	**$ 10**	**$ 7**	**$ 8**
Regional Median	**$ 12**	**$ 13**	**$ 8**	**$ 8**

Parking

Parking Services provide parking operations, maintenance and enforcement services for residents, businesses and visitors to the municipality. The goal of Parking services is to ensure that parking is available in an equitable, affordable and safe manner.

Specific objectives of Parking Services are:

- Affordable on-street parking rates, with hours of use conducive to turnover and to the needs of the businesses
- Appropriate off-street parking lots and structures that meet the needs of the community
- A residential off-street parking program that effectively addresses the parking requests and achieves an equitable balance of the limited space requirements in defined areas of municipalities
- Enforcement of parking by-laws to ensure safety for the community

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Service delivery standards and by-laws: vary considerably from one municipality to another, i.e. mix of on-street and off-street parking spaces, municipal staff vs. contracted attendants, use of variable-rate pricing structures, availability of public transit and proximity to parking alternatives (free public parking, private lots)
- Technology: the type and quality of technology used to manage operations and enforcement, i.e. handheld devices vs. written, ticket management systems, meters vs. pay and display machines, level of automation at parking surface lots vs. parking garage structures

Parking

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Revenue as % of Costs Excl. Amort.	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Kenora	168%	$ (13)	$ (13)	$ (15)	$ (14)
Lambton Shores	270%	$ (32)	$ (27)	$ (16)	$ (13)
Port Hope	249%	$ (6)	$ (6)	$ (5)	$ (5)
Niagara-on-the-Lake	137%	$ (14)	$ (11)	$ (6)	$ (5)
Greater Sudbury	179%	$ (5)	$ (4)	$ (5)	$ (4)
Stratford	149%	$ (5)	$ (4)	$ (5)	$ (4)
Orillia	159%	$ (7)	$ (3)	$ (6)	$ (3)
North Bay	137%	$ (5)	$ (2)	$ (5)	$ (2)
Fort Erie	247%	$ (1)	$ (1)	$ (1)	$ (1)
Prince Edward County	126%	$ (1)	$ (1)	$ (1)	$ (1)
Newmarket	181%	$ (1)	$ (1)	$ (1)	$ (1)
Cornwall	105%	$ (0)	$ (0)	$ (1)	$ (0)
London	109%	$ (1)	$ (0)	$ (1)	$ (0)
Guelph	111%	$ (2)	$ (0)	$ (1)	$ (0)
The Blue Mountains		$ 0	$ 2	$ 0	$ 0
Collingwood	127%	$ (3)	$ 1	$ (2)	$ 0
Brampton	61%	$ 1	$ 1	$ 1	$ 1
West Lincoln		$ 0	$ 1	$ 0	$ 1
Belleville	96%	$ 0	$ 1	$ 0	$ 1
Kingston	102%	$ (1)	$ 1	$ (1)	$ 1
Ajax		$ 1	$ 1	$ 1	$ 1
Halton Hills		$ 1	$ 2	$ 1	$ 1
Clarington	35%	$ 2	$ 2	$ 2	$ 2
Woolwich		$ 3	$ 3	$ 2	$ 2
Whitby	59%	$ 2	$ 3	$ 2	$ 2
North Perth		$ 3	$ 3	$ 3	$ 3
Bracebridge	3%	$ 2	$ 5	$ 1	$ 3
Markham		$ 5	$ 5	$ 3	$ 3
Milton	3%	$ 5	$ 5	$ 3	$ 3
Sarnia	68%	$ 3	$ 3	$ 3	$ 3
Timmins	102%	$ (0)	$ 2	$ (0)	$ 3

Parking (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Revenue as % of Costs Excl. Amort.	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Whitchurch-Stouffville		$ 6	$ 6	$ 3	$ 3
Caledon		$ 7	$ 7	$ 4	$ 4
Oakville	56%	$ 7	$ 8	$ 3	$ 4
Peterborough	115%	$ (3)	$ 4	$ (3)	$ 4
Orangeville	21%	$ 4	$ 4	$ 4	$ 4
Welland	62%	$ 3	$ 3	$ 4	$ 4
St. Thomas	30%	$ 3	$ 3	$ 4	$ 4
Ottawa	78%	$ 5	$ 6	$ 3	$ 5
Sault Ste. Marie	64%	$ 3	$ 3	$ 4	$ 5
Mississauga	22%	$ 7	$ 8	$ 5	$ 5
Ingersoll	2%	$ 4	$ 4	$ 5	$ 5
Brockville	70%	$ 5	$ 5	$ 5	$ 6
Brock		$ 5	$ 8	$ 3	$ 6
Gravenhurst		$ 3	$ 15	$ 1	$ 6
Burlington	0%	$ 9	$ 10	$ 5	$ 6
Oshawa	104%	$ (1)	$ 6	$ (1)	$ 6
Hanover	23%	$ 6	$ 6	$ 7	$ 7
Thorold		$ 5	$ 8	$ 5	$ 8
Tillsonburg	1%	$ 6	$ 8	$ 7	$ 8
Thunder Bay	75%	$ 4	$ 6	$ 6	$ 8
Hamilton	63%	$ 7	$ 10	$ 7	$ 9
Cambridge	12%	$ 10	$ 11	$ 9	$ 10
Kitchener	83%	$ 4	$ 11	$ 4	$ 11
Niagara Falls	41%	$ 13	$ 13	$ 12	$ 13
Elliot Lake			$ 5		$ 13
Toronto	2%	$ 25	$ 25	$ 14	$ 14
Waterloo	16%	$ 19	$ 20	$ 13	$ 14
Windsor	73%	$ 5	$ 10	$ 8	$ 15
Owen Sound	48%	$ 13	$ 14	$ 15	$ 17
St. Catharines	63%	$ 8	$ 16	$ 8	$ 17
Barrie	31%	$ 17	$ 20	$ 15	$ 18
Average	**84%**	**$ 2**	**$ 4**	**$ 2**	**$ 4**
Median	**70%**	**$ 3**	**$ 3**	**$ 2**	**$ 3**

Street Lighting

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
North Perth	$ 0	$ 0
South Frontenac	$ 4	$ 3
Middlesex Centre	$ 6	$ 4
Wellesley	$ 5	$ 4
Wilmot	$ 6	$ 5
Lambton Shores	$ 10	$ 5
The Blue Mountains	$ 26	$ 5
Springwater	$ 8	$ 5
Wainfleet	$ 7	$ 5
Waterloo	$ 7	$ 5
Meaford	$ 8	$ 5
Gravenhurst	$ 14	$ 5
Burlington	$ 9	$ 6
Vaughan	$ 12	$ 6
King	$ 17	$ 6
Woolwich	$ 8	$ 6
Whitchurch-Stouffville	$ 11	$ 6
Huntsville	$ 11	$ 6
West Lincoln	$ 7	$ 6
Grey Highlands	$ 11	$ 6
Aurora	$ 12	$ 7
Lincoln	$ 8	$ 7
Kitchener	$ 7	$ 7
Prince Edward County	$ 9	$ 7
Milton	$ 11	$ 7
Scugog	$ 11	$ 7
Markham	$ 14	$ 8
Oakville	$ 16	$ 8
Mississauga	$ 12	$ 8
East Gwillimbury	$ 15	$ 8
Halton Hills	$ 13	$ 9
Strathroy-Caradoc	$ 9	$ 9
Caledon	$ 19	$ 9
Toronto	$ 17	$ 10
Collingwood	$ 16	$ 10
Pickering	$ 13	$ 10
Kingston	$ 11	$ 10
Ajax	$ 11	$ 10
Orangeville	$ 11	$ 10
Whitby	$ 13	$ 11
Ottawa	$ 15	$ 11
Georgina	$ 13	$ 11
Central Huron	$ 17	$ 11
Niagara-on-the-Lake	$ 25	$ 11
Clarington	$ 12	$ 11
Guelph	$ 13	$ 11
Brampton	$ 14	$ 12
Innisfil	$ 18	$ 12
Newmarket	$ 17	$ 12
Pelham	$ 15	$ 12
Barrie	$ 13	$ 12
Brockville	$ 11	$ 12
Penetanguishene	$ 12	$ 12
Quinte West	$ 10	$ 12
Bracebridge	$ 22	$ 12
Kingsville	$ 13	$ 12
Brock	$ 19	$ 13
Thorold	$ 14	$ 14
Brant County	$ 19	$ 14
Belleville	$ 13	$ 14
Niagara Falls	$ 15	$ 14
Elliot Lake	$ 6	$ 15
Oshawa	$ 14	$ 15
Cambridge	$ 16	$ 15
Lakeshore	$ 18	$ 15
Hamilton	$ 16	$ 15
St. Catharines	$ 14	$ 15
Greater Sudbury	$ 15	$ 16
Saugeen Shores	$ 29	$ 17
Fort Erie	$ 19	$ 18
Stratford	$ 20	$ 19
Tillsonburg	$ 17	$ 19
London	$ 19	$ 19
Peterborough	$ 19	$ 20
Timmins	$ 14	$ 20
Hanover	$ 18	$ 22
Welland	$ 17	$ 22
Owen Sound	$ 20	$ 23
Orillia	$ 28	$ 26
St. Thomas	$ 19	$ 26
North Bay	$ 25	$ 28
Sarnia	$ 25	$ 29
Kenora	$ 27	$ 30
Ingersoll	$ 27	$ 32
Cornwall	$ 23	$ 34
Windsor	$ 24	$ 35
Thunder Bay	$ 26	$ 36
Sault Ste. Marie	$ 30	$ 42
Central Elgin	$ 61	$ 50
Average	**$ 15**	**$ 13**
Median	**$ 14**	**$ 11**

Air Transportation

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Elliot Lake	$ (30)	$ (71)
Timmins	$ (22)	$ (32)
Niagara-on-the-Lake	$ 1	$ 0
Sarnia	$ 0	$ 0
Hamilton	$ 1	$ 1
Pelham	$ 1	$ 1
Saugeen Shores	$ 2	$ 1
Wainfleet	$ 1	$ 1
Niagara Falls	$ 1	$ 1
St. Catharines	$ 2	$ 2
Penetanguishene	$ 3	$ 3
Welland	$ 2	$ 3
Kingston	$ 4	$ 3
Windsor	$ 3	$ 4
Cornwall	$ 3	$ 4
Hanover	$ 4	$ 5
Oshawa	$ 6	$ 6
Brockville	$ 6	$ 7
Tillsonburg	$ 7	$ 7
Collingwood	$ 13	$ 8
Owen Sound	$ 8	$ 9
Barrie	$ 10	$ 9
North Bay	$ 8	$ 9
Stratford	$ 12	$ 11
Greater Sudbury	$ 13	$ 14
Peterborough	$ 26	$ 27
St. Thomas	$ 23	$ 32
Greenstone	$ 418	$ 360
Average	**$ 19**	**$ 15**
Median	**$ 3**	**$ 4**
Region Waterloo	$ 7	$ 6
District of Muskoka	$ 36	$ 9
Average	**$ 21**	**$ 7**
Median	**$ 21**	**$ 7**

Storm Sewer - Urban

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	per $100,000 CVA Excl. Amort.	per $100,000 CVA Incl. Amort.
Kitchener	$ (17)	$ (7)	$ (17)	$ (7)
London	$ (40)	$ (7)	$ (42)	$ (7)
Grey Highlands	$ 1	$ 2	$ 0	$ 1
Gravenhurst	$ 3	$ 3	$ 1	$ 1
Markham	$ 3	$ 3	$ 1	$ 1
Wellesley	$ 2	$ 2	$ 1	$ 1
Thorold	$ 2	$ 2	$ 2	$ 2
Lincoln	$ 3	$ 3	$ 2	$ 2
Prince Edward County	$ 3	$ 3	$ 2	$ 2
Meaford		$ 4		$ 2
Hanover	$ 2	$ 2	$ 3	$ 3
Lambton Shores	$ 2	$ 8	$ 1	$ 4
Stratford	$ 19	$ 4	$ 18	$ 4
Bracebridge	$ 3	$ 10	$ 1	$ 5
Whitchurch-Stouffville		$ 11		$ 6
Strathroy-Caradoc	$ 2	$ 6	$ 2	$ 6
Scugog	$ 4	$ 10	$ 2	$ 7
Brant County	$ 3	$ 10	$ 2	$ 7
Toronto	$ 12	$ 13	$ 7	$ 7
Georgina	$ 1	$ 10	$ 1	$ 8
Central Huron	$ 12	$ 12	$ 8	$ 8
North Perth	$ 0	$ 11	$ 0	$ 8
Central Elgin	$ 7	$ 11	$ 6	$ 9
Quinte West	$ 2	$ 8	$ 2	$ 9
Tillsonburg	$ 9	$ 9	$ 9	$ 9
Greater Sudbury	$ 9	$ 10	$ 10	$ 10
Aurora	$ (16)	$ 18	$ (9)	$ 10
Port Hope		$ 12		$ 11
Mississauga	$ 5	$ 17	$ 3	$ 11
St. Catharines	$ 5	$ 10	$ 5	$ 11
West Lincoln		$ 12		$ 11
Milton	$ 3	$ 18	$ 2	$ 11
Burlington	$ 7	$ 20	$ 4	$ 12
Whitby	$ 3	$ 14	$ 3	$ 12
Middlesex Centre		$ 20		$ 12
East Gwillimbury	$ 4	$ 22	$ 2	$ 12
Halton Hills	$ 0	$ 20	$ 0	$ 13
Brampton	$ 2	$ 16	$ 2	$ 14
Penetanguishene	$ 6	$ 13	$ 7	$ 14
Kingsville	$ 2	$ 15	$ 2	$ 14
Newmarket	$ 5	$ 23	$ 3	$ 16

Storm Sewer - Urban (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	per $100,000 CVA Excl. Amort.	per $100,000 CVA Incl. Amort.
Oakville	$ 15	$ 34	$ 7	$ 16
Clarington	$ 7	$ 18	$ 6	$ 16
Cornwall	$ 6	$ 11	$ 8	$ 17
Lakeshore	$ 8	$ 20	$ 7	$ 17
Woolwich	$ 6	$ 25	$ 4	$ 18
Guelph	$ 2	$ 22	$ 1	$ 18
Ajax	$ 1	$ 20	$ 1	$ 18
Waterloo	$ 7	$ 26	$ 5	$ 18
Vaughan	$ 12	$ 39	$ 6	$ 18
Kingston	$ 4	$ 21	$ 4	$ 19
Oshawa	$ 4	$ 18	$ 4	$ 19
Orillia	$ 6	$ 21	$ 5	$ 19
Pickering	$ 5	$ 27	$ 4	$ 19
Fort Erie	$ 5	$ 22	$ 5	$ 20
Niagara-on-the-Lake	$ 6	$ 47	$ 3	$ 21
Cambridge	$ 13	$ 26	$ 12	$ 24
Brockville	$ 15	$ 22	$ 17	$ 24
Huntsville	$ 22	$ 45	$ 12	$ 26
Ottawa	$ 19	$ 36	$ 14	$ 26
Sarnia	$ 5	$ 23	$ 5	$ 26
Peterborough	$ 14	$ 25	$ 14	$ 26
Timmins	$ 8	$ 19	$ 12	$ 27
Hamilton	$ 19	$ 31	$ 18	$ 30
Belleville	$ 2	$ 29	$ 3	$ 31
Saugeen Shores	$ 4	$ 53	$ 3	$ 31
North Bay	$ 11	$ 28	$ 12	$ 31
Kenora	$ 6	$ 28	$ 7	$ 32
Barrie	$ 15	$ 36	$ 13	$ 32
Ingersoll	$ 11	$ 33	$ 12	$ 39
Niagara Falls	$ 3	$ 42	$ 3	$ 39
Elliot Lake	$ 18	$ 18	$ 43	$ 43
Owen Sound	$ 27	$ 41	$ 32	$ 48
St. Thomas	$ 9	$ 41	$ 13	$ 57
Sault Ste. Marie	$ 25	$ 42	$ 35	$ 59
Thunder Bay	$ 21	$ 54	$ 29	$ 74
Windsor	$ 26	$ 54	$ 38	$ 78
Average	**$ 6**	**$ 19**	**$ 6**	**$ 18**
Median	**$ 5**	**$ 18**	**$ 4**	**$ 14**
Region Halton	$ 1	$ 3	$ 0	$ 2
Region Durham	$ 2	$ 4	$ 2	$ 4
Average	**$ 1**	**$ 1**	**$ 1**	**$ 1**
Median	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Storm Sewer - Urban *(Sorted by Total Costs per km)*

Municipality	Operating Costs Urban Storm Sewer per km Drainage System	Total Costs Urban Storm Sewer per km Drainage System
Hanover	$ 145	$ 145
Lincoln	$ 531	$ 531
Thorold	$ 711	$ 711
Markham	$ 829	$ 829
Stratford	$ 1,407	$ 926
Meaford		$ 1,251
Grey Highlands	$ 1,036	$ 1,801
Greenstone	$ 1,235	$ 1,991
Lambton Shores	$ 580	$ 2,016
Orillia	$ 609	$ 2,258
Tillsonburg	$ 2,154	$ 2,362
Brant County	$ 725	$ 2,408
Central Huron	$ 2,661	$ 2,661
Elliot Lake	$ 3,052	$ 3,052
St. Catharines	$ 961	$ 3,156
Oakville	$ 1,512	$ 3,388
Greater Sudbury	$ 3,202	$ 3,413
Cornwall	$ 1,734	$ 3,475
Kingsville	$ 643	$ 4,063
Guelph	$ 330	$ 4,132
Penetanguishene	$ 2,001	$ 4,142
Whitby	$ 1,030	$ 4,256
Timmins	$ 1,888	$ 4,444
Fort Erie	$ 1,155	$ 4,568
Brockville	$ 3,107	$ 4,583
Quinte West	$ 1,160	$ 4,799
Whitchurch-Stouffville		$ 5,323
West Lincoln		$ 5,377
Mississauga	$ 1,515	$ 5,426
Peterborough	$ 3,004	$ 5,444
Lakeshore	$ 2,350	$ 5,786
Woolwich	$ 1,467	$ 5,836
Halton Hills	$ 6	$ 5,852
Brampton	$ 845	$ 5,873
Ingersoll	$ 1,963	$ 6,109
Kingston	$ 1,282	$ 6,494
Owen Sound	$ 4,284	$ 6,598
Oshawa	$ 1,439	$ 6,647
Middlesex Centre		$ 6,808
North Bay	$ 2,407	$ 6,830
Saugeen Shores	$ 564	$ 6,900
Cambridge	$ 3,492	$ 7,069
Sarnia	$ 2,936	$ 7,112
Clarington	$ 2,821	$ 7,132
Georgina	$ 734	$ 7,646
Ajax	$ 765	$ 7,742
Windsor	$ 3,876	$ 7,912
Pickering	$ 1,442	$ 8,351
Newmarket	$ 1,867	$ 8,450
Milton	$ 1,177	$ 8,576
Ottawa	$ 4,718	$ 9,061
Thunder Bay	$ 3,577	$ 9,308
Bracebridge	$ 2,667	$ 9,891
Sault Ste. Marie	$ 6,016	$ 10,010
St. Thomas	$ 2,339	$ 10,453
Niagara Falls	$ 608	$ 10,488
Belleville	$ 872	$ 10,584
Barrie	$ 4,494	$ 11,027
Kitchener	$ 8,767	$ 11,177
Niagara-on-the-Lake	$ 1,540	$ 11,394
Gravenhurst	$ 10,469	$ 11,912
Waterloo	$ 7,417	$ 12,022
Aurora	$ 1,648	$ 12,125
Kenora	$ 2,652	$ 12,458
Hamilton	$ 7,747	$ 12,588
Vaughan	$ 4,477	$ 14,776
Huntsville	$ 7,562	$ 15,736
London	$ 6,412	$ 15,772
Prince Edward County	$ 36,887	$ 41,373
Average	**$ 3,008**	**$ 7,026**
Median	**$ 1,734**	**$ 6,109**
Region Durham	$ 3,197	$ 6,560
Region Halton	$ 2,403	$ 12,375
Average	**$ 2,800**	**$ 9,468**
Median	**$ 2,800**	**$ 9,468**

Storm Sewer - Rural

(Sorted by Net Costs per $100,000 Assessment, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Hamilton	$ 0	$ 0	$ 0	$ 0
Niagara Falls	$ 0	$ 0	$ 0	$ 0
London	$ 0	$ 0	$ 0	$ 0
Oshawa	$ 1	$ 1	$ 1	$ 1
Brant County		$ 1		$ 1
Saugeen Shores	$ 2	$ 2	$ 1	$ 1
Halton Hills	$ 2	$ 2	$ 2	$ 2
Milton	$ 2	$ 3	$ 1	$ 2
Burlington		$ 3		$ 2
Whitby	$ 2	$ 2	$ 2	$ 2
Thunder Bay	$ 2	$ 2	$ 2	$ 2
Brockville	$ 2	$ 2	$ 2	$ 2
Thorold	$ 3	$ 3	$ 3	$ 3
Wellesley	$ 4	$ 4	$ 3	$ 3
Kingsville	$ 4	$ 4	$ 3	$ 3
Cornwall	$ 2	$ 2	$ 3	$ 3
East Gwillimbury	$ 0	$ 6	$ 0	$ 3
St. Catharines	$ 2	$ 4	$ 2	$ 4
Ottawa	$ 6	$ 6	$ 4	$ 4
Greater Sudbury	$ 5	$ 5	$ 5	$ 5
Caledon	$ 10	$ 11	$ 5	$ 5
Kingston	$ 6	$ 6	$ 6	$ 6
Central Huron	$ 10	$ 10	$ 6	$ 6
Brampton	$ 2	$ 8	$ 1	$ 7
Pickering	$ 10	$ 10	$ 7	$ 7
Prince Edward County	$ 12	$ 12	$ 9	$ 9
Clarington	$ 10	$ 10	$ 8	$ 9
Penetanguishene	$ 9	$ 9	$ 10	$ 10
Central Elgin	$ 15	$ 15	$ 12	$ 12
Wainfleet	$ 17	$ 17	$ 13	$ 13
Welland	$ 3	$ 11	$ 3	$ 14
Fort Erie	$ 20	$ 20	$ 18	$ 18
Average	**$ 5**	**$ 6**	**$ 4**	**$ 5**
Median	**$ 3**	**$ 4**	**$ 3**	**$ 3**
Region Halton	$ 0	$ 0	$ 0	$ 0
Region Waterloo	$ 1	$ 1	$ 1	$ 1
District of Muskoka	$ 7	$ 7	$ 2	$ 2
Average	**$ 2**	**$ 3**	**$ 1**	**$ 1**
Median	**$ 1**	**$ 1**	**$ 1**	**$ 1**

Waste Management

Waste Management Services includes a wide range of collection, disposal, diversion and processing activities for the majority of residential households, and a portion of these services may be provided to businesses. The goal of Waste Management Services is to reduce and/or divert the amount of waste ending up in landfill sites, and to lessen the detrimental impact on the environment.

Each municipality's waste collection results are influenced to varying degrees by a number of factors, including:

- Governance: single-tier vs. upper-tier systems
- Program design: based on urban/rural mix of single-family homes, multi-unit residential buildings, commercial, industrial, seasonal homes and tourists, age of infrastructure, proximity to collection sites, processing sites and sellable markets
- Service levels: frequency of collection, bag limits, single stream waste collection vs. co-collection programs, hours of operations and the number and types of materials collected
- Education: how municipalities promote, manage and enforce their garbage collection, disposal, recycling and diversion programs and services

Waste disposal can be influenced by the following factors:

- Disposal method (landfill, incineration, export, etc.)
- Presence of competitive market forces
- Landfill hours of operation
- Haulage distance to landfill site
- Success of waste diversion activities
- Number of former landfill sites under perpetual care

Waste Collection

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Collection Costs per Tonne	Operating Collection Costs per Hshld	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Stratford	$ 90		$ (79)	$ (76)
Cornwall	$ 70		$ (16)	$ (23)
Central Huron		$ 56	$ (25)	$ (17)
Hanover		$ 23	$ (8)	$ (10)
Ottawa	$ 45		$ (13)	$ (9)
Saugeen Shores	$ 113		$ (12)	$ (7)
Prince Edward County		$ 43	$ (7)	$ (5)
Collingwood			$ (7)	$ (4)
Middlesex Centre		$ 40	$ (6)	$ (3)
North Perth		$ 57	$ (3)	$ (2)
Quinte West	$ 184		$ (1)	$ (1)
Kenora	$ 319		$ (0)	$ (1)
Milton			$ 0	$ 0
Penetanguishene			$ 0	$ 0
Ingersoll			$ 0	$ 1
Kitchener			$ 1	$ 1
Orangeville			$ 1	$ 1
King	$ 58		$ 6	$ 2
Markham	$ 18		$ 5	$ 3
East Gwillimbury			$ 5	$ 3
Meaford			$ 5	$ 3
Brock		$ 10	$ 5	$ 3
Lambton Shores		$ 56	$ 7	$ 4
Whitchurch-Stouffville		$ 21	$ 7	$ 4
Toronto			$ 6	$ 4
Aurora	$ 33		$ 10	$ 6
Port Hope			$ 7	$ 6
Georgina	$ 23		$ 9	$ 7
Vaughan	$ 179		$ 15	$ 7
Newmarket	$ 32		$ 11	$ 8
The Blue Mountains		$ 40	$ 44	$ 8
Orillia	$ 70		$ 10	$ 9
Tillsonburg			$ 9	$ 10
Sault Ste. Marie	$ 61		$ 7	$ 10
Owen Sound		$ 73	$ 9	$ 10
Barrie	$ 119		$ 14	$ 12
Grey Highlands		$ 52	$ 24	$ 13

Waste Collection (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Collection Costs per Tonne	Operating Collection Costs per Hshld	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Peterborough	$ 86		$ 14	$ 15
Brant County		$ 55	$ 21	$ 15
Kingston	$ 133		$ 17	$ 16
Belleville	$ 346		$ 15	$ 16
Greenstone		$ 36	$ 20	$ 17
Sarnia	$ 45		$ 17	$ 19
Kingsville		$ 60	$ 22	$ 21
Whitby		$ 78	$ 25	$ 21
South Frontenac			$ 32	$ 21
London	$ 90		$ 20	$ 21
Lakeshore	$ 81		$ 25	$ 21
North Bay	$ 69		$ 20	$ 22
Strathroy-Caradoc			$ 22	$ 22
Hamilton	$ 151		$ 24	$ 23
Guelph	$ 137		$ 29	$ 24
Central Elgin		$ 77	$ 31	$ 25
Oshawa		$ 64	$ 25	$ 26
Windsor	$ 75		$ 19	$ 27
Brockville	$ 227		$ 31	$ 34
Greater Sudbury	$ 133		$ 32	$ 35
Timmins		$ 86	$ 38	$ 56
Thunder Bay	$ 185		$ 45	$ 62
Elliot Lake	$ 121		$ 32	$ 76
Average	**$ 114**	**$ 51**	**$ 10**	**$ 10**
Median	**$ 90**	**$ 56**	**$ 9**	**$ 8**
Region Niagara			$ (2)	$ (2)
Region Durham	$ 88		$ 7	$ 6
District of Muskoka	$ 244		$ 50	$ 13
Region Peel	$ 110		$ 19	$ 13
Region Halton	$ 181		$ 26	$ 14
Region Waterloo			$ 20	$ 17
Average	**$ 156**		**$ 20**	**$ 10**
Median	**$ 146**		**$ 20**	**$ 13**

Waste Disposal

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excl.Amort.	Net Costs per $100,000 CVA Excl. Amort.
Greenstone		$ (25)	$ (22)	$ (19)
Sault Ste. Marie	$ 71		$ (13)	$ (18)
Kenora	$ 60		$ (13)	$ (14)
Owen Sound		$ (27)	$ (12)	$ (14)
North Bay	$ 31		$ (10)	$ (11)
Orangeville			$ (10)	$ (9)
Brant County		$ 72	$ (6)	$ (4)
Georgina			$ (4)	$ (3)
The Blue Mountains		$ 39	$ (16)	$ (3)
Strathroy-Caradoc			$ (3)	$ (3)
Saugeen Shores	$ 97		$ (1)	$ (1)
Vaughan	$ 1		$ (0)	$ (0)
Markham	$ (0)		$ (0)	$ (0)
King	$ 7		$ 1	$ 0
Belleville	$ 28		$ 1	$ 1
Ottawa	$ 31		$ 2	$ 1
London	$ 20		$ 3	$ 3
Middlesex Centre		$ 34	$ 12	$ 7
Brockville	$ 41		$ 7	$ 8
Grey Highlands		$ 70	$ 15	$ 9
Thunder Bay	$ 45		$ 6	$ 9
Hamilton	$ 76		$ 11	$ 10
Meaford			$ 16	$ 11
North Perth		$ 77	$ 15	$ 11
South Frontenac			$ 17	$ 11
Barrie	$ 75		$ 14	$ 13
Central Elgin		$ 39	$ 16	$ 13
Toronto			$ 23	$ 13
Kingston	$ 150		$ 17	$ 15
Greater Sudbury	$ 69		$ 14	$ 15
Prince Edward County		$ 72	$ 29	$ 21

Waste Disposal (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Costs per Tonne	Operating Costs per Household	Net Costs per Capita Excl.Amort.	Net Costs per $100,000 CVA Excl. Amort.
Orillia	$ 174		$ 23	$ 22
Elliot Lake	$ 37		$ 10	$ 24
Stratford	$ 39		$ 25	$ 24
Peterborough	$ 89		$ 24	$ 26
Guelph	$ 91		$ 33	$ 27
Kingsville		$ 82	$ 30	$ 28
Windsor	$ 64		$ 22	$ 31
Lakeshore	$ 123		$ 38	$ 32
Thorold			$ 36	$ 36
Quinte West	$ 271		$ 33	$ 38
Hanover		$ 132	$ 37	$ 44
Cornwall	$ 41		$ 32	$ 49
Timmins		$ 116	$ 51	$ 76
Average	**$ 69**	**$ 57**	**$ 11**	**$ 12**
Median	**$ 60**	**$ 71**	**$ 13**	**$ 11**
Region Niagara			$ (21)	$ (20)
Region Halton	$ 57		$ 9	$ 5
Region York	$ 109		$ 11	$ 6
Region Waterloo			$ 13	$ 12
Region Peel	$ 83		$ 17	$ 12
District of Muskoka	$ 158		$ 60	$ 15
Region Durham	$ 133		$ 20	$ 17
Average	**$ 108**		**$ 15**	**$ 7**
Median	**$ 109**		**$ 13**	**$ 12**

Waste Diversion

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Costs per Tonne	Operating Costs per Hshld	% Residential Waste Diverted for Recycling	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Timmins		$ 47	15%	$ (15)	$ (22)
Vaughan	$ 88		66%	$ 14	$ 7
Ingersoll				$ 7	$ 8
Owen Sound		$ 60	42%	$ 7	$ 8
Saugeen Shores	$ 166			$ 15	$ 9
Hanover		$ 35	50%	$ 7	$ 9
Grey Highlands		$ 51	33%	$ 16	$ 9
King	$ 124			$ 28	$ 10
Central Elgin		$ 75		$ 12	$ 10
Whitchurch-Stouffville		$ 66		$ 19	$ 10
Markham	$ 105		75%	$ 19	$ 10
East Gwillimbury				$ 19	$ 11
Brockville	$ 120		45%	$ 11	$ 12
Thunder Bay	$ 138		20%	$ 9	$ 12
Aurora	$ 125			$ 22	$ 13
Newmarket	$ 111		59%	$ 19	$ 13
The Blue Mountains		$ 66	44%	$ 71	$ 13
Middlesex Centre		$ 65	38%	$ 22	$ 13
Prince Edward County		$ 71	45%	$ 20	$ 15
Georgina	$ 104			$ 20	$ 16
Barrie	$ 152		47%	$ 21	$ 19
Central Huron		$ 54	28%	$ 29	$ 19
Brant County		$ 81	36%	$ 27	$ 20
Quinte West	$ 188			$ 18	$ 21
Lambton Shores		$ 62	45%	$ 42	$ 21
Ottawa	$ 267		47%	$ 30	$ 21
London	$ 112		44%	$ 22	$ 23
Stratford	$ 58		46%	$ 24	$ 23
Peterborough	$ 126		57%	$ 23	$ 24
Kingston	$ 178		60%	$ 27	$ 24
Windsor	$ 99		38%	$ 17	$ 25
Hamilton	$ 186		48%	$ 28	$ 27

Waste Diversion (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Operating Costs per Tonne	Operating Costs per Hshld	% Residential Waste Diverted for Recycling	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Kenora	$ 168		21%	$ 24	$ 27
North Bay	$ 109			$ 25	$ 28
Orillia	$ 63			$ 30	$ 28
South Frontenac				$ 48	$ 31
Meaford			59%	$ 45	$ 31
Belleville	$ 603			$ 31	$ 34
Toronto			53%	$ 61	$ 35
Cornwall	$ 50			$ 23	$ 35
Sarnia	$ 231		36%	$ 31	$ 36
Greater Sudbury	$ 178		45%	$ 37	$ 40
Elliot Lake	$ 399		14%	$ 20	$ 48
Guelph	$ 254		69%	$ 63	$ 52
Sault Ste. Marie	$ 167		45%	$ 39	$ 55
St. Thomas	$ 565			$ 78	$ 108
Average	**$ 180**	**$ 61**	**44%**	**$ 26**	**$ 23**
Median	**$ 138**	**$ 63**	**45%**	**$ 22**	**$ 20**
Region Niagara				$ (4)	$ (4)
Region Halton	$ 139		56%	$ 17	$ 9
Region York	$ 110		58%	$ 22	$ 12
Region Waterloo				$ 25	$ 21
Region Durham	$ 197		54%	$ 29	$ 25
Region Peel	$ 243		45%	$ 36	$ 25
District of Muskoka	$ 271		47%	$ 60	$ 16
Average	**$ 192**		**52%**	**$ 26**	**$ 15**
Median	**$ 197**		**54%**	**$ 25**	**$ 16**

Total Solid Waste (Integrated Service)

(Sorted by from highest to lowest for both per Tonne and per Household)

Municipality	Solid Waste Management Integrated Costs per Tonne	Solid Waste Management Integrated Costs per Hshold
Stratford	$ 54	
North Bay	$ 57	
Cornwall	$ 59	
London	$ 74	
Kenora	$ 77	
Thunder Bay	$ 97	
Markham	$ 97	
King	$ 106	
Orillia	$ 111	
Vaughan	$ 116	
Peterborough	$ 121	
Windsor	$ 124	
Greater Sudbury	$ 127	
Sault Ste. Marie	$ 148	
Barrie	$ 152	
Saugeen Shores	$ 153	
Ottawa	$ 185	
Hamilton	$ 188	
Brockville	$ 190	
Elliot Lake	$ 197	
Guelph	$ 205	
Kingston	$ 219	
Quinte West	$ 338	
Belleville	$ 476	
Owen Sound		$ 106
Middlesex Centre		$ 139
The Blue Mountains		$ 145
Grey Highlands		$ 173
Prince Edward County		$ 185
Hanover		$ 191
Central Elgin		$ 191
Brant County		$ 218
Timmins		$ 250
Average	**$ 153**	**$ 177**
Median	**$ 125**	**$ 185**

Municipality	Solid Waste Management Integrated Costs per Tonne	Solid Waste Management Integrated Costs per Hshold
Region Halton	$ 176	
Region Peel	$ 208	
District of Muskoka	$ 249	
Region Durham	$ 392	
Average	**$ 256**	
Median	**$ 229**	

Public Health Services

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
St. Thomas	$ (17)	$ (23)
Welland	$ 1	$ 1
Sarnia	$ 1	$ 1
Central Elgin	$ 4	$ 4
Brock	$ 5	$ 4
Orangeville	$ 4	$ 4
Saugeen Shores	$ 9	$ 5
Guelph	$ 12	$ 10
Barrie	$ 11	$ 10
Orillia	$ 12	$ 11
Prince Edward County	$ 20	$ 15
Windsor	$ 12	$ 17
Toronto	$ 29	$ 17
Brant County	$ 23	$ 17
London	$ 17	$ 18
Ottawa	$ 25	$ 18
Greenstone	$ 21	$ 18
Peterborough	$ 18	$ 19
Brockville	$ 19	$ 21
Stratford	$ 22	$ 21
Cornwall	$ 14	$ 22
Kingston	$ 26	$ 24
Quinte West	$ 21	$ 25
Thunder Bay	$ 20	$ 27
North Bay	$ 28	$ 32
Belleville	$ 32	$ 34
Greater Sudbury	$ 34	$ 37
Hamilton	$ 39	$ 38
Sault Ste. Marie	$ 28	$ 39
Timmins	$ 27	$ 41
Kenora	$ 40	$ 45
Elliot Lake	$ 28	$ 67
Average	**$ 18**	**$ 20**
Median	**$ 20**	**$ 18**

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
District of Muskoka	$ 24	$ 6
Region York	$ 15	$ 8
Region Waterloo	$ 14	$ 12
Region Halton	$ 21	$ 12
Region Peel	$ 19	$ 13
Region Durham	$ 18	$ 15
Region Niagara	$ 19	$ 18
Average	**$ 19**	**$ 12**
Median	**$ 19**	**$ 12**

Hospitals

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Niagara Falls	$ 1	$ 1
Ajax	$ 1	$ 1
Meaford	$ 7	$ 5
Niagara-on-the-Lake	$ 18	$ 8
Kingston	$ 12	$ 11
North Bay	$ 10	$ 11
Timmins	$ 10	$ 15
Stratford	$ 16	$ 15
Thorold	$ 16	$ 16
Barrie	$ 18	$ 16
St. Catharines	$ 16	$ 18
Sault Ste. Marie	$ 27	$ 38
Average	**$ 13**	**$ 13**
Median	**$ 14**	**$ 13**
District of Muskoka	$ 5	$ 1
Region York	$ 4	$ 2
Region Waterloo	$ 19	$ 17
Average	**$ 9**	**$ 7**
Median	**$ 5**	**$ 2**

Ambulance Services

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Ambulance provides emergency care to stabilize a patient's condition, initiates rapid transport to hospital and facilitates both emergency and non-emergency transfers between medical facilities. Factors that affect Ambulance Services costs:

- Geographic coverage/population density: congestion can make navigating roads more difficult, resulting in significant delays. Urban centres tend to have taller buildings which can slow response times (by requiring responses to high level apartment/condo units). Rural areas can have large under-populated areas making it challenging to provide cost-effective, timely emergency coverage.
- Local demographics: an older population can increase the demand for service, as can seasonal visitors and the inflow of workers from other communities during the day
- Level of certification: paramedics can impact the cost of services provided, i.e. higher wage rates of advanced care vs. primary care paramedics, and status of multi-year collective bargaining contracts
- Specialized services: tactical teams, multi-patient transport units, bike and marine teams are increasingly being provided by the larger municipalities

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Sault Ste. Marie	$ 2	$ 3
Toronto	$ 31	$ 18
Ottawa	$ 36	$ 26
Guelph	$ 36	$ 30
London	$ 28	$ 30
Brant County	$ 41	$ 30
Hamilton	$ 32	$ 31
Barrie	$ 40	$ 35
Prince Edward County	$ 50	$ 36
Kingston	$ 47	$ 42
Orillia	$ 46	$ 43
North Bay	$ 41	$ 46
Brockville	$ 47	$ 52
Peterborough	$ 50	$ 53
Quinte West	$ 46	$ 54
Cornwall	$ 37	$ 55
Belleville	$ 54	$ 58
Greater Sudbury	$ 55	$ 60

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
St. Thomas	$ 44	$ 61
Windsor	$ 43	$ 62
Stratford	$ 71	$ 68
Greenstone	$ 85	$ 73
Kenora	$ 74	$ 83
Thunder Bay	$ 69	$ 95
Timmins	$ 68	$ 100
Elliot Lake	$ 74	$ 176
Average	**$ 46**	**$ 53**
Median	**$ 46**	**$ 52**
Region Halton	$ 22	$ 12
Region York	$ 27	$ 14
Region Peel	$ 24	$ 17
Region Waterloo	$ 22	$ 19
District of Muskoka	$ 84	$ 22
Region Durham	$ 29	$ 24
Region Niagara	$ 34	$ 32
Average	**$ 34**	**$ 20**
Median	**$ 27**	**$ 19**

Cemeteries *(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)*

Municipality	Revenue as % of Expend. Excl. Amort.	Net Costs per Capita Excl. Amortiz.	Net Costs per $100,000 CVA Excl. Amort.
The Blue Mountains	-401%	$ (5)	$ (1)
Waterloo	109%	$ (1)	$ (1)
Halton Hills	129%	$ (1)	$ (1)
Wilmot	147%	$ (1)	$ (1)
Orangeville	102%	$ (0)	$ (0)
Whitby	101%	$ (0)	$ (0)
Markham	66%	$ 0	$ 0
Vaughan	47%	$ 0	$ 0
King	58%	$ 0	$ 0
Middlesex Centre	13%	$ 0	$ 0
Springwater	77%	$ 1	$ 0
Sault Ste. Marie	98%	$ 0	$ 0
Woolwich	67%	$ 1	$ 0
Georgina	64%	$ 1	$ 1
Welland	74%	$ 1	$ 1
Grey Highlands	98%	$ 2	$ 1
Brampton	12%	$ 1	$ 1
Quinte West	48%	$ 1	$ 1
Whitchurch-Stouffville		$ 2	$ 1
Greater Sudbury	90%	$ 1	$ 1
Oakville	69%	$ 2	$ 1
South Frontenac	62%	$ 2	$ 1
Brock	5%	$ 2	$ 1
Lambton Shores	56%	$ 3	$ 2
Burlington	10%	$ 3	$ 2
Bracebridge	49%	$ 3	$ 2
Kitchener	78%	$ 2	$ 2
Greenstone	38%	$ 2	$ 2
St. Thomas		$ 1	$ 2
Oshawa	29%	$ 2	$ 2
Gravenhurst	40%	$ 6	$ 2
Prince Edward County	20%	$ 3	$ 2

Cemeteries (cont'd) *(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)*

Municipality	Revenue as % of Expend. Excl. Amort.	Net Costs per Capita Excl. Amortiz.	Net Costs per $100,000 CVA Excl. Amort.
Meaford	65%	$ 4	$ 3
Clarington	30%	$ 3	$ 3
West Lincoln	14%	$ 4	$ 3
Lincoln	44%	$ 4	$ 3
St. Catharines	70%	$ 4	$ 4
Hamilton	46%	$ 4	$ 4
Niagara-on-the-Lake	56%	$ 9	$ 4
Thunder Bay	30%	$ 3	$ 4
Cambridge	57%	$ 4	$ 4
Saugeen Shores	36%	$ 8	$ 4
Hanover	70%	$ 4	$ 5
Port Hope	50%	$ 5	$ 5
Strathroy-Caradoc	50%	$ 5	$ 5
Pelham	28%	$ 6	$ 5
Timmins	65%	$ 4	$ 5
Huntsville	30%	$ 9	$ 5
Kingsville	26%	$ 6	$ 5
Central Elgin		$ 7	$ 6
Elliot Lake	67%	$ 2	$ 6
North Perth	36%	$ 9	$ 7
Owen Sound	51%	$ 6	$ 8
Central Huron	16%	$ 12	$ 8
Fort Erie	29%	$ 9	$ 8
Ingersoll	22%	$ 7	$ 9
Brockville	42%	$ 8	$ 9
Tillsonburg	48%	$ 8	$ 9
Kenora	49%	$ 9	$ 10
Wainfleet	58%	$ 13	$ 10
Niagara Falls	27%	$ 12	$ 12
Brant County	20%	$ 17	$ 12
Stratford	10%	$ 16	$ 15
Thorold	27%	$ 28	$ 28
Average	**52%**	**$ 4**	**$ 4**
Median	**49%**	**$ 3**	**$ 2**

Emergency Measures

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Toronto	$ (15)	$ (9)
Saugeen Shores	$ (2)	$ (1)
Niagara Falls	$ 0	$ 0
Newmarket	$ 0	$ 0
Oakville	$ 0	$ 0
Milton	$ 0	$ 0
Bracebridge	$ 0	$ 0
Strathroy-Caradoc	$ 0	$ 0
Middlesex Centre	$ 0	$ 0
Niagara-on-the-Lake	$ 0	$ 0
South Frontenac	$ 0	$ 0
Wainfleet	$ 0	$ 0
Aurora	$ 0	$ 0
Central Huron	$ 0	$ 0
Innisfil	$ 0	$ 0
East Gwillimbury	$ 0	$ 0
King	$ 1	$ 0
Orillia	$ 0	$ 0
Brant County	$ 0	$ 0
Clarington	$ 0	$ 0
Lambton Shores	$ 1	$ 0
Sarnia	$ 0	$ 0
Stratford	$ 0	$ 0
Greater Sudbury	$ 0	$ 0
Lakeshore	$ 1	$ 1
London	$ 1	$ 1
St. Catharines	$ 1	$ 1
Scugog	$ 2	$ 1
Wellesley	$ 2	$ 1

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Huntsville	$ 2	$ 1
Kenora	$ 1	$ 1
Pickering	$ 2	$ 2
Brampton	$ 2	$ 2
Vaughan	$ 4	$ 2
Guelph	$ 2	$ 2
The Blue Mountains	$ 13	$ 2
Fort Erie	$ 3	$ 3
Ottawa	$ 4	$ 3
Timmins	$ 2	$ 3
Peterborough	$ 3	$ 3
Central Elgin	$ 11	$ 9
Gravenhurst	$ 24	$ 10
Greenstone	$ 12	$ 10
North Bay	$ 12	$ 14
Belleville	$ 14	$ 16
Average	**$ 2**	**$ 2**
Median	**$ 1**	**$ 0**
Region Waterloo	$ 0	$ 0
District of Muskoka	$ 5	$ 1
Region Peel	$ 2	$ 1
Region Niagara	$ 4	$ 4
Region Durham	$ 6	$ 5
Average	**$ 3**	**$ 2**
Median	**$ 4**	**$ 1**

General Assistance

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Employability: significant numbers of clients with one or more barriers to employment, including health barriers, lack of education and language skills, literacy levels, and lack of Canadian work experience
- Urban form: client access to programs can vary due to geographical, technological, cultural or other limitations
- Economic conditions: differing local labour market conditions
- Demographics: family size and caseload mix

Municipality	Costs per Capita	Costs per $100,000 CVA
Brant County	$ 15	$ 11
Stratford	$ 26	$ 25
Kenora	$ 27	$ 31
Prince Edward County	$ 44	$ 32
Guelph	$ 46	$ 38
Barrie	$ 48	$ 43
Kingston	$ 58	$ 52
Orillia	$ 57	$ 53
Timmins	$ 40	$ 59
North Bay	$ 56	$ 62
Ottawa	$ 87	$ 62
Greater Sudbury	$ 59	$ 64
Brockville	$ 61	$ 68
Hamilton	$ 81	$ 78
St. Thomas	$ 58	$ 80
London	$ 78	$ 82
Quinte West	$ 71	$ 83
Belleville	$ 77	$ 84
Peterborough	$ 101	$ 105
Cornwall	$ 71	$ 107
Elliot Lake	$ 46	$ 109
Windsor	$ 88	$ 126
Toronto	$ 274	$ 156
Greenstone	$ 222	$ 191
Thunder Bay	$ 167	$ 231
Sault Ste. Marie	$ 227	$ 319
Average	**$ 84**	**$ 90**
Median	**$ 60**	**$ 73**
Region York	$ 19	$ 10
Region Halton	$ 23	$ 13
District of Muskoka	$ 54	$ 14
Region Peel	$ 45	$ 31
Region Durham	$ 44	$ 37
Region Waterloo	$ 59	$ 51
Region Niagara	$ 58	$ 55
Average	**$ 43**	**$ 30**
Median	**$ 45**	**$ 31**

Assistance to the Aged

Each municipality is required by legislation to operate a Long-Term Care (LTC) home. Operators can also include charitable and private sector organizations. All LTC operators are provincially funded and governed by the same legislation and standards set by the Ministry of Health and Long-Term Care (MOHLTC).

Some municipalities provide community programs (for example, adult day services, homemakers and meals on wheels) which provide support to clients and family caregivers. These services enable many clients to remain independent in their own homes.

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Staff mix: ratio of registered and non-registered staff varies amongst municipalities, resulting in a higher cost structure for registered staff
- Support and type of programming provided as determined by Council
- Role of Local Health Integration Networks (LHINs): establishing the mix of health services for a given community
- Demographics: age of the population and specific needs of the client
- Uncontrollable price variables: pay equity legislation and wage arbitration, availability of appropriate skilled workers
- Other providers: charitable and private sector participation in the long-term care business

Assistance to the Aged

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Huntsville	$ (2)	$ (1)
Markham	$ 1	$ 0
Caledon	$ 1	$ 0
Vaughan	$ 1	$ 0
Wainfleet	$ 1	$ 1
Thorold	$ 1	$ 1
Fort Erie	$ 2	$ 2
St. Catharines	$ 2	$ 2
Lincoln	$ 3	$ 2
Brampton	$ 3	$ 3
Pickering	$ 4	$ 3
Georgina	$ 5	$ 4
Whitby	$ 5	$ 4
Waterloo	$ 7	$ 5
Stratford	$ 5	$ 5
Sarnia	$ 4	$ 5
Niagara Falls	$ 5	$ 5
Cambridge	$ 7	$ 6
Barrie	$ 7	$ 7
Halton Hills	$ 10	$ 7
Peterborough	$ 6	$ 7
Greenstone	$ 8	$ 7
Guelph	$ 9	$ 7
Kitchener	$ 9	$ 9
Sault Ste. Marie	$ 8	$ 11
Oshawa	$ 11	$ 11
Welland	$ 9	$ 12
Ottawa	$ 20	$ 15
Toronto	$ 28	$ 16
Elliot Lake	$ 7	$ 16
London	$ 18	$ 19
Quinte West	$ 19	$ 22
Prince Edward County	$ 35	$ 26
Orillia	$ 28	$ 26
Hamilton	$ 29	$ 28
Belleville	$ 28	$ 30
Greater Sudbury	$ 27	$ 30
Cornwall	$ 24	$ 37
Brant County	$ 51	$ 37
North Bay	$ 45	$ 50
Kingston	$ 65	$ 59
Thunder Bay	$ 51	$ 71
Brockville	$ 70	$ 79
St. Thomas	$ 60	$ 83
Windsor	$ 69	$ 99
Kenora	$ 90	$ 100
Timmins	$ 70	$ 104
Average	**$ 21**	**$ 23**
Median	**$ 9**	**$ 9**
District of Muskoka	$ 8	$ 2
Region York	$ 13	$ 7
Region Waterloo	$ 14	$ 12
Region Halton	$ 25	$ 14
Region Peel	$ 21	$ 14
Region Niagara	$ 20	$ 19
Region Durham	$ 55	$ 46
Average	**$ 22**	**$ 16**
Median	**$ 20**	**$ 14**

Child Care *(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)*

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Varying levels of child poverty in municipalities result in differing needs for subsidized child care
- Costs to provide child care can be impacted by economic variables such as the cost of living in the municipality and the income levels of the residents
- Rates for child care spaces, other than those directly operated by a municipality, are set in service agreements between the municipality and the child care providers; these rates can be influenced by the level of funding available, local wage conditions, pay equity legislation, municipal policies and business practices

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
North Perth	$ 4	$ 3
Brant County	$ 5	$ 4
London	$ 7	$ 8
Sault Ste. Marie	$ 6	$ 8
Kingston	$ 11	$ 10
Brockville	$ 10	$ 11
Kenora	$ 10	$ 12
Hamilton	$ 13	$ 13
Thunder Bay	$ 9	$ 13
Barrie	$ 17	$ 15
Stratford	$ 16	$ 15
Ottawa	$ 23	$ 16
Guelph	$ 20	$ 16
Peterborough	$ 16	$ 16
Cornwall	$ 11	$ 17
Greater Sudbury	$ 18	$ 19
Timmins	$ 14	$ 21
Toronto	$ 37	$ 21
Orillia	$ 24	$ 22

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
North Bay	$ 21	$ 23
St. Thomas	$ 20	$ 28
Windsor	$ 22	$ 32
Elliot Lake	$ 15	$ 36
Greenstone	$ 163	$ 140
Average	**$ 21**	**$ 22**
Median	**$ 15**	**$ 16**
District of Muskoka	$ 13	$ 3
Region York	$ 13	$ 7
Region Peel	$ 13	$ 9
Region Durham	$ 14	$ 12
Region Halton	$ 23	$ 13
Region Niagara	$ 16	$ 15
Region Waterloo	$ 19	$ 16
Average	**$ 16**	**$ 11**
Median	**$ 14**	**$ 12**

Social Housing

Social Housing Services provides affordable homes for individuals whose income makes it challenging to obtain adequate housing in the private rental market. A variety of housing forms are provided as follows:

- Municipally owned and operated housing (through a department or municipally owned housing corporation)
- Non-profit housing that is owned and operated by community based non-profit corporations governed by a board of directors
- Cooperative housing that is owned and operated by its members
- Rent supplement, where a private or non-profit landlord provides units to households at a rent-geared-to-income (RGI) and the municipality subsidizes the difference between that rent and the market rent for the unit

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Housing stock: age and supply (both private and municipal), and adequacy of capital reserves to maintain them
- Demographic and economic conditions: may increase waiting list pressure, i.e. loss of local industry, rapid growth, percentage of Special Priority Policy (SPP) applicants
- Wait list management: frequency of the service manager to update the waiting list and cancel applicants no longer actively seeking rent-geared-to-income (RGI) housing
- Portfolio mix: older federal units are generally less costly than units built under subsequent provincial programs (fewer assisted units, lower land costs)
- Geographic conditions: construction and land costs, higher snow removal costs in northern areas of the province, rental market availability, utility costs and usage profiles
- Tenant mix: seniors communities are usually less costly to operate than families and singles

Social Housing

(Sorted by Total Net Costs per $100,000 CVA, excluding Amortization)

Municipality	Public Housing Net Costs per $100,000 CVA Excl. Amort.	Non-Profit Co-op Housing Costs per $100,000 CVA Excl. Amort.	Rent Supplement Net Costs per $100,000 CVA Excl. Amort.	Other Housing Net Costs per $100,000 CVA Excl. Amort.	Total Housing Net Costs per $100,000 CVA Excl. Amort.
Toronto	$ (19)		$ (0)	$ -	$ (19)
Sault Ste. Marie	$ 2			$ -	$ 2
Oshawa		$ 3		$ -	$ 3
Strathroy-Caradoc		$ 6		$ -	$ 6
Collingwood			$ 7	$ -	$ 7
Central Elgin	$ 13			$ -	$ 13
Prince Edward County	$ 30			$ -	$ 30
Barrie	$ 30			$ -	$ 30
Orillia	$ 31			$ -	$ 31
Brant County		$ 33		$ -	$ 33
Brockville	$ 49			$ -	$ 49
Peterborough	$ 85	$ 35	$ (62)	$ -	$ 58
Quinte West	$ 61			$ -	$ 61
Kingston	$ 20	$ 29	$ 21	$ -	$ 70
Belleville	$ 72			$ -	$ 72
Ottawa	$ 41	$ 50	$ 21	$ (35)	$ 77
London	$ 38	$ 27	$ 13	$ 5	$ 82
Kenora	$ 88			$ -	$ 88
North Bay	$ 93			$ -	$ 93
Guelph	$ 127	$ (11)	$ (6)	$ (10)	$ 99
Stratford	$ 111		$ (3)	$ -	$ 108
Cornwall	$ 131	$ 5	$ (27)	$ 0	$ 109
Greater Sudbury	$ 58	$ 54	$ (6)	$ 9	$ 115
Elliot Lake	$ 119			$ -	$ 119
Hamilton	$ 36	$ 85	$ 6	$ 2	$ 128
St. Thomas	$ 134			$ -	$ 134
Timmins		$ 146		$ -	$ 146
Windsor	$ 94	$ 57	$ 11	$ (1)	$ 161
Average	**$ 63**	**$ 40**	**$ (2)**	**$ (1)**	**$ 68**
Median	**$ 58**	**$ 33**	**$ 3**	**$ -**	**$ 71**
District of Muskoka	$ 7	$ 3	$ 0	$ -	$ 10
Region York	$ 0	$ 13	$ 1	$ 3	$ 17
Region Peel	$ (9)	$ 31	$ 8	$ -	$ 29
Region Halton	$ 7	$ 17	$ 3	$ 4	$ 32
Region Durham	$ 6	$ 30	$ 4	$ 3	$ 43
Region Waterloo	$ (4)	$ 44	$ 7	$ 5	$ 53
Region Niagara				$ 83	$ 83
Average	**$ 1**	**$ 23**	**$ 4**	**$ 12**	**$ 33**
Median	**$ 3**	**$ 24**	**$ 3**	**$ 3**	**$ 31**

Social Housing

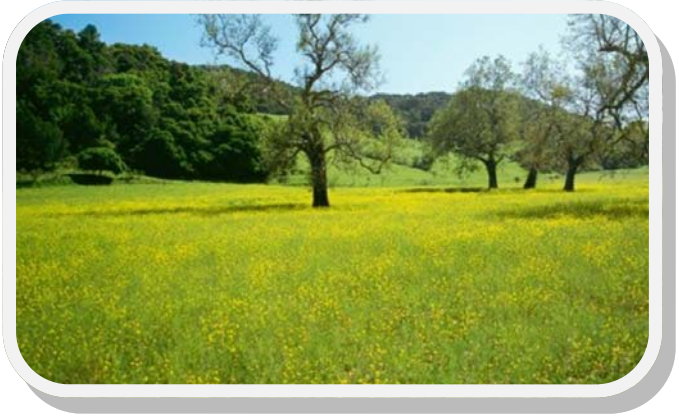
(Sorted by Total Net Costs per Capita Including Amortization)

Municipality	Public Housing Net Costs per Capita Incl. Amort.	Non-Profit Co-op Housing Costs per Capita Incl. Amortiz.	Rent Supplement Net Costs per Capital Incl. Amort.	Other Housing Net Costs per Capita Incl. Amort.	Total Housing Net Costs per Capita Incl. Amort.
The Blue Mountains		$ 1		$ -	$ 1
Sault Ste. Marie	$ 1			$ -	$ 1
Oshawa		$ 3		$ -	$ 3
Strathroy-Caradoc		$ 6		$ -	$ 6
Collingwood			$ 12	$ -	$ 12
Toronto	$ 13		$ (0)	$ -	$ 13
Central Elgin	$ 17			$ -	$ 17
Orillia	$ 33			$ -	$ 33
Barrie	$ 34			$ -	$ 34
Prince Edward County	$ 41			$ -	$ 41
Brockville	$ 43			$ -	$ 43
Brant County		$ 45		$ -	$ 45
Elliot Lake	$ 50			$ -	$ 50
Quinte West	$ 52			$ -	$ 52
Peterborough	$ 93	$ 34	$ (59)	$ -	$ 67
Belleville	$ 67			$ -	$ 67
Kenora	$ 78			$ -	$ 78
London	$ 39	$ 25	$ 12	$ 5	$ 82
North Bay	$ 84			$ -	$ 84
Kingston	$ 32	$ 32	$ 23	$ -	$ 87
Cornwall	$ 104	$ 8	$ (18)	$ 0	$ 95
Timmins		$ 99		$ -	$ 99
St. Thomas	$ 104			$ -	$ 104
Guelph	$ 153	$ (14)	$ (8)	$ (12)	$ 119
Stratford	$ 123		$ (3)	$ -	$ 120
Ottawa	$ 76	$ 69	$ 29	$ (49)	$ 127
Greater Sudbury	$ 76	$ 50	$ (6)	$ 8	$ 129
Windsor	$ 86	$ 44	$ 9	$ (1)	$ 139
Hamilton	$ 45	$ 88	$ 6	$ 2	$ 142
Average	**$ 63**	**$ 35**	**$ (0)**	**$ (2)**	**$ 65**
Median	**$ 52**	**$ 33**	**$ 3**	**$ -**	**$ 67**
Region York	$ 5	$ 24	$ 2	$ 6	$ 37
District of Muskoka	$ 31	$ 18	$ 0	$ -	$ 49
Region Durham	$ 8	$ 36	$ 4	$ 3	$ 51
Region Peel	$ (6)	$ 46	$ 11	$ -	$ 52
Region Waterloo	$ 5	$ 51	$ 9	$ 6	$ 70
Region Halton	$ 20	$ 35	$ 6	$ 9	$ 71
Region Niagara	$ 14			$ 87	$ 101
Average	**$ 11**	**$ 35**	**$ 5**	**$ 14**	**$ 54**
Median	**$ 8**	**$ 36**	**$ 5**	**$ 5**	**$ 51**

Parks

Each municipality's results are influenced to varying degrees by a number of factors including:

- Service delivery: differences in service standards established by municipal Councils, i.e. types of amenities maintained, frequency of grass cutting
- Geographic location: varying topography affects the mix of natural and maintained hectares of parkland in each municipality
- Environmental factors: soil composition, weather patterns
- Population density: higher densities may mean more intense usage and require different maintenance strategies, e.g. irrigation, artificial turf, sport field and pathway lighting
- Changing demographics and community use: increased demand for large social gatherings and various cultural activities translate into higher maintenance, signage and staff training costs



Parks

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Open Space Hectares per 1,000 Pop.	Trails km. per 1,000 Pop.	Parks Operating Costs per Person	Parks Total Costs per Person	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Grey Highlands	12.4	12.4	$ 6	$ 6	$ 5	$ 3
South Frontenac					$ 6	$ 4
Bracebridge	14.8	3.3	$ 17	$ 23	$ 17	$ 9
Woolwich	5.8	1.9	$ 22	$ 25	$ 15	$ 11
Meaford	3.8	6.8	$ 17	$ 20	$ 16	$ 11
Central Huron	3.0	0.4	$ 22	$ 25	$ 20	$ 13
Halton Hills	11.7	0.4	$ 27	$ 45	$ 20	$ 13
Middlesex Centre	7.6	0.4	$ 25	$ 32	$ 23	$ 14
Brant County	27.1	2.4	$ 23	$ 29	$ 19	$ 14
North Perth	7.9	1.7	$ 23	$ 25	$ 19	$ 14
Pelham	4.4	0.6	$ 21	$ 29	$ 18	$ 14
Strathroy-Caradoc			$ 16	$ 20	$ 14	$ 15
Caledon	5.5	2.7	$ 32	$ 38	$ 32	$ 15
Prince Edward County	5.8	2.1	$ 23	$ 31	$ 22	$ 16
Brock	2.6	2.6	$ 24	$ 29	$ 24	$ 17
Markham	4.0	0.5	$ 31	$ 31	$ 31	$ 17
The Blue Mountains	11.2	61.5	$ 105	$ 140	$ 94	$ 17
King	10.3	2.5	$ 53	$ 69	$ 51	$ 18
Whitchurch-Stouffville	3.2	3.0	$ 32	$ 51	$ 34	$ 18
Burlington	2.8	1.1	$ 35	$ 55	$ 30	$ 18
Scugog					$ 28	$ 18
Niagara-on-the-Lake	3.8	1.6	$ 44	$ 50	$ 42	$ 19
Saugeen Shores	6.6	3.0	$ 37	$ 49	$ 32	$ 19
Ajax	2.6	0.8	$ 35	$ 51	$ 22	$ 20
Gravenhurst	4.3	3.5	$ 49	$ 119	$ 54	$ 21
Clarington	6.1	0.2	$ 27	$ 35	$ 26	$ 23
Orangeville			$ 28	$ 28	$ 26	$ 23
Vaughan	3.1	0.2	$ 50	$ 68	$ 49	$ 23
Innisfil	6.7	0.4	$ 43	$ 53	$ 36	$ 23
Kingsville	2.4	0.8	$ 29	$ 36	$ 25	$ 23
Springwater	10.8	2.2	$ 40	$ 46	$ 35	$ 24
Milton	3.6	0.2	$ 46	$ 67	$ 39	$ 24
Kitchener	8.1	1.3	$ 28	$ 34	$ 25	$ 25
Wilmot	7.4	0.5	$ 41	$ 49	$ 35	$ 25
West Lincoln	5.4	0.1	$ 32	$ 34	$ 27	$ 26
Tillsonburg	5.2	0.7	$ 22	$ 26	$ 24	$ 26
Mississauga	4.1	0.4	$ 42	$ 53	$ 41	$ 26
Whitby	3.5	0.2	$ 34	$ 42	$ 33	$ 27
Waterloo	6.1	1.0	$ 32	$ 36	$ 39	$ 28
Aurora	5.8	0.5	$ 62	$ 75	$ 48	$ 28
Huntsville	18.6	3.6	$ 50	$ 66	$ 49	$ 28
East Gwillimbury					$ 50	$ 28
Hanover	6.8	1.5	$ 29	$ 29	$ 23	$ 28
Lambton Shores	4.0	1.2	$ 58	$ 94	$ 57	$ 28
London	6.8	0.6	$ 28	$ 39	$ 28	$ 29

Parks (cont'd)

(Sorted by Net Costs per $100,000 Assessment, Excluding Amortization)

Municipality	Open Space Hectares per 1,000 Pop.	Trails km. per 1,000 Pop.	Parks Operating Costs per Person	Parks Total Costs per Person	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Penetanguishene	7.1	1.1	$ 43	$ 46	$ 32	$ 33
Pickering	2.3	0.2	$ 46	$ 55	$ 46	$ 33
Lincoln	4.8	2.2	$ 51	$ 57	$ 42	$ 34
Ottawa	4.4	0.4	$ 48	$ 54	$ 49	$ 35
Welland	5.0	0.6	$ 62	$ 80	$ 27	$ 36
Thorold	4.7	1.5	$ 38	$ 62	$ 37	$ 37
Toronto	2.9	0.1	$ 66	$ 70	$ 65	$ 37
Lakeshore	2.5	0.8	$ 48	$ 55	$ 44	$ 38
Niagara Falls	4.6	0.2	$ 41	$ 49	$ 40	$ 38
Fort Erie	3.8	0.7	$ 43	$ 63	$ 42	$ 38
Port Hope	8.6	4.0	$ 44	$ 54	$ 42	$ 38
Timmins	2.1	1.0	$ 27	$ 30	$ 26	$ 38
Barrie	9.2	0.4	$ 44	$ 56	$ 43	$ 38
Peterborough	7.6	0.4	$ 40	$ 48	$ 38	$ 39
Newmarket	4.2	0.6	$ 59	$ 76	$ 59	$ 40
Oakville	7.9	1.7	$ 89	$ 134	$ 86	$ 41
Stratford	6.0	0.6	$ 47	$ 53	$ 43	$ 41
Quinte West	3.9	1.2	$ 38	$ 47	$ 36	$ 42
Hamilton	4.8	0.1	$ 44	$ 56	$ 43	$ 42
Kenora	37.3	5.9	$ 41	$ 57	$ 38	$ 43
Kingston	4.2	0.4	$ 51	$ 61	$ 48	$ 43
Greenstone	11.2	9.3	$ 82	$ 99	$ 52	$ 44
Cambridge	3.3	0.6	$ 52	$ 55	$ 49	$ 46
Guelph	5.3	0.9	$ 62	$ 77	$ 60	$ 49
Brampton	3.8	0.6	$ 63	$ 77	$ 60	$ 52
Central Elgin	2.5		$ 71	$ 72	$ 64	$ 52
Georgina	4.0	0.4	$ 67	$ 82	$ 67	$ 53
Collingwood	5.6	3.1	$ 101	$ 133	$ 93	$ 56
Greater Sudbury	24.0	1.1	$ 57	$ 65	$ 53	$ 57
Brockville	10.0	0.4	$ 59	$ 63	$ 51	$ 57
Oshawa	6.8	0.2	$ 59	$ 69	$ 58	$ 59
Orillia	9.5	1.0	$ 78	$ 102	$ 69	$ 64
Belleville	4.4	0.5	$ 60	$ 81	$ 60	$ 65
Ingersoll	5.0	0.4	$ 60	$ 69	$ 56	$ 66
St. Catharines	3.3	0.7	$ 66	$ 75	$ 62	$ 66
Owen Sound	4.5	7.2	$ 67	$ 83	$ 56	$ 66
St. Thomas	17.2	1.7	$ 51	$ 59	$ 48	$ 67
Sarnia	6.9	0.6	$ 71	$ 87	$ 67	$ 77
Sault Ste. Marie	4.5	1.2	$ 60	$ 61	$ 58	$ 82
North Bay	17.4	0.4	$ 74	$ 94	$ 75	$ 83
Cornwall	10.7	1.3	$ 59	$ 61	$ 57	$ 85
Windsor	4.5	0.6	$ 85	$ 94	$ 78	$ 112
Thunder Bay	18.8	0.4	$ 96	$ 117	$ 88	$ 122
Elliot Lake	7.1	2.9	$ 69	$ 87	$ 56	$ 133
Average	**7.1**	**2.3**	**$ 47**	**$ 59**	**$ 42**	**$ 37**
Median	**5.2**	**0.8**	**$ 44**	**$ 55**	**$ 42**	**$ 29**

Sports and Recreation Services

The three main types of programming are:

- Registered programs: residents register/commit to participate in structured activities such as swimming lessons, dance or fitness classes or day camps; some municipalities also include house leagues, e.g. baseball, basketball, hockey, soccer
- Drop-in programs: residents are not required to register and are able to participate in structured or unstructured sports and recreation activities such as public swimming or skating, basketball, fitness or open access to gyms
- Permitted programs: residents and/or community organizations obtain permits for short-term rental of sports and recreation facilities such as sports fields, meeting rooms and arenas

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Recreation facilities: number of facilities, mix of facility types and age of facilities
- Programming: variety of recreation program types offered, number and extent of age groups with targeted programming; frequency and times of program offerings; class length; mix of instructional vs. drop-in vs. permitted programming
- Transportation: access and the number of program locations
- Collective agreements: differences in wage rates and staffing structures

Recreation Programming

(Sorted by Net Costs per Capita Assessment, Including Amortization)

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excl. Amort. per Person	MPMP Total Costs Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Meaford	8,081	$ 9	$ 9	$ (25)	$ (25)
Whitchurch-Stouffville	19,680	$ 11	$ 11	$ (19)	$ (19)
Markham	13,656	$ 23	$ 23	$ (7)	$ (7)
Orangeville		$ 21	$ 21	$ (2)	$ (2)
Pickering	21,404	$ 50	$ 50	$ (2)	$ (2)
Woolwich	12,322	$ 2	$ 2	$ (0)	$ (0)
Grey Highlands	37			$ (0)	$ (0)
Lambton Shores		$ 0	$ 0	$ 0	$ 0
Timmins	35	$ 1	$ 2	$ 1	$ 1
Sault Ste. Marie	16,880	$ 7	$ 7	$ 1	$ 1
Lakeshore	1,219	$ 4	$ 4	$ 1	$ 1
Belleville	4,632	$ 12	$ 12	$ 2	$ 2
Fort Erie	4,397	$ 2	$ 2	$ 2	$ 2
Brockville		$ 3	$ 3	$ 3	$ 3
North Perth	16,439	$ 10	$ 10	$ 3	$ 3
Scugog				$ 3	$ 3
West Lincoln	1,239	$ 7	$ 7	$ 4	$ 4
Thorold	376	$ 5	$ 5	$ 4	$ 4
Halton Hills		$ 38	$ 38	$ 4	$ 4
Brock	80	$ 8	$ 8	$ 4	$ 4
Springwater	18,344	$ 15	$ 15	$ 5	$ 5
South Frontenac				$ 5	$ 5
Caledon	15,517	$ 35	$ 35	$ 5	$ 5
Quinte West	5,612	$ 6	$ 6	$ 5	$ 5
Niagara-on-the-Lake	522	$ 10	$ 10	$ 6	$ 6
Sarnia	22,608	$ 7	$ 7	$ 6	$ 6
Guelph		$ 21	$ 21	$ 6	$ 6
St. Catharines	9,241	$ 7	$ 7	$ 6	$ 6
Niagara Falls	3,910	$ 8	$ 8	$ 8	$ 8
Kenora	24,213	$ 14	$ 15	$ 7	$ 9
Strathroy-Caradoc		$ 10	$ 10	$ 9	$ 9

Recreation Programming (cont'd)

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excl. Amort. per Person	MPMP Total Costs Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Innisfil	11,338	$ 15	$ 15	$ 10	$ 10
Greater Sudbury	15,180	$ 13	$ 14	$ 10	$ 10
Tillsonburg	1,330	$ 92	$ 92	$ 10	$ 10
Huntsville	11,796	$ 39	$ 39	$ 11	$ 11
Brampton	10,336	$ 18	$ 18	$ 12	$ 12
Whitby	21,177	$ 12	$ 13	$ 11	$ 12
Peterborough	21,443	$ 19	$ 19	$ 12	$ 12
Stratford	17,807	$ 20	$ 20	$ 13	$ 13
Collingwood	110	$ 18	$ 18	$ 14	$ 14
Brant County	4,426	$ 33	$ 33	$ 15	$ 15
Prince Edward County	11,166	$ 15	$ 15	$ 15	$ 15
Kingsville	3,904	$ 19	$ 22	$ 12	$ 15
Penetanguishene	2,771	$ 38	$ 38	$ 15	$ 15
Milton	42,041	$ 48	$ 48	$ 17	$ 17
St. Thomas	7,879	$ 18	$ 18	$ 17	$ 17
Mississauga	10,173	$ 36	$ 37	$ 17	$ 17
London	12,397	$ 32	$ 32	$ 18	$ 18
Barrie	14,516	$ 45	$ 45	$ 21	$ 21
North Bay	14,259	$ 28	$ 28	$ 21	$ 21
Aurora	34,511	$ 64	$ 64	$ 21	$ 21
Kingston	14,787	$ 32	$ 33	$ 23	$ 23
Owen Sound	10,212	$ 40	$ 40	$ 24	$ 24
East Gwillimbury				$ 23	$ 24
Ajax	14,202	$ 34	$ 34	$ 24	$ 24
Welland	32,712	$ 32	$ 32	$ 24	$ 24
Pelham	8,914	$ 33	$ 34	$ 25	$ 25
Orillia	19,992	$ 42	$ 42	$ 25	$ 25
Vaughan	45,697	$ 60	$ 61	$ 25	$ 26
Newmarket	943	$ 81	$ 81	$ 26	$ 26
Cambridge	12,383	$ 26	$ 28	$ 25	$ 27
Elliot Lake	5,960	$ 44	$ 44	$ 28	$ 28

Recreation Programming (cont'd)

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excl. Amort. per Person	MPMP Total Costs Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Waterloo	16,148	$ 47	$ 47	$ 28	$ 28
Central Huron	841	$ 30	$ 30	$ 28	$ 28
Cornwall		$ 61	$ 61	$ 28	$ 28
Windsor	31,782	$ 31	$ 31	$ 29	$ 29
Clarington	9,383	$ 35	$ 35	$ 29	$ 29
Greenstone	13,352	$ 36	$ 36	$ 29	$ 29
Lincoln	26,718	$ 41	$ 41	$ 30	$ 30
Oshawa	29,488	$ 56	$ 56	$ 30	$ 30
Wilmot	14,988	$ 31	$ 31	$ 31	$ 31
Thunder Bay	12,865	$ 40	$ 40	$ 32	$ 32
Oakville	24,790	$ 71	$ 71	$ 34	$ 34
Gravenhurst	18,116	$ 39	$ 39	$ 35	$ 35
Saugeen Shores	67,517	$ 39	$ 40	$ 35	$ 36
Burlington	20,155	$ 66	$ 66	$ 36	$ 36
Georgina	539,549	$ 30	$ 37	$ 29	$ 37
Hamilton	11,229	$ 46	$ 46	$ 37	$ 37
Port Hope	26,370	$ 59	$ 60	$ 39	$ 39
Hanover	29,968	$ 82	$ 82	$ 40	$ 40
King	4,103	$ 58	$ 58	$ 40	$ 40
Kitchener	10,338	$ 44	$ 46	$ 40	$ 41
Bracebridge	19,375	$ 108	$ 108	$ 57	$ 57
Toronto	10,488	$ 68	$ 72	$ 56	$ 59
Ingersoll	99,781	$ 142	$ 142	$ 82	$ 82
Ottawa	13,921	$ 136	$ 138	$ 104	$ 105
Average	**22,448**	**$ 34**	**$ 34**	**$ 18**	**$ 19**
Median	**13,108**	**$ 32**	**$ 32**	**$ 15**	**$ 15**

Recreation Facilities—Golf, Marina, Ski Hill

(Sorted by Net Costs per Capita, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Barrie	$ (20)	$ (19)
Port Hope	$ (6)	$ (5)
Lakeshore	$ (2)	$ (2)
Markham	$ 1	$ 1
Brock	$ 1	$ 1
Brampton	$ 0	$ 1
Kingsville	$ 1	$ 1
Meaford	$ (2)	$ 2
Hamilton	$ 0	$ 2
Gravenhurst	$ 0	$ 2
Oakville	$ 1	$ 2
Quinte West	$ 2	$ 2
Cornwall	$ 2	$ 2
Burlington	$ 0	$ 3
Orillia	$ (1)	$ 3
Greater Sudbury	$ 2	$ 3
Mississauga	$ 3	$ 3
Sault Ste. Marie	$ 2	$ 3
London	$ 2	$ 3
Kingston	$ 2	$ 3
St. Catharines	$ 3	$ 3
Kitchener	$ 2	$ 4
Peterborough	$ 4	$ 4
Belleville	$ 0	$ 5
North Bay	$ 6	$ 6
Penetanguishene	$ (3)	$ 7
Brockville	$ 7	$ 7
Prince Edward County	$ 6	$ 8
Toronto	$ 3	$ 9
Waterloo	$ 8	$ 9
Saugeen Shores	$ 5	$ 10
Windsor	$ 9	$ 10
Thunder Bay	$ 7	$ 12
Georgina	$ 20	$ 26
Lambton Shores	$ 42	$ 48
The Blue Mountains	$ 40	$ 54
Elliot Lake	$ 1	$ 56
East Gwillimbury	$ 75	$ 103
Average	**$ 6**	**$ 10**
Median	**$ 2**	**$ 3**

Recreation Facilities—Other

(Sorted by net costs per Capita Including Amortization)

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Pop.	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amortiz.
East Gwillimbury				$ (29)	$ (29)
Huntsville	2,034	$ 19	$ 20	$ (14)	$ (13)
Lakeshore	372	$ 37	$ 40	$ 11	$ 14
South Frontenac				$ 14	$ 16
Sarnia	472	$ 34	$ 38	$ 17	$ 17
St. Thomas	947	$ 36	$ 49	$ 13	$ 23
Ottawa	410	$ 13	$ 24	$ 15	$ 24
Lincoln	281	$ 43	$ 52	$ 20	$ 26
Springwater	296	$ 34	$ 51	$ 10	$ 27
Brockville	350	$ 51	$ 63	$ 17	$ 28
West Lincoln	302	$ 42	$ 45	$ 25	$ 28
Pelham	217	$ 36	$ 42	$ 31	$ 33
Kingsville	174	$ 43	$ 48	$ 28	$ 33
Hamilton	264	$ 46	$ 56	$ 28	$ 37
Central Elgin	490	$ 71	$ 88	$ 25	$ 40
Toronto	154	$ 43	$ 45	$ 42	$ 44
Kitchener	301	$ 66	$ 80	$ 33	$ 46
Strathroy-Caradoc		$ 77	$ 106	$ 24	$ 47
Windsor	405	$ 58	$ 79	$ 26	$ 47
Quinte West	389	$ 41	$ 60	$ 35	$ 47
North Bay	284	$ 61	$ 75	$ 37	$ 50
Meaford	478	$ 54	$ 66	$ 39	$ 51
Grey Highlands	124	$ 88	$ 108	$ 36	$ 54
Guelph	464	$ 64	$ 79	$ 43	$ 55
Thorold	312	$ 75	$ 83	$ 48	$ 56
The Blue Mountains	576	$ 76	$ 91	$ 42	$ 57
Vaughan	261	$ 49	$ 62	$ 46	$ 59
Greater Sudbury	702	$ 91	$ 101	$ 49	$ 59
Markham	342	$ 58	$ 58	$ 59	$ 59
Ajax	329	$ 93	$ 106	$ 47	$ 60
Cambridge	372	$ 71	$ 86	$ 46	$ 60
Penetanguishene	713	$ 89	$ 94	$ 57	$ 61
Port Hope	583	$ 70	$ 83	$ 50	$ 62

Recreation Facilities—Other (cont'd)

(Sorted by net costs per Capita, Including Amortization)

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Pop.	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amortiz.
London	240	$ 50	$ 67	$ 48	$ 62
Mississauga	275	$ 59	$ 73	$ 49	$ 64
Wainfleet	613	$ 90	$ 98	$ 56	$ 64
Peterborough	710	$ 119	$ 150	$ 40	$ 64
Brock	625	$ 88	$ 99	$ 54	$ 65
Whitby	391	$ 107	$ 130	$ 42	$ 65
Orillia	514	$ 73	$ 111	$ 28	$ 66
Scugog				$ 51	$ 69
Fort Erie	394	$ 70	$ 93	$ 47	$ 70
Aurora	858	$ 108	$ 113	$ 71	$ 71
King	905	$ 138	$ 160	$ 50	$ 71
Kingston	474	$ 64	$ 116	$ 51	$ 72
Burlington	412	$ 81	$ 102	$ 57	$ 73
Timmins	1,050	$ 101	$ 108	$ 65	$ 73
Elliot Lake	511	$ 119	$ 125	$ 72	$ 77
Prince Edward County	329	$ 89	$ 112	$ 59	$ 78
Georgina	1,641	$ 87	$ 104	$ 60	$ 79
Collingwood	534	$ 64	$ 86	$ 59	$ 80
Sault Ste. Marie	481	$ 79	$ 102	$ 68	$ 83
Wellesley	1	$ 125	$ 150	$ 61	$ 83
Oakville	449	$ 65	$ 92	$ 67	$ 86
St. Catharines	356	$ 76	$ 97	$ 72	$ 86
Brant County	719	$ 105	$ 144	$ 60	$ 86
Thunder Bay	525	$ 119	$ 127	$ 79	$ 87
Milton	433	$ 98	$ 124	$ 64	$ 87
Barrie	405	$ 66	$ 91	$ 69	$ 89
Middlesex Centre	1,040	$ 136	$ 183	$ 56	$ 89
Halton Hills	511	$ 116	$ 139	$ 68	$ 89
Wilmot	2,308	$ 122	$ 157	$ 57	$ 92
Innisfil	1,013	$ 100	$ 146	$ 82	$ 101
Cornwall	1,091	$ 110	$ 152	$ 70	$ 103
Pickering	462	$ 89	$ 104	$ 90	$ 103
Saugeen Shores	702	$ 152	$ 168	$ 89	$ 104
Brampton	250	$ 108	$ 130	$ 85	$ 106

Recreation Facilities—Other (cont'd)

(Sorted by net costs per Capita, Including Amortization)

Municipality	Indoor Rec. Facilities sq. Metres per 1,000 Pop.	Recreation Facilities Operating Cost per Person	Recreation Facilities Total Cost per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amortiz.
Ingersoll	442	$ 106	$ 133	$ 81	$ 107
Woolwich	553	$ 138	$ 183	$ 72	$ 107
Oshawa	333	$ 71	$ 119	$ 78	$ 108
Belleville	1,039	$ 120	$ 153	$ 84	$ 111
North Perth	952	$ 153	$ 174	$ 96	$ 116
Niagara Falls	401	$ 103	$ 169	$ 78	$ 118
Clarington	361	$ 110	$ 140	$ 98	$ 119
Waterloo	457	$ 86	$ 135	$ 98	$ 124
Whitchurch-Stouffville	646	$ 119	$ 182	$ 91	$ 135
Niagara-on-the-Lake	556	$ 120	$ 160	$ 100	$ 137
Tillsonburg	740	$ 113	$ 149	$ 117	$ 139
Owen Sound	610	$ 86	$ 139	$ 87	$ 139
Newmarket	495	$ 98	$ 137	$ 120	$ 143
Orangeville	763	$ 145	$ 199	$ 97	$ 143
Bracebridge	689	$ 109	$ 170	$ 107	$ 149
Welland	430	$ 147	$ 170	$ 134	$ 155
Kenora	796	$ 224	$ 233	$ 146	$ 155
Caledon	511	$ 111	$ 159	$ 112	$ 163
Stratford	1,306	$ 111	$ 169	$ 135	$ 164
Central Huron	1,488	$ 90	$ 179	$ 106	$ 165
Gravenhurst	581	$ 99	$ 201	$ 115	$ 181
Lambton Shores	1,264	$ 120	$ 201	$ 120	$ 182
Hanover	1,136	$ 195	$ 275	$ 131	$ 193
Greenstone	4,252	$ 313	$ 358	$ 305	$ 347
Average	**637**	**$ 91**	**$ 117**	**$ 63**	**$ 84**
Median	**481**	**$ 89**	**$ 108**	**$ 57**	**$ 73**

Programming MPMPs and Recreation Facilities (Other)

(Sorted by net costs per Capita, Including Amortization)

Municipality	Operating Costs Programs, Recreation Facilities Excl. Amort. per Person	Total Costs Programs, Recreation Facilities Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
East Gwillimbury			$ (29)	$ (29)
Huntsville	$ 58	$ 59	$ (14)	$ (13)
Lakeshore	$ 41	$ 44	$ 11	$ 14
South Frontenac			$ 14	$ 16
Sarnia	$ 41	$ 45	$ 17	$ 17
St. Thomas	$ 54	$ 66	$ 13	$ 23
Ottawa	$ 149	$ 162	$ 15	$ 24
Lincoln	$ 85	$ 94	$ 20	$ 26
Springwater	$ 49	$ 67	$ 10	$ 27
West Lincoln	$ 49	$ 52	$ 25	$ 28
Brockville	$ 54	$ 66	$ 17	$ 28
Pelham	$ 70	$ 76	$ 31	$ 33
Kingsville	$ 62	$ 70	$ 28	$ 33
Hamilton	$ 92	$ 102	$ 28	$ 37
Central Elgin	$ 71	$ 88	$ 25	$ 40
Toronto	$ 112	$ 116	$ 42	$ 44
Strathroy-Caradoc	$ 87	$ 116	$ 24	$ 47
Kitchener	$ 111	$ 126	$ 33	$ 46
Windsor	$ 90	$ 111	$ 26	$ 47
Quinte West	$ 47	$ 66	$ 35	$ 47
North Bay	$ 89	$ 103	$ 37	$ 50
Meaford	$ 63	$ 75	$ 39	$ 51
Grey Highlands	$ 88	$ 108	$ 36	$ 54
Guelph	$ 85	$ 100	$ 43	$ 55
Thorold	$ 80	$ 89	$ 48	$ 56
The Blue Mountains	$ 76	$ 91	$ 42	$ 57
Vaughan	$ 110	$ 123	$ 46	$ 59
Ajax	$ 127	$ 140	$ 47	$ 60
Markham	$ 81	$ 81	$ 59	$ 59
Greater Sudbury	$ 104	$ 115	$ 49	$ 59
Cambridge	$ 96	$ 114	$ 46	$ 60
Penetanguishene	$ 128	$ 132	$ 57	$ 61

Programming MPMPs and Recreation Facilities (Other) Cont'd

(Sorted by net costs per Capita, Including Amortization)

Municipality	Operating Costs Programs, Recreation Facilities Excl. Amort. per Person	Total Costs Programs, Recreation Facilities Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Port Hope	$ 130	$ 143	$ 50	$ 62
London	$ 82	$ 99	$ 48	$ 62
Mississauga	$ 95	$ 110	$ 49	$ 64
Wainfleet	$ 90	$ 98	$ 56	$ 64
Peterborough	$ 138	$ 169	$ 40	$ 64
Brock	$ 96	$ 107	$ 54	$ 65
Whitby	$ 119	$ 142	$ 42	$ 65
Orillia	$ 114	$ 153	$ 28	$ 66
Scugog			$ 51	$ 69
Fort Erie	$ 72	$ 95	$ 47	$ 70
Aurora	$ 172	$ 177	$ 71	$ 71
King	$ 196	$ 218	$ 50	$ 71
Kingston	$ 97	$ 148	$ 51	$ 72
Burlington	$ 147	$ 168	$ 57	$ 73
Timmins	$ 102	$ 110	$ 65	$ 73
Elliot Lake	$ 163	$ 169	$ 72	$ 77
Prince Edward County	$ 104	$ 127	$ 59	$ 78
Georgina	$ 117	$ 141	$ 60	$ 79
Collingwood	$ 82	$ 105	$ 59	$ 80
Sault Ste. Marie	$ 85	$ 109	$ 68	$ 83
Wellesley	$ 125	$ 150	$ 61	$ 83
Oakville	$ 136	$ 162	$ 67	$ 86
St. Catharines	$ 83	$ 104	$ 72	$ 86
Brant County	$ 138	$ 177	$ 60	$ 86
Thunder Bay	$ 158	$ 166	$ 79	$ 87
Milton	$ 146	$ 172	$ 64	$ 87
Barrie	$ 111	$ 135	$ 69	$ 89
Middlesex Centre	$ 136	$ 183	$ 56	$ 89
Halton Hills	$ 154	$ 177	$ 68	$ 89
Wilmot	$ 154	$ 188	$ 57	$ 92

Programming MPMPs and Recreation Facilities (Other) Cont'd

(Sorted by net costs per Capita, Including Amortization)

Municipality	Operating Costs Programs, Recreation Facilities Excl. Amort. per Person	Total Costs Programs, Recreation Facilities Incl. Amort. per Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.
Innisfil	$ 115	$ 161	$ 82	$ 101
Cornwall	$ 171	$ 212	$ 70	$ 103
Pickering	$ 139	$ 154	$ 90	$ 103
Saugeen Shores	$ 191	$ 208	$ 89	$ 104
Brampton	$ 126	$ 148	$ 85	$ 106
Ingersoll	$ 248	$ 276	$ 81	$ 107
Woolwich	$ 140	$ 186	$ 72	$ 107
Oshawa	$ 127	$ 175	$ 78	$ 108
Belleville	$ 131	$ 165	$ 84	$ 111
North Perth	$ 164	$ 184	$ 96	$ 116
Niagara Falls	$ 111	$ 178	$ 78	$ 118
Clarington	$ 145	$ 174	$ 98	$ 119
Waterloo	$ 133	$ 182	$ 98	$ 124
Whitchurch-Stouffville	$ 129	$ 193	$ 91	$ 135
Niagara-on-the-Lake	$ 129	$ 169	$ 100	$ 137
Tillsonburg	$ 205	$ 241	$ 117	$ 139
Owen Sound	$ 127	$ 179	$ 87	$ 139
Newmarket	$ 178	$ 218	$ 120	$ 143
Orangeville	$ 166	$ 220	$ 97	$ 143
Bracebridge	$ 216	$ 277	$ 107	$ 149
Welland	$ 179	$ 203	$ 134	$ 155
Kenora	$ 237	$ 248	$ 146	$ 155
Caledon	$ 147	$ 194	$ 112	$ 163
Stratford	$ 131	$ 190	$ 135	$ 164
Central Huron	$ 120	$ 209	$ 106	$ 165
Gravenhurst	$ 138	$ 240	$ 115	$ 181
Lambton Shores	$ 120	$ 201	$ 120	$ 182
Hanover	$ 277	$ 358	$ 131	$ 193
Greenstone	$ 350	$ 395	$ 305	$ 347
Average	**$ 123**	**$ 149**	**$ 63**	**$ 84**
Median	**$ 119**	**$ 148**	**$ 57**	**$ 73**

Library

Each municipality's results are influenced to varying degrees by a number of factors including:

- Access: number and size of branches and hours of operation mean municipalities with lower population densities may require more library branches and more service hours to provide services to residents within a reasonable distance
- Collections: size and mix, as well as number of languages supported
- Programs: range of public programs
- Library use: mix, variety and depth of library uses and the varying amount of staff resources
- Web services: availability and degree of investment
- Demographics: socio-economic and cultural make-up of the population served

Municipality	Operating Costs/Use	Operating Costs/ Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Wellesley		$ 2	$ 1	$ 2	$ 1	$ 1
Central Huron			$ 3	$ 3	$ 2	$ 2
Lambton Shores			$ 4	$ 6	$ 2	$ 3
Central Elgin			$ 6	$ 6	$ 5	$ 5
Saugeen Shores			$ 7	$ 9	$ 4	$ 6
Grey Highlands	$ 1	$ 29	$ 24	$ 26	$ 13	$ 15
Gravenhurst	$ 1	$ 42	$ 37	$ 45	$ 15	$ 18
West Lincoln	$ 3	$ 19	$ 16	$ 21	$ 15	$ 20
The Blue Mountains	$ 2	$ 94	$ 87	$ 109	$ 16	$ 20
North Perth	$ 3	$ 51	$ 46	$ 48	$ 34	$ 35
Meaford			$ 49	$ 51	$ 34	$ 35
Brock	$ 4	$ 53	$ 49	$ 53	$ 35	$ 38
Wainfleet	$ 3	$ 58	$ 50	$ 57	$ 38	$ 43
Penetanguishene	$ 3	$ 44	$ 41	$ 49	$ 43	$ 51
Greenstone	$ 4	$ 76	$ 65	$ 74	$ 56	$ 63
Hanover	$ 3	$ 73	$ 62	$ 67	$ 75	$ 81
Elliot Lake	$ 2	$ 44	$ 36	$ 37	$ 84	$ 87
Population < 15,000						
Average	**$ 3**	**$ 49**	**$ 34**	**$ 39**	**$ 28**	**$ 31**
Median	**$ 3**	**$ 48**	**$ 37**	**$ 45**	**$ 16**	**$ 20**

Library—*(Sorted by Net Costs per $100,000 CVA, Including Amortization)*

Municipality	Operating Costs/Use	Operating Costs/ Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Strathroy-Caradoc			$ (4)	$ (2)	$ (4)	$ (2)
Middlesex Centre			$ 0	$ 1	$ 0	$ 0
Tillsonburg	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
Woolwich			$ 1	$ 1	$ 1	$ 1
Kingsville				$ 2		$ 2
Springwater	$ 2	$ 28	$ 25	$ 28	$ 17	$ 19
Niagara-on-the-Lake	$ 2	$ 48	$ 39	$ 47	$ 17	$ 21
King	$ 2	$ 65	$ 59	$ 68	$ 21	$ 24
Bracebridge	$ 2	$ 53	$ 44	$ 48	$ 24	$ 26
East Gwillimbury			$ 43	$ 48	$ 24	$ 27
Scugog			$ 30	$ 44	$ 20	$ 29
Huntsville	$ 2	$ 54	$ 48	$ 53	$ 27	$ 30
Lincoln	$ 1	$ 41	$ 32	$ 38	$ 26	$ 31
Thorold	$ 2	$ 32	$ 28	$ 32	$ 28	$ 32
Prince Edward County	$ 2	$ 48	$ 41	$ 50	$ 30	$ 36
Brockville	$ 1	$ 37	$ 31	$ 34	$ 35	$ 38
Orangeville	$ 3	$ 48	$ 43	$ 43	$ 39	$ 39
Port Hope	$ 2	$ 45	$ 41	$ 45	$ 37	$ 41
Pelham	$ 2	$ 54	$ 47	$ 53	$ 38	$ 42
Kenora	$ 1	$ 46	$ 39	$ 44	$ 44	$ 49
Collingwood	$ 2	$ 68	$ 59	$ 83	$ 35	$ 50
Owen Sound			$ 33	$ 44	$ 39	$ 52
Population 15,000 - 29,999						
Average	**$ 2**	**$ 45**	**$ 32**	**$ 37**	**$ 24**	**$ 27**
Median	**$ 2**	**$ 48**	**$ 39**	**$ 44**	**$ 26**	**$ 30**

Library (cont'd)— *(Sorted by Net Costs per $100,000 CVA, Including Amortization)*

Municipality	Operating Costs/Use	Operating Costs/ Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Sarnia			$ 3	$ 4	$ 4	$ 4
Whitchurch-Stouffville	$ 2	$ 26	$ 25	$ 28	$ 13	$ 15
Newmarket	$ 2	$ 34	$ 34	$ 39	$ 23	$ 26
Caledon	$ 3	$ 48	$ 51	$ 56	$ 25	$ 27
Milton		$ 38	$ 37	$ 48	$ 23	$ 30
Peterborough	$ 1	$ 29	$ 25	$ 30	$ 26	$ 32
Aurora	$ 2	$ 58	$ 54	$ 62	$ 31	$ 36
Georgina	$ 2	$ 40	$ 40	$ 45	$ 32	$ 36
Brant County	$ 1	$ 52	$ 41	$ 50	$ 30	$ 36
Clarington	$ 2	$ 35	$ 34	$ 43	$ 30	$ 38
Quinte West	$ 2	$ 31	$ 28	$ 34	$ 32	$ 39
Halton Hills		$ 60	$ 54	$ 66	$ 34	$ 42
Fort Erie	$ 2	$ 42	$ 41	$ 47	$ 38	$ 43
North Bay	$ 1	$ 39	$ 36	$ 40	$ 40	$ 44
Pickering	$ 2	$ 61	$ 58	$ 65	$ 42	$ 47
Belleville	$ 3	$ 41	$ 36	$ 45	$ 38	$ 49
Welland	$ 3	$ 40	$ 36	$ 39	$ 47	$ 51
Timmins	$ 4	$ 36	$ 32	$ 36	$ 48	$ 53
Niagara Falls	$ 0	$ 53	$ 50	$ 57	$ 47	$ 54
Sault Ste. Marie	$ 3	$ 43	$ 37	$ 41	$ 52	$ 57
Innisfil	$ 2	$ 85	$ 85	$ 98	$ 56	$ 64
Cornwall		$ 41	$ 36	$ 43	$ 55	$ 65
St. Thomas	$ 2	$ 53	$ 48	$ 49	$ 67	$ 68
Stratford	$ 2	$ 77	$ 65	$ 72	$ 62	$ 70
Orillia	$ 2	$ 61	$ 72	$ 105	$ 67	$ 98
Population 30,000 - 99,999						
Average	**$ 2**	**$ 47**	**$ 42**	**$ 50**	**$ 38**	**$ 45**
Median	**$ 2**	**$ 42**	**$ 37**	**$ 45**	**$ 38**	**$ 43**

Library (cont'd)—*(Sorted by Net Costs per $100,000 CVA, Including Amortization)*

Municipality	Operating Costs/Use	Operating Costs/ Person	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Markham	$ 1	$ 38	$ 35	$ 35	$ 19	$ 19
Vaughan	$ 2	$ 43	$ 42	$ 49	$ 20	$ 23
Oakville	$ 2	$ 51	$ 46	$ 51	$ 22	$ 24
Brampton	$ 1	$ 23	$ 22	$ 29	$ 19	$ 25
Whitby	$ 1	$ 38	$ 35	$ 40	$ 29	$ 33
Mississauga	$ 2	$ 47	$ 46	$ 53	$ 29	$ 33
Burlington	$ 1	$ 52	$ 46	$ 56	$ 27	$ 33
Ajax	$ 2	$ 35	$ 33	$ 38	$ 30	$ 35
Toronto			$ 59	$ 70	$ 34	$ 40
Ottawa	$ 56	$ 2	$ 55	$ 56	$ 39	$ 40
St. Catharines	$ 2	$ 35	$ 32	$ 38	$ 34	$ 41
Waterloo	$ 1	$ 40	$ 43	$ 58	$ 31	$ 41
Kitchener	$ 1	$ 36	$ 36	$ 42	$ 35	$ 42
Cambridge	$ 2	$ 47	$ 43	$ 45	$ 40	$ 42
Barrie	$ 2	$ 43	$ 42	$ 52	$ 37	$ 46
Kingston	$ 2	$ 47	$ 43	$ 52	$ 38	$ 47
Hamilton	$ 1	$ 46	$ 44	$ 53	$ 42	$ 51
Greater Sudbury	$ 2	$ 45	$ 41	$ 50	$ 44	$ 54
London	$ 1	$ 49	$ 47	$ 57	$ 50	$ 59
Guelph		$ 70	$ 66	$ 72	$ 54	$ 60
Windsor	$ 2	$ 38	$ 36	$ 44	$ 52	$ 63
Oshawa	$ 3	$ 55	$ 54	$ 62	$ 56	$ 64
Thunder Bay	$ 2	$ 51	$ 48	$ 54	$ 66	$ 74
Population > 100,000						
Average	**$ 4**	**$ 42**	**$ 43**	**$ 50**	**$ 37**	**$ 43**
Median	**$ 2**	**$ 44**	**$ 43**	**$ 52**	**$ 35**	**$ 41**

Museums *(Sorted by Net Costs per $100,000 CVA, Including Amortization)*

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Grey Highlands	$ (1)	$ (1)	$ (1)	$ (1)
Wellesley	$ 0	$ 0	$ 0	$ 0
Port Hope	$ 0	$ 0	$ 0	$ 0
London	$ 1	$ 1	$ 1	$ 1
Mississauga	$ 1	$ 1	$ 1	$ 1
Greater Sudbury	$ 1	$ 1	$ 1	$ 1
The Blue Mountains	$ 8	$ 8	$ 1	$ 2
Markham	$ 3	$ 3	$ 2	$ 2
King	$ 5	$ 5	$ 2	$ 2
Oakville	$ 4	$ 4	$ 2	$ 2
Oshawa	$ 0	$ 2	$ 0	$ 2
Toronto	$ 4	$ 4	$ 2	$ 2
Burlington	$ 4	$ 4	$ 2	$ 2
Newmarket	$ 4	$ 4	$ 2	$ 2
Windsor	$ 2	$ 2	$ 3	$ 3
Waterloo	$ 3	$ 4	$ 2	$ 3
Ottawa	$ 4	$ 4	$ 3	$ 3
North Bay	$ 0	$ 3	$ 0	$ 3
Kingston	$ 3	$ 3	$ 3	$ 3
Clarington	$ 4	$ 5	$ 4	$ 4
Owen Sound	$ 4	$ 4	$ 4	$ 4
Barrie	$ 4	$ 5	$ 3	$ 4
Scugog	$ 8	$ 8	$ 5	$ 5
Hamilton	$ 5	$ 6	$ 5	$ 5
Welland	$ 4	$ 4	$ 6	$ 6
Pickering	$ 9	$ 9	$ 6	$ 6
Whitchurch-Stouffville	$ 13	$ 13	$ 7	$ 7
Belleville	$ 6	$ 7	$ 7	$ 7
Strathroy-Caradoc	$ 7	$ 7	$ 7	$ 8
Guelph	$ 6	$ 9	$ 5	$ 8
Meaford	$ 11	$ 11	$ 7	$ 8
Lincoln	$ 10	$ 10	$ 8	$ 8
Peterborough	$ 8	$ 8	$ 9	$ 9

Museums *(Sorted by Net Costs per $100,000 CVA, Including Amortization)* ***Cont'd***

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Prince Edward County	$ 12	$ 15	$ 9	$ 11
Brockville	$ 11	$ 12	$ 13	$ 13
Tillsonburg	$ 12	$ 13	$ 13	$ 14
Niagara Falls	$ 12	$ 16	$ 11	$ 15
Ingersoll	$ 12	$ 13	$ 14	$ 15
St. Catharines	$ 14	$ 15	$ 14	$ 15
Timmins	$ 11	$ 12	$ 16	$ 18
Penetanguishene	$ 21	$ 22	$ 22	$ 23
Kenora	$ 23	$ 24	$ 26	$ 27
Elliot Lake	$ 13	$ 14	$ 32	$ 32
Average	**$ 7**	**$ 7**	**$ 7**	**$ 7**
Median	**$ 5**	**$ 5**	**$ 4**	**$ 4**
Region Halton	$ 2	$ 2	$ 1	$ 1
Region Waterloo	$ 12	$ 15	$ 11	$ 13
Average	**$ 7**	**$ 8**	**$ 6**	**$ 7**
Median	**$ 7**	**$ 8**	**$ 6**	**$ 7**

Cultural Services

Each municipality's results are influenced by a number of factors which include:

- Program mix: each municipality funds a different set of programs in terms of historical sites, arts grants, cultural events and other cultural services
- Financial support: arts grants per capita can be influenced by the size of the funding envelope and the size of the arts community
- Planning and integration: whether a municipality has adopted a cultural policy or plan may affect the way programs and services are delivered, how annual data is collected and the amount of funding invested in the community
- Level of municipal government: where two-tier local government structures exist, cultural activities may be provided at both levels (region and lower-tier), making comparisons with single-tier municipalities difficult

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Penetanguishene	$ 0	$ 0	$ 0	$ 0
Saugeen Shores	$ 0	$ 0	$ 0	$ 0
Grey Highlands	$ 6	$ 6	$ 3	$ 3
Hanover	$ 2	$ 3	$ 3	$ 4
Ingersoll	$ 3	$ 3	$ 4	$ 4
Greenstone	$ 13	$ 13	$ 11	$ 11
Gravenhurst	$ 45	$ 51	$ 18	$ 20
Meaford	$ 47	$ 50	$ 32	$ 34
Elliot Lake	$ 28	$ 31	$ 66	$ 74
Population < 15,000				
Average	**$ 16**	**$ 17**	**$ 15**	**$ 17**
Median	**$ 6**	**$ 6**	**$ 4**	**$ 4**

Cultural Services

(Sorted by Net Costs per $100,000 CVA, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
East Gwillimbury	$ 0	$ 0	$ 0	$ 0
Springwater	$ 1	$ 1	$ 1	$ 1
Kingsville	$ 1	$ 1	$ 1	$ 1
South Frontenac	$ 2	$ 2	$ 1	$ 1
Pelham	$ 2	$ 2	$ 2	$ 2
Bracebridge	$ 11	$ 11	$ 6	$ 6
Orangeville	$ 7	$ 7	$ 6	$ 6
Wilmot	$ 9	$ 9	$ 7	$ 7
Thorold	$ 5	$ 7	$ 5	$ 7
Port Hope	$ 9	$ 9	$ 9	$ 9
Collingwood	$ 18	$ 21	$ 11	$ 12
Brockville	$ 14	$ 14	$ 15	$ 16
Huntsville	$ 35	$ 40	$ 20	$ 23
Owen Sound	$ 27	$ 30	$ 32	$ 36
Population 15,000 - 29,999				
Average	**$ 10**	**$ 11**	**$ 8**	**$ 9**
Median	**$ 8**	**$ 8**	**$ 6**	**$ 6**

Cultural Services (cont'd)

(Sorted by Net Costs per $100,000 CVA, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Timmins	$ (1)	$ (1)	$ (1)	$ (1)
Pickering	$ 0	$ 0	$ 0	$ 0
Sarnia	$ 0	$ 0	$ 0	$ 0
Niagara Falls	$ 0	$ 0	$ 0	$ 0
Belleville	$ 2	$ 2	$ 2	$ 2
Whitchurch-Stouffville	$ 5	$ 5	$ 2	$ 2
Clarington	$ 3	$ 3	$ 2	$ 3
Brant County	$ 4	$ 4	$ 3	$ 3
Halton Hills	$ 6	$ 7	$ 4	$ 5
St. Thomas	$ 4	$ 4	$ 5	$ 6
Quinte West	$ 5	$ 5	$ 6	$ 6
Newmarket	$ 9	$ 10	$ 6	$ 7
Cornwall	$ 6	$ 6	$ 9	$ 9
Georgina	$ 12	$ 12	$ 9	$ 9
North Bay	$ 10	$ 10	$ 11	$ 11
Welland	$ 5	$ 10	$ 7	$ 13
Milton	$ 16	$ 23	$ 10	$ 14
Stratford	$ 20	$ 20	$ 19	$ 19
Fort Erie	$ 25	$ 27	$ 23	$ 25
Peterborough	$ 24	$ 30	$ 25	$ 31
Sault Ste. Marie	$ 25	$ 28	$ 35	$ 40
Orillia	$ 41	$ 48	$ 39	$ 45
Population 30,000 - 99,999				
Average	**$ 10**	**$ 12**	**$ 10**	**$ 11**
Median	**$ 6**	**$ 7**	**$ 6**	**$ 6**

Cultural Services (cont'd)

(Sorted by Net Costs per $100,000 CVA, Including Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per Capita Incl. Amort.	Net Costs per $100,000 CVA Excl. Amort.	Net Costs per $100,000 CVA Incl. Amort.
Whitby	$ 0	$ 1	$ 0	$ 1
Ajax	$ 2	$ 3	$ 1	$ 2
Vaughan	$ 9	$ 9	$ 4	$ 4
Markham	$ 9	$ 9	$ 5	$ 5
Waterloo	$ 8	$ 8	$ 6	$ 6
Greater Sudbury	$ 6	$ 6	$ 7	$ 7
Cambridge	$ 8	$ 9	$ 8	$ 9
Oshawa	$ 9	$ 9	$ 9	$ 9
Mississauga	$ 14	$ 16	$ 8	$ 10
Oakville	$ 22	$ 23	$ 10	$ 11
St. Catharines	$ 9	$ 10	$ 10	$ 11
Burlington	$ 15	$ 23	$ 9	$ 13
Toronto	$ 25	$ 25	$ 14	$ 14
Windsor	$ 10	$ 10	$ 14	$ 15
Hamilton	$ 16	$ 17	$ 15	$ 16
Barrie	$ 16	$ 18	$ 14	$ 16
London	$ 14	$ 17	$ 15	$ 17
Guelph	$ 17	$ 22	$ 14	$ 18
Kitchener	$ 19	$ 22	$ 19	$ 22
Ottawa	$ 33	$ 35	$ 23	$ 25
Kingston	$ 34	$ 39	$ 31	$ 35
Thunder Bay	$ 29	$ 32	$ 40	$ 44
Population > 100,000				
Average	**$ 15**	**$ 16**	**$ 12**	**$ 14**
Median	**$ 14**	**$ 16**	**$ 10**	**$ 13**

Planning

Each municipality's results are influenced to varying degrees by a number of factors, including:

- Municipal governance: single-tier vs. upper or two-tier; the review process can be impacted by the requirement for a dual role; some types of applications are not processed by upper-tier governments
- Organization structure: differing models can affect both the application review process, i.e. departments outside of Planning, and the number of activities beyond application processing including growth management
- Public consultation: costs to process an application can be impacted by local Council decisions regarding opportunities for public input to the planning process
- Application variables: type, mix, and complexity (in terms of scope and magnitude) of applications received

Planning

(Sorted by Net Costs per $100,000 CVA, Excluding Amortization)

Municipality	Revenue as % Gross Expenditures Incl. Amort.	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Saugeen Shores	132%	$ (3)	$ (2)
Brock	79%	$ 2	$ 2
Lambton Shores	60%	$ 4	$ 2
Strathroy-Caradoc	68%	$ 3	$ 3
Grey Highlands	60%	$ 5	$ 3
Whitchurch-Stouffville	73%	$ 6	$ 3
Springwater	78%	$ 5	$ 3
South Frontenac	52%	$ 6	$ 4
Wilmot	24%	$ 7	$ 5
Newmarket	43%	$ 7	$ 5
Sarnia	66%	$ 4	$ 5
North Perth	36%	$ 8	$ 5
Central Huron	42%	$ 8	$ 5
Hanover	38%	$ 5	$ 6
Kingsville	27%	$ 8	$ 8
The Blue Mountains	46%	$ 45	$ 8
Mississauga	31%	$ 14	$ 8
Markham	42%	$ 16	$ 9
Wellesley	18%	$ 12	$ 9
Orangeville	25%	$ 10	$ 9
Scugog	18%	$ 15	$ 10
Niagara Falls	27%	$ 12	$ 11
Kitchener	39%	$ 12	$ 12
Burlington	27%	$ 20	$ 12
Wainfleet	39%	$ 16	$ 12
Lincoln	42%	$ 15	$ 12
Vaughan	40%	$ 28	$ 13
Oshawa	21%	$ 13	$ 13
Niagara-on-the-Lake	43%	$ 31	$ 14
Milton	51%	$ 23	$ 14
Gravenhurst	26%	$ 36	$ 14
Lakeshore	16%	$ 17	$ 15
Oakville	51%	$ 32	$ 15
St. Catharines	13%	$ 14	$ 15
Meaford	10%	$ 22	$ 15
Huntsville	1%	$ 28	$ 16
Waterloo	36%	$ 22	$ 16
Halton Hills	23%	$ 25	$ 16
Port Hope	25%	$ 18	$ 16
Aurora	20%	$ 29	$ 16
Woolwich	34%	$ 24	$ 17
Whitby	10%	$ 20	$ 17
King	27%	$ 48	$ 17
Owen Sound	22%	$ 15	$ 17
Middlesex Centre	32%	$ 28	$ 17
Central Elgin	14%	$ 22	$ 18
Georgina	18%	$ 23	$ 18
Pelham	24%	$ 24	$ 19
Penetanguishene	10%	$ 19	$ 19
East Gwillimbury	43%	$ 36	$ 20
Collingwood	19%	$ 34	$ 20
Ajax	30%	$ 23	$ 21
Pickering	12%	$ 29	$ 21
Bracebridge	15%	$ 39	$ 21
Welland	13%	$ 16	$ 21
Tillsonburg	33%	$ 20	$ 21
West Lincoln	41%	$ 23	$ 22
Clarington	20%	$ 25	$ 22
Fort Erie	11%	$ 25	$ 23
Brampton	16%	$ 27	$ 23
Cambridge	14%	$ 29	$ 28
Thorold	30%	$ 28	$ 28
Cornwall	11%	$ 19	$ 29
Innisfil	52%	$ 45	$ 30
Caledon	30%	$ 62	$ 30
Lower Tier			
Average	**34%**	**$ 20**	**$ 14**
Median	**30%**	**$ 20**	**$ 15**

Planning (cont'd)

(Sorted by Net Costs per $100,000 CVA, Excluding Amortization)

Municipality	Revenue as % Gross Expenditures Incl. Amort.	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Ottawa	158%	$ (7)	$ (5)
Stratford		$ 1	$ 1
Greenstone		$ 7	$ 6
Toronto	40%	$ 13	$ 7
Prince Edward County	38%	$ 12	$ 9
Elliot Lake		$ 5	$ 11
Sault Ste. Marie	14%	$ 9	$ 13
Quinte West	26%	$ 12	$ 14
Hamilton	39%	$ 16	$ 15
Guelph	19%	$ 20	$ 17
St. Thomas	27%	$ 12	$ 17
Kingston	32%	$ 19	$ 17
London	13%	$ 18	$ 19
North Bay		$ 18	$ 20
Belleville	25%	$ 19	$ 21
Brant County	1%	$ 30	$ 22
Brockville	21%	$ 20	$ 22
Kenora	15%	$ 21	$ 23
Peterborough	7%	$ 23	$ 24
Barrie	10%	$ 27	$ 24
Windsor	8%	$ 18	$ 26
Orillia	13%	$ 28	$ 26
Greater Sudbury	14%	$ 24	$ 26
Timmins	15%	$ 18	$ 27
Thunder Bay	10%	$ 21	$ 29
Single Tier			
Average	**26%**	**$ 16**	**$ 17**
Median	**15%**	**$ 18**	**$ 19**

Municipality	Revenue as % Gross Expenditures Incl. Amort.	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Region York	5%	$ 4	$ 2
Region Peel	1%	$ 3	$ 2
Region Durham	11%	$ 7	$ 6
District of Muskoka	9%	$ 24	$ 6
Region Halton	6%	$ 13	$ 7
Region Niagara	8%	$ 10	$ 10
Region Waterloo	3%	$ 14	$ 12
Average	**6%**	**$ 11**	**$ 7**
Median	**6%**	**$ 10**	**$ 6**

Commercial and Industrial

(Sorted by Net Costs per $100,000 CVA, Excluding Amortization)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Grey Highlands	$ (0)	$ (0)
Markham	$ 2	$ 1
Newmarket	$ 2	$ 1
Central Elgin	$ 2	$ 2
South Frontenac	$ 2	$ 2
East Gwillimbury	$ 3	$ 2
Mississauga	$ 3	$ 2
Vaughan	$ 5	$ 2
Lakeshore	$ 3	$ 2
Lincoln	$ 4	$ 3
Sarnia	$ 3	$ 3
Port Hope	$ 4	$ 3
Halton Hills	$ 5	$ 3
Lambton Shores	$ 7	$ 4
Huntsville	$ 7	$ 4
St. Thomas	$ 3	$ 4
Scugog	$ 7	$ 5
Caledon	$ 10	$ 5
Whitby	$ 6	$ 5
Ajax	$ 6	$ 5
Oakville	$ 11	$ 5
The Blue Mountains	$ 32	$ 6
Brampton	$ 7	$ 6
Thorold	$ 7	$ 7
Burlington	$ 12	$ 7
Innisfil	$ 11	$ 7
Waterloo	$ 12	$ 9
Cambridge	$ 9	$ 9
Kenora	$ 8	$ 9
Barrie	$ 10	$ 9
Strathroy-Caradoc	$ 9	$ 9
Milton	$ 16	$ 10
Collingwood	$ 17	$ 10
Woolwich	$ 15	$ 11
Gravenhurst	$ 28	$ 11
Oshawa	$ 11	$ 11
Cornwall	$ 8	$ 12
Georgina	$ 15	$ 12
North Bay	$ 11	$ 13
Penetanguishene	$ 12	$ 13
Toronto	$ 22	$ 13
Hamilton	$ 13	$ 13
Owen Sound	$ 11	$ 13
Ottawa	$ 19	$ 13
Tillsonburg	$ 13	$ 14
Welland	$ 11	$ 14
Clarington	$ 17	$ 15
Brant County	$ 20	$ 15
St. Catharines	$ 15	$ 15
Quinte West	$ 16	$ 18
Peterborough	$ 17	$ 18
Saugeen Shores	$ 33	$ 19
Fort Erie	$ 23	$ 21
Guelph	$ 27	$ 22
Meaford	$ 33	$ 23
Kitchener	$ 25	$ 25
Prince Edward County	$ 34	$ 25
Bracebridge	$ 47	$ 26
London	$ 26	$ 27
Kingston	$ 30	$ 27
Orangeville	$ 33	$ 30
Ingersoll	$ 26	$ 31
Windsor	$ 22	$ 31
Niagara Falls	$ 33	$ 31
Belleville	$ 30	$ 32
Greater Sudbury	$ 33	$ 36
Timmins	$ 28	$ 41

Commercial and Industrial (cont'd)

(*Sorted by Net Costs per $100,000 CVA, Excluding Amortization*)

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Orillia	$ 46	$ 43
Thunder Bay	$ 31	$ 43
Hanover	$ 38	$ 46
Brockville	$ 41	$ 46
Sault Ste. Marie	$ 37	$ 53
Stratford	$ 95	$ 91
Elliot Lake	$ 196	$ 462
Average	**$ 20**	**$ 22**
Median	**$ 13**	**$ 12**

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per $100,000 CVA Excl. Amort.
Region York	$ 2	$ 1
District of Muskoka	$ 5	$ 1
Region Halton	$ 4	$ 2
Region Peel	$ 4	$ 2
Region Niagara	$ 4	$ 4
Region Durham	$ 5	$ 4
Region Waterloo	$ 14	$ 12
Average	**$ 5**	**$ 4**
Median	**$ 4**	**$ 2**

Building Permit and Inspection Services

Municipalities	Operating Cost Services Per $1,000 of Construction	Net Costs per $100,000 Incl. Amort.	Net Costs per Capita Incl. Amort.
Newmarket		$ (15)	$ (23)
Caledon	$ 9	$ (7)	$ (14)
Markham	$ 5	$ (6)	$ (11)
Strathroy-Caradoc		$ (10)	$ (10)
Welland		$ (12)	$ (9)
Middlesex Centre	$ 9	$ 0	$ 0
Niagara-on-the-Lake	$ 7	$ 1	$ 3
Whitby	$ 5	$ 3	$ 4
Quinte West	$ 8	$ 5	$ 5
Bracebridge	$ 22	$ 3	$ 5
North Bay	$ 4	$ 6	$ 5
Tillsonburg		$ 6	$ 6
Wilmot		$ 5	$ 7
St. Thomas	$ 4	$ 11	$ 8
Owen Sound	$ 12	$ 12	$ 10
Greenstone	$ 12	$ 9	$ 11
Brock	$ 20	$ 8	$ 11
Ajax	$ 4	$ 11	$ 12
London	$ 5	$ 12	$ 12
Cambridge	$ 8	$ 12	$ 12
Port Hope		$ 12	$ 13
Kitchener	$ 9	$ 13	$ 13
Sarnia	$ 15	$ 15	$ 13
Burlington	$ 7	$ 8	$ 14
Stratford	$ 8	$ 13	$ 14
Sault Ste. Marie	$ 8	$ 19	$ 14
Thunder Bay	$ 9	$ 19	$ 14
Timmins	$ 10	$ 21	$ 14
Central Huron	$ 9	$ 9	$ 14
Barrie	$ 8	$ 13	$ 15
Mississauga	$ 13	$ 9	$ 15
Orillia	$ 8	$ 14	$ 15
Kenora	$ 12	$ 17	$ 15
Oshawa	$ 7	$ 15	$ 15
Pickering	$ 5	$ 11	$ 15
Clarington	$ 5	$ 13	$ 15
Fort Erie	$ 12	$ 14	$ 15
St. Catharines	$ 16	$ 17	$ 16
Ingersoll	$ 14	$ 19	$ 16
Thorold	$ 8	$ 17	$ 17
Brampton	$ 5	$ 15	$ 17
Peterborough	$ 11	$ 18	$ 17
Hamilton	$ 9	$ 17	$ 18
Belleville	$ 23	$ 20	$ 18
Lambton Shores	$ 8	$ 9	$ 18
Windsor	$ 17	$ 26	$ 18
Aurora		$ 11	$ 19
Wainfleet		$ 14	$ 19
South Frontenac		$ 12	$ 19
Lakeshore	$ 9	$ 17	$ 20
Prince Edward County	$ 11	$ 14	$ 20
Toronto		$ 11	$ 20
Lincoln	$ 3	$ 16	$ 20
Pelham	$ 16	$ 16	$ 20
Springwater	$ 11	$ 14	$ 20
Woolwich	$ 7	$ 14	$ 20
Meaford		$ 15	$ 21
Guelph	$ 9	$ 18	$ 21
Greater Sudbury	$ 13	$ 24	$ 22
Huntsville	$ 13	$ 13	$ 22
Waterloo	$ 6	$ 16	$ 22
West Lincoln	$ 15	$ 22	$ 23
Ottawa	$ 10	$ 17	$ 23
Penetanguishene	$ 12	$ 24	$ 23
Hanover	$ 29	$ 29	$ 24
Collingwood	$ 8	$ 15	$ 25
Kingston	$ 17	$ 23	$ 25
Cornwall	$ 4	$ 38	$ 25
Brant County	$ 25	$ 18	$ 25
Kingsville	$ 7	$ 24	$ 26
Georgina	$ 12	$ 21	$ 26
Brockville	$ 31	$ 30	$ 26
Oakville	$ 7	$ 13	$ 27
Elliot Lake	$ 30	$ 69	$ 29
Central Elgin	$ 6	$ 25	$ 30
Saugeen Shores	$ 10	$ 18	$ 31
Halton Hills	$ 12	$ 20	$ 32
Whitchurch-Stouffville	$ 5	$ 18	$ 34
Wellesley	$ 21	$ 30	$ 40
Innisfil	$ 16	$ 28	$ 43
East Gwillimbury		$ 24	$ 43
Milton	$ 12	$ 28	$ 45
King	$ 6	$ 16	$ 46
Gravenhurst	$ 17	$ 19	$ 48
The Blue Mountains	$ 11	$ 16	$ 86
Average	**$ 11**	**$ 15**	**$ 18**
Median	**$ 9**	**$ 15**	**$ 18**

Building Permit and Inspection Services—Median number of working days to review a complete building permit application and issue a permit or not issue a permit and provide all reasons for refusal

Municipalities	Cat. 1	Cat. 2	Cat. 3	Cat. 4
The Blue Mountains	1	1	1	1
Belleville	4	8	5	2
Welland	4	7	4	3
Windsor	3	8	8	4
West Lincoln	6	6	6	6
Greater Sudbury	6	7	7	7
Huntsville	6	8	8	8
Kitchener	7	9	9	10
Lakeshore	7	7	7	10
North Bay	10	10	10	10
Ottawa	8	10	10	10
Timmins	1	1	5	10
Orillia	3	4	13	12
Middlesex Centre	8	8	14	14
Elliot Lake	7	7	15	15
Gravenhurst	6	4	1	15
Quinte West	6	10	15	15
St. Thomas	8	12	15	15
Tillsonburg	5	7	10	15
Stratford	6	11	6	16
Waterloo	9	14	18	17
Toronto	10	11	11	18
Thunder Bay	1	6	10	19
Whitby	6	9	11	19
Bracebridge	10	20	20	20
Kingston	6	10	16	20
Penetanguishene	10	15	20	20
Springwater	10	16	20	20
Brampton	10	6	13	21
Hamilton	7	9	16	22
Lambton Shores	5	8	15	22
Oshawa	5	14	12	24
Burlington	9	13	19	25
Markham	11	10	21	26
Barrie	2	9	7	27
Cambridge	6	15	17	27
Sarnia	9	15	19	27
Pelham	9	14	17	28
Oakville	9	15	19	29
Brockville	10	15	20	30
Central Elgin	7	10	20	30
Grey Highlands	10	15	20	30
Kenora	10	15	20	30
King	10	10	20	30
London	9	14	17	30
Meaford	10	15	20	30
Saugeen Shores	10	15	20	30
Thorold	10	15	20	30
Pickering	11	16	15	35
Niagara Falls	12	42	24	36
Innisfil	17	29	21	49
Ajax	10			
Aurora	5	14	15	
Brant County	8	10	18	
Brock	4	10	12	
Caledon	11	17	21	
Central Huron	3	3	5	
Clarington	7	5	11	
Collingwood	10	15	20	
Fort Erie	6	9	7	
Greenstone	9	14		
Hanover	3	1		
Ingersoll	10	15	20	
Kingsville	3	3	3	
Lincoln	6	12	16	
Milton	9	13	17	
Mississauga	9	11	20	
Newmarket	8	11	14	
Niagara-on-the-Lake	7	10	10	
North Perth	2	7	7	
Orangeville	8	12		
Owen Sound	1	1		
Peterborough	8	14	22	
Prince Edward County	6	9	10	
Sault Ste. Marie	6	4	6	
St. Catharines	9	10	10	
Wainfleet	6	5	5	
Wellesley	10	10	15	
Whitchurch-Stouffville	9	15	19	
Wilmot	9	8	12	
Woolwich	7	12	17	
Average	**7**	**11**	**14**	**20**
Median	**8**	**10**	**15**	**20**

Select User Fees and Revenue Information

User Fees

Analyzing the revenue structure will help to identify the following types of problems:

- Deterioration of revenue base
- Practices and policies that may adversely affect revenue yields
- Poor revenue-estimating practices
- Efficiency of the collection and administration of revenues
- Overdependence on intergovernmental revenue sources
- User fees that are not covering the cost of services
- Changes in the tax burden on various segments of the population

This section includes:

- ***Development Charges***
- ***Building Permit Fees***
- ***Commercial Solid Waste Tipping Fees***
- ***Transit Fares***

The Province passed the new Municipal Act in December 2001, which came into force on January 1, 2003. The Act is meant to provide transparency in the process of implementing fees. Fees are addressed in Part XII, section 391 of the Municipal Act. The Act states that a municipality may pass by-laws imposing fees or charges on any class of persons:

- For services or activities provided or done by, or on behalf of, this class of persons
- For costs payable by it for services or activities provided or done by, or on behalf of, any other municipality
- For the use of its property including property under its control
- For capital costs payable by it for wastewater and water services or activities which will be provided, or done on behalf of it, after the fees or charges are imposed

Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the *Development Charges Act (1997)* and supporting regulations.

Timing of By-Law Updates

This legislation provides for the periodic (maximum 5 year) replacement of existing development charge by -laws, at which time a detailed background study is required to support new charges to be incorporated into the revised development charge (D.C.) by-law. The Act also provides that a municipality can, notwithstanding the term of the by-law, revise all or part of the current by-law in the event that material changes have occurred that require adjustments to the quantum of charges. The Act is prescriptive in the documentation that must be included in the background study.

Comparison of Development Charges

A comparison of development charges was undertaken using the most current data available. These rates reflect properties in the urban areas. Municipalities with varying development charge rates, based on location within the municipality, have been included in the report for the urban centre. Examples include Hamilton, Halton, Ottawa, and Kawartha Lakes. The tables on the next few pages summarize the total development charges in each municipality, including upper, lower and education charges.

General Introductory Comments

In comparing development charges, you cannot always directly compare the DC rates of municipalities as "apples-to-apples". Every municipality individually determines what services will be recovered from DCs. While there are many services that are commonly included as DC rate components (e.g. wastewater treatment, water, roads, etc.), some municipalities may choose to fund growth-related capital costs through tax-supported sources (e.g. water supply, operations centres, affordable housing, etc. for the City of London). The range of services included in DC rates can have a significant impact on the amount of the charge. Additionally, municipalities individually determine what constitutes a local service for DC Study purposes. The local service policy heavily influences the DC rate for the various components, depending on the "cut-off" between major and minor works. Stormwater is a good example as some municipalities have this as a City-provided, DC-funded capital cost, while other municipalities consider it a local service provided for and paid directly by the developer or a subdivision.

General Introductory Comments (cont'd)

- The municipalities of Brockville, Central Huron, Cornwall, Elliot Lake, Greenstone, Kenora, Sault Ste. Marie, Thunder Bay, and Timmins do not charge development charges
- Only 2 of the 7 Northern municipalities in the study have development charges
- 2 of the Eastern municipalities have no development charges
- There were no school board charges for the Region of Niagara, Belleville, Brant County, Brockville, Central Elgin, Central Huron, Cornwall, Greater Sudbury, Grey County, Kenora, Lambton County, City of London, District of Muskoka, Middlesex County, North Bay, Oxford County, Peterborough, Port Hope, Prince Edward County, Quinte West, Perth County, Saugeen Shores, Sault Ste. Marie, St. Thomas, Thunder Bay, and Timmins.
- There is a significant range in terms of development charges across the survey
- 19 municipalities have no municipal industrial development charges
- 11 municipalities have no municipal commercial development charge. There are, however, many municipalities that do not charge the full DC rate for commercial (i.e. offer a subsidized rate supported by taxpayer contributions for economic development purposes).

2014 Total Development Charges—(sorted by single detached)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Central Huron	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
Elliot Lake	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
Hanover	$ 4,271	$ 3,417	$ 3,417	$ 3,417	$ 3,417	none	none
South Frontenac	$ 4,552	$ 4,552	$ 4,552	$ 4,552	$ 4,552	$ 4.45	$ 4.45
Prince Edward County	$ 5,952	$ 5,288	$ 5,288	$ 4,783	$ 3,298	$ 3.62	$ 3.62
Grey Highlands	$ 6,898	$ 5,235	$ 5,235	$ 5,033	$ 5,033	$ 0.42	$ 0.42
Quinte West	$ 6,995	$ 4,413	$ 4,413	$ 4,457	$ 2,561	$ 4.57	$ 4.57
Sarnia	$ 7,154	$ 5,365	$ 5,365	$ 4,510	$ 3,208	$ 4.60	$ 4.60
Kingsville	$ 7,159	$ 5,557	$ 5,557	$ 7,159	$ 3,309	$ 0.71	$ 0.71
St. Thomas	$ 7,288	$ 5,881	$ 5,881	$ 4,591	$ 3,068	$ 5.66	$ 2.13
Central Elgin	$ 7,559	$ 5,787	$ 5,787	$ 4,276	$ 4,276	$ 4.38	$ 4.38
Belleville	$ 9,638	$ 6,698	$ 6,698	$ 6,830	$ 3,922	$ 5.73	none
Strathroy-Caradoc	$ 9,758	$ 8,132	$ 8,132	$ 4,879	$ 4,879	$ 4.82	$ 5.58
North Bay	$ 9,814	$ 8,064	$ 8,064	$ 4,661	$ 4,661	$ 3.66	none
Lambton Shores	$ 9,983	$ 8,830	$ 8,830	$ 7,081	$ 5,376	$ 2.21	$ 2.21
St. Catharines	$ 10,100	$ 6,143	$ 6,143	$ 4,480	$ 2,703	$ 11.67	$ 5.23
Gravenhurst	$ 11,469	$ 10,405	$ 10,405	$ 7,827	$ 5,252	$ 1.53	$ 1.53
Huntsville	$ 11,809	$ 10,563	$ 10,563	$ 8,727	$ 5,553	$ 2.77	$ 1.53
Owen Sound	$ 12,131	$ 10,880	$ 10,880	$ 8,752	$ 8,752	$ 1.85	$ 1.85
Wainfleet	$ 13,215	$ 8,022	$ 8,022	$ 6,426	$ 4,964	$ 10.86	$ 7.25
Stratford	$ 13,389	$ 10,077	$ 10,077	$ 8,687	$ 5,330	$ 2.76	none
North Perth	$ 13,440	$ 8,896	$ 8,896	$ 7,391	$ 4,844	$ 2.97	$ 1.67
Saugeen Shores	$ 13,911	$ 10,393	$ 10,393	$ 8,975	$ 5,723	$ 4.01	none
Middlesex Centre	$ 14,635	$ 10,259	$ 10,259	$ 8,436	$ 6,381	$ 3.95	$ 3.15
Greater Sudbury	$ 14,785	$ 9,258	$ 9,258	$ 9,258	$ 9,258	$ 8.83	$ 4.33
Brant	$ 14,923	$ 10,266	$ 10,266	$ 8,466	$ 6,719	$ 4.25	$ 4.25

2014 Total Development Charges (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Ingersoll	$ 15,439	$ 12,223	$ 12,223	$ 8,747	$ 6,546	$ 3.36	none
Orillia	$ 15,692	$ 13,703	$ 13,703	$ 11,712	$ 9,224	$ 6.71	$ 0.47
Meaford	$ 15,765	$ 12,613	$ 12,613	$ 12,613	$ 12,613	$ 7.28	$ 2.91
Lakeshore	$ 16,343	$ 11,409	$ 11,409	$ 9,285	$ 7,164	$ 5.84	$ 2.55
Welland	$ 16,979	$ 11,508	$ 11,508	$ 9,097	$ 5,734	$ 16.16	$ 9.72
Kingston	$ 17,005	$ 13,051	$ 13,051	$ 10,926	$ 7,620	$ 13.90	$ 7.74
Tillsonburg	$ 17,466	$ 14,659	$ 14,659	$ 10,639	$ 7,970	$ 3.59	none
Bracebridge	$ 17,501	$ 15,068	$ 15,068	$ 12,652	$ 9,280	$ 3.63	$ 3.63
West Lincoln	$ 17,767	$ 10,797	$ 10,221	$ 8,558	$ 5,393	$ 14.46	$ 8.02
Windsor	$ 18,596	$ 14,103	$ 14,103	$ 9,446	$ 9,446	$ 4.49	none
Port Colborne	$ 19,222	$ 12,474	$ 12,474	$ 10,033	$ 6,358	$ 15.07	$ 6.52
Niagara-on-the-Lake	$ 19,611	$ 12,991	$ 12,991	$ 10,498	$ 6,659	$ 18.10	$ 11.66
Peterborough	$ 20,113	$ 17,418	$ 17,418	$ 11,702	$ 11,702	$ 8.29	none
Port Hope	$ 20,225	$ 17,700	$ 17,700	$ 12,566	$ 9,146	$ 10.02	$ 5.57
Wellesley	$ 20,345	$ 16,019	$ 16,019	$ 12,439	$ 12,439	$ 10.56	$ 5.90
Springwater	$ 20,807	$ 17,681	$ 17,681	$ 14,134	$ 11,054	$ 7.74	$ 7.74
Niagara Falls	$ 21,400	$ 12,145	$ 12,145	$ 10,025	$ 8,248	$ 15.20	$ 5.23
Thorold	$ 21,886	$ 14,270	$ 14,270	$ 11,758	$ 7,617	$ 15.64	$ 6.55
Penetanguishene	$ 22,494	$ 17,620	$ 17,620	$ 15,673	$ 15,673	$ 10.97	$ 3.33
Ottawa	$ 23,154	$ 18,392	$ 18,392	$ 14,126	$ 10,715	$ 20.41	$ 9.29
Pelham	$ 23,304	$ 15,364	$ 15,364	$ 8,452	$ 5,310	$ 17.92	$ 11.48
North Dumfries	$ 23,387	$ 19,061	$ 19,061	$ 15,481	$ 15,481	$ 10.56	$ 5.90
Grimsby	$ 23,793	$ 14,977	$ 14,977	$ 12,785	$ 8,226	$ 17.20	$ 10.76
Lincoln	$ 24,268	$ 16,430	$ 16,430	$ 13,691	$ 8,921	$ 19.33	$ 12.89
The Blue Mountains	$ 25,644	$ 25,644	$ 25,644	none	none	$ 11.15	$ 11.15
Wilmot	$ 25,734	$ 20,289	$ 20,289	$ 15,659	$ 14,315	$ 13.79	$ 7.52
Woolwich	$ 25,761	$ 19,943	$ 19,943	$ 15,000	$ 13,998	$ 12.36	$ 7.70
Fort Erie	$ 26,334	$ 19,311	$ 19,311	$ 16,424	$ 10,054	$ 18.66	$ 5.23
Orangeville	$ 26,555	$ 19,597	$ 19,597	$ 15,637	$ 10,682	$ 8.68	$ 0.57
Collingwood	$ 27,456	$ 26,484	$ 26,484	$ 21,644	$ 14,911	$ 8.87	$ 8.87
London	$ 27,722	$ 20,793	$ 20,793	$ 17,406	$ 12,899	$ 16.21	none
Toronto	$ 28,615	$ 23,937	$ 16,050	$ 18,134	$ 12,744	$ 15.60	$ 0.67
Guelph	$ 28,799	$ 22,075	$ 22,075	$ 17,956	$ 12,997	$ 9.09	$ 9.09
Cambridge	$ 29,931	$ 25,461	$ 25,461	$ 17,854	$ 17,854	$ 13.70	$ 8.82
Hamilton	$ 30,104	$ 22,080	$ 22,080	$ 19,266	$ 13,449	$ 19.38	$ 9.59

2014 Total Development Charges (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kitchener	$ 30,145	$ 22,608	$ 22,608	$ 17,263	$ 17,263	$ 16.03	$ 8.64
Waterloo	$ 31,486	$ 22,978	$ 22,978	$ 18,468	$ 16,849	$ 16.64	$ 11.76
Barrie	$ 32,547	$ 24,775	$ 24,775	$ 19,562	$ 14,843	$ 17.28	$ 11.58
Oshawa	$ 36,071	$ 29,330	$ 29,330	$ 23,187	$ 15,462	$ 16.25	$ 6.98
Brock	$ 38,192	$ 31,245	$ 24,245	$ 23,547	$ 18,302	$ 15.37	$ 9.30
Scugog	$ 38,361	$ 31,620	$ 31,620	$ 23,494	$ 18,249	$ 19.03	$ 9.66
Burlington	$ 40,632	$ 31,096	$ 31,096	$ 23,044	$ 22,300	$ 32.08	$ 14.48
Whitby	$ 40,730	$ 32,963	$ 31,547	$ 25,789	$ 16,984	$ 13.05	$ 6.98
Pickering	$ 41,180	$ 33,547	$ 33,547	$ 24,435	$ 17,404	$ 16.79	$ 10.72
Clarington	$ 42,435	$ 35,421	$ 35,421	$ 26,801	$ 17,641	$ 18.98	$ 10.00
Ajax	$ 43,402	$ 35,148	$ 35,148	$ 26,103	$ 17,531	$ 17.67	$ 11.60
Innisfil	$ 44,487	$ 41,074	$ 41,074	$ 28,833	$ 23,437	$ 20.25	$ 20.25
Halton Hills	$ 45,859	$ 34,561	$ 34,561	$ 25,079	$ 25,079	$ 27.83	$ 12.72
Milton	$ 48,335	$ 37,245	$ 37,245	$ 28,887	$ 25,469	$ 30.51	$ 14.45
Georgina	$ 52,294	$ 47,156	$ 47,156	$ 34,606	$ 24,939	$ 39.44	$ 20.71
Oakville	$ 56,136	$ 42,565	$ 42,565	$ 32,720	$ 28,866	$ 33.55	$ 20.80
East Gwillimbury	$ 57,012	$ 49,870	$ 49,870	$ 36,518	$ 26,274	$ 42.21	$ 23.48
Whitchurch-Stouffville	$ 58,037	$ 50,218	$ 50,218	$ 38,217	$ 27,606	$ 42.70	$ 23.97
Newmarket	$ 60,369	$ 51,074	$ 51,074	$ 38,090	$ 26,695	$ 40.88	$ 22.15
Richmond Hill	$ 60,613	$ 52,613	$ 52,613	$ 39,768	$ 27,451	$ 45.07	$ 25.00
Caledon	$ 62,771	$ 59,077	$ 59,077	$ 45,751	$ 27,036	$ 22.78	$ 17.03
King	$ 63,243	$ 55,444	$ 55,444	$ 39,901	$ 28,600	$ 44.28	$ 25.55
Aurora	$ 65,511	$ 55,833	$ 55,833	$ 40,696	$ 28,903	$ 42.72	$ 23.99
Vaughan	$ 65,636	$ 57,488	$ 57,488	$ 42,148	$ 30,729	$ 43.03	$ 24.30
Mississauga	$ 67,386	$ 67,386	$ 67,386	$ 48,107	$ 30,040	$ 28.32	$ 20.89
Markham	$ 67,819	$ 57,653	$ 57,653	$ 44,492	$ 32,550	$ 40.18	$ 21.36
Brampton	$ 68,057	$ 62,848	$ 62,848	$ 45,903	$ 27,673	$ 28.38	$ 17.84
Average	**$ 27,614**	**$ 22,471**	**$ 22,275**	**$ 17,260**	**$ 12,984**	**$ 15.24**	**$ 9.43**
Median	**$ 22,824**	**$ 17,519**	**$ 16,924**	**$ 12,785**	**$ 10,682**	**$ 13.70**	**$ 7.74**
Minimum	**$ 4,271**	**$ 3,417**	**$ 3,417**	**$ 3,417**	**$ 2,561**	**$ 0.42**	**$ 0.42**
Maximum	**$ 68,057**	**$ 67,386**	**$ 67,386**	**$ 48,107**	**$ 32,550**	**$ 45.07**	**$ 25.55**

2014 Development Charges—Grouped by Location

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
South Frontenac	$ 4,552	$ 4,552	$ 4,552	$ 4,552	$ 4,552	$ 4.45	$ 4.45
Prince Edward County	$ 5,952	$ 5,288	$ 5,288	$ 4,783	$ 3,298	$ 3.62	$ 3.62
Quinte West	$ 6,995	$ 4,413	$ 4,413	$ 4,457	$ 2,561	$ 4.57	$ 4.57
Belleville	$ 9,638	$ 6,698	$ 6,698	$ 6,830	$ 3,922	$ 5.73	none
Kingston	$ 17,005	$ 13,051	$ 13,051	$ 10,926	$ 7,620	$ 13.90	$ 7.74
Peterborough	$ 20,113	$ 17,418	$ 17,418	$ 11,702	$ 11,702	$ 8.29	none
Port Hope	$ 20,225	$ 17,700	$ 17,700	$ 12,566	$ 9,146	$ 10.02	$ 5.57
Ottawa	$ 23,154	$ 18,392	$ 18,392	$ 14,126	$ 10,715	$ 20.41	$ 9.29
Eastern Average	**$ 13,454**	**$ 10,939**	**$ 10,939**	**$ 8,743**	**$ 6,689**	**$ 8.87**	**$ 5.87**
Toronto	$ 28,615	$ 23,937	$ 16,050	$ 18,134	$ 12,744	$ 15.60	$ 0.67
Oshawa	$ 36,071	$ 29,330	$ 29,330	$ 23,187	$ 15,462	$ 16.25	$ 6.98
Brock	$ 38,192	$ 31,245	$ 24,245	$ 23,547	$ 18,302	$ 15.37	$ 9.30
Scugog	$ 38,361	$ 31,620	$ 31,620	$ 23,494	$ 18,249	$ 19.03	$ 9.66
Burlington	$ 40,632	$ 31,096	$ 31,096	$ 23,044	$ 22,300	$ 32.08	$ 14.48
Whitby	$ 40,730	$ 32,963	$ 31,547	$ 25,789	$ 16,984	$ 13.05	$ 6.98
Pickering	$ 41,180	$ 33,547	$ 33,547	$ 24,435	$ 17,404	$ 16.79	$ 10.72
Clarington	$ 42,435	$ 35,421	$ 35,421	$ 26,801	$ 17,641	$ 18.98	$ 10.00
Ajax	$ 43,402	$ 35,148	$ 35,148	$ 26,103	$ 17,531	$ 17.67	$ 11.60
Halton Hills	$ 45,859	$ 34,561	$ 34,561	$ 25,079	$ 25,079	$ 27.83	$ 12.72
Milton	$ 48,335	$ 37,245	$ 37,245	$ 28,887	$ 25,469	$ 30.51	$ 14.45
Georgina	$ 52,294	$ 47,156	$ 47,156	$ 34,606	$ 24,939	$ 39.44	$ 20.71
Oakville	$ 56,136	$ 42,565	$ 42,565	$ 32,720	$ 28,866	$ 33.55	$ 20.80
East Gwillimbury	$ 57,012	$ 49,870	$ 49,870	$ 36,518	$ 26,274	$ 42.21	$ 23.48
Whitchurch-Stouffville	$ 58,037	$ 50,218	$ 50,218	$ 38,217	$ 27,606	$ 42.70	$ 23.97
Newmarket	$ 60,369	$ 51,074	$ 51,074	$ 38,090	$ 26,695	$ 40.88	$ 22.15
Richmond Hill	$ 60,613	$ 52,613	$ 52,613	$ 39,768	$ 27,451	$ 45.07	$ 25.00
Caledon	$ 62,771	$ 59,077	$ 59,077	$ 45,751	$ 27,036	$ 22.78	$ 17.03
King	$ 63,243	$ 55,444	$ 55,444	$ 39,901	$ 28,600	$ 44.28	$ 25.55
Aurora	$ 65,511	$ 55,833	$ 55,833	$ 40,696	$ 28,903	$ 42.72	$ 23.99
Vaughan	$ 65,636	$ 57,488	$ 57,488	$ 42,148	$ 30,729	$ 43.03	$ 24.30
Mississauga	$ 67,386	$ 67,386	$ 67,386	$ 48,107	$ 30,040	$ 28.32	$ 20.89
Markham	$ 67,819	$ 57,653	$ 57,653	$ 44,492	$ 32,550	$ 40.18	$ 21.36
Brampton	$ 68,057	$ 62,848	$ 62,848	$ 45,903	$ 27,673	$ 28.38	$ 17.84
GTA Average	**$ 52,029**	**$ 44,389**	**$ 43,710**	**$ 33,142**	**$ 23,939**	**$ 29.86**	**$ 16.44**

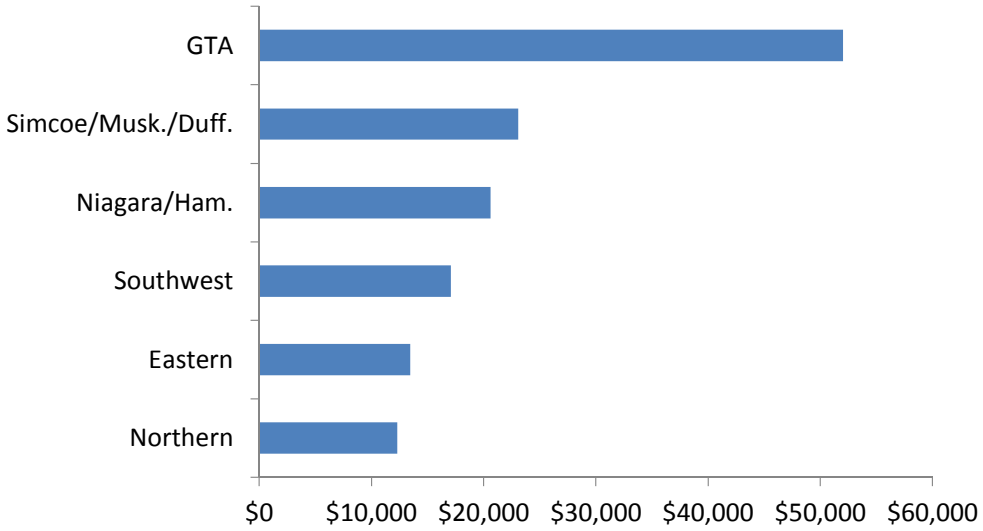
2014 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
St. Catharines	$ 10,100	$ 6,143	$ 6,143	$ 4,480	$ 2,703	$ 11.67	$ 5.23
Wainfleet	$ 13,215	$ 8,022	$ 8,022	$ 6,426	$ 4,964	$ 10.86	$ 7.25
Welland	$ 16,979	$ 11,508	$ 11,508	$ 9,097	$ 5,734	$ 16.16	$ 9.72
West Lincoln	$ 17,767	$ 10,797	$ 10,221	$ 8,558	$ 5,393	$ 14.46	$ 8.02
Port Colborne	$ 19,222	$ 12,474	$ 12,474	$ 10,033	$ 6,358	$ 15.07	$ 6.52
Niagara-on-the-Lake	$ 19,611	$ 12,991	$ 12,991	$ 10,498	$ 6,659	$ 18.10	$ 11.66
Niagara Falls	$ 21,400	$ 12,145	$ 12,145	$ 10,025	$ 8,248	$ 15.20	$ 5.23
Thorold	$ 21,886	$ 14,270	$ 14,270	$ 11,758	$ 7,617	$ 15.64	$ 6.55
Pelham	$ 23,304	$ 15,364	$ 15,364	$ 8,452	$ 5,310	$ 17.92	$ 11.48
Grimsby	$ 23,793	$ 14,977	$ 14,977	$ 12,785	$ 8,226	$ 17.20	$ 10.76
Lincoln	$ 24,268	$ 16,430	$ 16,430	$ 13,691	$ 8,921	$ 19.33	$ 12.89
Fort Erie	$ 26,334	$ 19,311	$ 19,311	$ 16,424	$ 10,054	$ 18.66	$ 5.23
Hamilton	$ 30,104	$ 22,080	$ 22,080	$ 19,266	$ 13,449	$ 19.38	$ 9.59
Niagara/Hamilton Avg.	**$ 20,614**	**$ 13,578**	**$ 13,534**	**$ 10,884**	**$ 7,203**	**$ 16.13**	**$ 8.47**
Elliot Lake	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
North Bay	$ 9,814	$ 8,064	$ 8,064	$ 4,661	$ 4,661	$ 3.66	none
Greater Sudbury	$ 14,785	$ 9,258	$ 9,258	$ 9,258	$ 9,258	$ 8.83	$ 4.33
North Average	**$ 12,300**	**$ 8,661**	**$ 8,661**	**$ 6,960**	**$ 6,960**	**$ 6.25**	**$ 4.33**
Gravenhurst	$ 11,469	$ 10,405	$ 10,405	$ 7,827	$ 5,252	$ 1.53	$ 1.53
Huntsville	$ 11,809	$ 10,563	$ 10,563	$ 8,727	$ 5,553	$ 2.77	$ 1.53
Orillia	$ 15,692	$ 13,703	$ 13,703	$ 11,712	$ 9,224	$ 6.71	$ 0.47
Bracebridge	$ 17,501	$ 15,068	$ 15,068	$ 12,652	$ 9,280	$ 3.63	$ 3.63
Springwater	$ 20,807	$ 17,681	$ 17,681	$ 14,134	$ 11,054	$ 7.74	$ 7.74
Penetanguishene	$ 22,494	$ 17,620	$ 17,620	$ 15,673	$ 15,673	$ 10.97	$ 3.33
Orangeville	$ 26,555	$ 19,597	$ 19,597	$ 15,637	$ 10,682	$ 8.68	$ 0.57
Collingwood	$ 27,456	$ 26,484	$ 26,484	$ 21,644	$ 14,911	$ 8.87	$ 8.87
Barrie	$ 32,547	$ 24,775	$ 24,775	$ 19,562	$ 14,843	$ 17.28	$ 11.58
Innisfil	$ 44,487	$ 41,074	$ 41,074	$ 28,833	$ 23,437	$ 20.25	$ 20.25
Simcoe/Musk./Duff. Avg.	**$ 23,082**	**$ 19,697**	**$ 19,697**	**$ 15,640**	**$ 11,991**	**$ 8.84**	**$ 5.95**

2014 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Central Huron	none	none	none	none	none	none	none
Hanover	$ 4,271	$ 3,417	$ 3,417	$ 3,417	$ 3,417	none	none
Grey Highlands	$ 6,898	$ 5,235	$ 5,235	$ 5,033	$ 5,033	$ 0.42	$ 0.42
Sarnia	$ 7,154	$ 5,365	$ 5,365	$ 4,510	$ 3,208	$ 4.60	$ 4.60
Kingsville	$ 7,159	$ 5,557	$ 5,557	$ 7,159	$ 3,309	$ 0.71	$ 0.71
St. Thomas	$ 7,288	$ 5,881	$ 5,881	$ 4,591	$ 3,068	$ 5.66	$ 2.13
Central Elgin	$ 7,559	$ 5,787	$ 5,787	$ 4,276	$ 4,276	$ 4.38	$ 4.38
Strathroy-Caradoc	$ 9,758	$ 8,132	$ 8,132	$ 4,879	$ 4,879	$ 4.82	$ 5.58
Lambton Shores	$ 9,983	$ 8,830	$ 8,830	$ 7,081	$ 5,376	$ 2.21	$ 2.21
Owen Sound	$ 12,131	$ 10,880	$ 10,880	$ 8,752	$ 8,752	$ 1.85	$ 1.85
Stratford	$ 13,389	$ 10,077	$ 10,077	$ 8,687	$ 5,330	$ 2.76	none
North Perth	$ 13,440	$ 8,896	$ 8,896	$ 7,391	$ 4,844	$ 2.97	$ 1.67
Saugeen Shores	$ 13,911	$ 10,393	$ 10,393	$ 8,975	$ 5,723	$ 4.01	none
Middlesex Centre	$ 14,635	$ 10,259	$ 10,259	$ 8,436	$ 6,381	$ 3.95	$ 3.15
Brant	$ 14,923	$ 10,266	$ 10,266	$ 8,466	$ 6,719	$ 4.25	$ 4.25
Ingersoll	$ 15,439	$ 12,223	$ 12,223	$ 8,747	$ 6,546	$ 3.36	none
Meaford	$ 15,765	$ 12,613	$ 12,613	$ 12,613	$ 12,613	$ 7.28	$ 2.91
Lakeshore	$ 16,343	$ 11,409	$ 11,409	$ 9,285	$ 7,164	$ 5.84	$ 2.55
Tillsonburg	$ 17,466	$ 14,659	$ 14,659	$ 10,639	$ 7,970	$ 3.59	none
Windsor	$ 18,596	$ 14,103	$ 14,103	$ 9,446	$ 9,446	$ 4.49	none
Wellesley	$ 20,345	$ 16,019	$ 16,019	$ 12,439	$ 12,439	$ 10.56	$ 5.90
North Dumfries	$ 23,387	$ 19,061	$ 19,061	$ 15,481	$ 15,481	$ 10.56	$ 5.90
The Blue Mountains	$ 25,644	$ 25,644	$ 25,644	none	none	$ 11.15	$ 11.15
Wilmot	$ 25,734	$ 20,289	$ 20,289	$ 15,659	$ 14,315	$ 13.79	$ 7.52
Woolwich	$ 25,761	$ 19,943	$ 19,943	$ 15,000	$ 13,998	$ 12.36	$ 7.70
London	$ 27,722	$ 20,793	$ 20,793	$ 17,406	$ 12,899	$ 16.21	none
Guelph	$ 28,799	$ 22,075	$ 22,075	$ 17,956	$ 12,997	$ 9.09	$ 9.09
Cambridge	$ 29,931	$ 25,461	$ 25,461	$ 17,854	$ 17,854	$ 13.70	$ 8.82
Kitchener	$ 30,145	$ 22,608	$ 22,608	$ 17,263	$ 17,263	$ 16.03	$ 8.64
Waterloo	$ 31,486	$ 22,978	$ 22,978	$ 18,468	$ 16,849	$ 16.64	$ 11.76
Southwest Average	**$ 17,071**	**$ 13,409**	**$ 13,409**	**$ 10,354**	**$ 8,862**	**$ 7.04**	**$ 5.13**

Summary—2014 Development Charges Residential Single Detached Dwelling Average By Location



As shown above, there is a significant range in the development charges by geographic location, with the average in the GTA over double that of the other geographic locations. The table below reflects the average by location for each of the development charges.

2014 Development Charges	Residential	Multiples Dwelling 3+	Apartments Units >=2	Non-Residential Commercial Sq. Ft.	Non-Residential Industrial Sq. Ft.
North	$ 12,300	$ 8,661	$ 6,960	$ 6.25	$ 4.33
Eastern	$ 13,454	$ 10,939	$ 8,743	$ 8.87	$ 5.87
Southwest	$ 17,071	$ 13,409	$ 10,354	$ 7.04	$ 5.13
Niagara/Hamilton	$ 20,614	$ 13,578	$ 10,884	$ 16.13	$ 8.47
Simcoe/Muskoka/Dufferin	$ 23,082	$ 19,697	$ 15,640	$ 8.84	$ 5.95
GTA	$ 52,029	$ 44,389	$ 33,142	$ 29.86	$ 16.44

Building Permit Fees

Bill 124, the *Building Code Statute Amendment Act*, 2002 was given Royal assent on June 27, 2002 and subsequently amended the *Building Code Act,* 1992 as it relates to imposing fees. As such, municipalities across Ontario review and update their fees to ensure compliance with the Act. With respect to establishing fees under the *Building Code Act*, Section 7 of the Act provides municipalities with general powers to impose fees through passage of a by-law. The Council of a municipality may pass by-laws:

- Requiring the payment of fees on applications for issuance of permits and for prescribing the amounts thereof
- Providing for refunds of fees under such circumstances as are prescribed

The *Building Code Statute Law Amendment Act*, 2002 imposed additional requirements on municipalities in establishing fees under the Act, in that "The total amount of the fees authorized under clause (1)(c) must not exceed the anticipated reasonable cost of the principal authority to administer and enforce this Act in its area of jurisdiction."

In addition, the amendments also require municipalities to:

- Reduce fees to reflect the portion of service performed by a Registered Code Agency
- Prepare and make available to the public annual reports with respect to the fees imposed under the Act and associated costs; and
- Undertake a public process, including notice and public meeting requirements, when a change in the fees is proposed.

O. Reg. 305/03 is the associated regulation arising from the *Building Code Statute Law Amendment Act, 2002.* The regulation provides details on the contents of the annual report and the public requirements for the imposition or change in fees. Section 11.2 of Bill 124 restricts the use of building permit revenues to recover only the "reasonable anticipated costs" of activities mandated by the *Building Code Act.*

BMA Calculations

Assessed value of a house was $270,000 with 167 m^2 living space.

2014 Building Permit Fees (sorted alphabetically)

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Ajax	$11.00	$13.00	$9.00
Aurora	$15.00	$12.50	$9.25
Barrie	$11.30	$14.25	$9.00
Belleville	$10/$1,000	$10/$1,000	$10/$1,000
Bracebridge	$11.00/$1,000	$11/$1000	$11/$1,000
Brampton	$13.12	$15.22	$9.98
Brant	$14.00/$1,000	$14.00/$1,000	$14.00/$1,000
Brock	$11.30	$12.37	$10.22
Brockville	$1,460 plus $6.99 /$m^2$ in excess of 186 m^2	$6.99	$6.99
Burlington	up to 300 m^2 $10.44 /$m^2$, then $13.46 /$m^2$	$14.91	up to 4650 m^2 $8.01, then $5.48 /$m^2$
Caledon	$12.60	$16.00	> 600 m^2 $7.10 /$m^2$
Cambridge	$13.88	$15.49	$9.68
Central Elgin	$1,000 up to 137 m^2 + $7.32 /$m^2$	$6.67 /$m^2$ >225 m^2	$6.67 /$m^2$ >225 m^2
Central Huron	$60 + $6.46 m^2	$100 + $5.38 /$m^2$	$100 + $5.38 /$m^2$
Clarington	$11.60	$15.07	$12.36
Collingwood	$100, 1st $1,000 + $10/$1,000	$10.76	$7.53
Cornwall	$12.50 per $1,000	$12.50 per $1,000	$12.50 per $1,000
East Gwillimbury	$15.39	$11.62	$10.22
Elliot Lake	$15.71 > 1,500 ft2	$10.76 /m2 >2,500 ft2	$10.76 /m2 >2,500 ft2
Fort Erie	$10.65	$10.33	$9.04
Georgina	$9.47 /$m^2$ up to 158 m^2, $11.30 /$m^2$ (>158 m^2)	$9.47	$9.47
Gravenhurst	$15.06	$11/$1000	$11/$1000
Greater Sudbury	$108, 1st $9,000 + $10.70/$1,000	$108, 1st $9,000 + $10.70/$1,000	$108, 1st $9,000 + $10.70/$1,000
Greenstone	$10, 1st $1,000 + $3.00/$1,000	$10, 1st $1,000 + $3.00/$1,000	$10, 1st $1,000 + $3.00/$1,000
Grey Highlands	$4.30	$9.00/$1000	$9.00/$1000
Grimsby	$9.04	$9.36	$5.60
Guelph	$12.59	$13.51	$8.72
Halton Hills	$16.33	$15.26	$9.72
Hamilton	$13.61	$14.91	$10.46/$m^2$ <4,650 m^2, $7.35/$m^2$ > 4,650m^2
Hanover	$8.00/$1,000	$12.00/$1000	$12.00/$1000
Huntsville	$10/$1,000	$10.00/$1000	$10.00/$1000
Ingersoll	$6.46	$5.38	$5.38
Innisfil	$15.67	$13.85	$9.22
Kenora	$5.38	$10.73	$4.84
King	$3,500 up to 511 m^2, $6.89 /$m^2$ over 511m^2	$2,750 up to 232 m^2 or $11.84 /$m^1$	$2,750 up to 232 m^2 or $11.84 /$m^2$
Kingston	$12/$1,000	$12/$1,000	$12/$1,000
Kingsville	$9.15	$10.25/$1,000	$10.25/$1,000
Kitchener	$13.23	$15.28	$8.72
Lakeshore	$10.33	$10/$1,000	$10/$1,000
Lambton Shores	$9.00	$9.00	$9.00
Lincoln	$12.81	$11.84	$7.53
London	$8.80	$9.60	$7.00
Markham	$12.96	$12.16	$9.94
Meaford	$12.05	$10.33	$6.67
Middlesex Centre	$8.98	$9.47	$7.75
Milton	$11.60	$7.74	$7.08
Mississauga	$14.10	$14.70	$10.00 /m2, > 10,000 m2

2014 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Residential m2	Retail / m2 (finished)	Industrial / m2 (finished)
Newmarket	$14.50	$8.88	$8.66
Niagara Falls	$10.75	$13.44	$6.55
Niagara-on-the-Lake	$14.53	$18.94	$9.58
North Bay	$14.63	$11.23/$1,000	$11.23/$1,000
North Dumfries	$1,860 + $.93 > 1,800 sq. ft.	$10.87	$10.87
North Perth	$100 + $.67/sq. ft.	$100 + $.60 /sq.ft.	$100 + $.60 /sq.ft.
Oakville	$15.25	$21.12	$12.70 /$m^2$ > 15,000 m2
Orangeville	$13.03	$13.03	$8.50
Orillia	$10.11	$9.25	$4.73
Oshawa	$11.59	$13.39	$11.22
Ottawa	$11.51	$12.16	$9.58
Owen Sound	$9.10	$10.25/$1000	$10.25/$1000
Pelham	$14.21	$16.80	$16.80
Penetanguishene	$10.92	$10.92	$6.97
Peterborough	$14.32	$15.63	$15.63
Pickering	$11.25	$11.25	$5.75
Port Colborne	$11.30	$11.30	$7.32
Port Hope	$14.31	$13.34	$13.34
Prince Edward County	$100 + $7.50 /$m^2$	$100 + $8	$100 + $2 /$m^2$
Quinte West	$9.30	$9.30	$4.60
Richmond Hill	$13.50	$14.70	$13.50
Sarnia	$9.09	$9.09	$9.09
Saugeen Shores	$7.53	$7.53	$7.53
Sault Ste. Marie	$14.70	$13.10	$10.75 /m2 < 7,500 m2, to 7,500 m2, plus $9.60 m2
Scugog	$10.50	$12.85	$6.50
South Frontenac	$10/$1,000	$10/$1,000	$10/$1,000
Springwater	$9.15	$100 + $8 per $1,000	$3.34
St. Catharines	$11.73	$13.23	$9.68
St. Thomas	$25 first $1,000, plus $7/ $1,000	$25 first $1,000, plus $7/ $1,000	$25 first $1,000, plus $7/ $1,000
Stratford	$11.84	$11.30	$10.01
Strathroy-Caradoc	$1,700 1st 1,500 sq. ft. + $1.13 > 1,500 sq. ft.	$3,200 1st 2,500 sq. ft + $1.28 > 2,500 sq. ft.	$3,000 1st 2,500 sq. ft. + $.60 > 2,500 sq. ft.
The Blue Mountains	$16.00	$12.37	$6.62
Thorold	$11.84	$12.05	$7.75
Thunder Bay	$10 /$1000	$12.05	$10 /$1000 value
Tillsonburg	$45 1st $1,000 + $10 per $1000	$45 1st $1,000 + $10 per $1000	$45 1st $1,000 + $10 per $1000
Timmins	$50 + $11/$1000	$45 1st $1,000 + $10 per $1000	$50 + $11/$1000
Toronto	$48.74 + $16.06 /m2	$17.97	$13.00
Vaughan	$9.75	$9.25	$7.65
Wainfleet	up to 115 m^2 $1,533.16, + $13.07 m^2 > 115 m^2	$12.89	$9.60
Waterloo	$8.61	$10.22	$5.92
Welland	$11.62	$11.62	$7.42
Wellesley	$11.51	$13.67	$7.64
West Lincoln	$11.69	$11.38	$8.48
Whitby	$8.50	$10.01	$8.18
Whitchurch-Stouffville	$7.75	$7.75	$6.46
Wilmot	$12.91	$13.45	$6.46
Windsor	$10.22 m^2 + $400	$13.99	$9.68
Woolwich	$12.37	$16.57	$8.61

2014 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m2 property - $270,000 Value	Building Code Act Reserve
Prince Edward County	$ 1,353	$ 107,013
Brockville	$ 1,460	
Quinte West	$ 1,553	
Ottawa	$ 1,922	$51,959,292
Port Hope	$ 2,390	$ 209,172
Peterborough	$ 2,391	$ 255,198
Belleville	$ 2,700	$ 2,218,291
South Frontenac	$ 2,700	$ 188,343
Kingston	$ 3,240	$ 3,340,960
Cornwall	$ 3,375	
Eastern Average	**$ 2,308**	

Whitchurch-Stouffville	$ 1,294	$ 26,651
Whitby	$ 1,420	$ 4,230
Georgina	$ 1,598	
Vaughan	$ 1,628	$16,377,100
Burlington	$ 1,743	
Scugog	$ 1,754	
Ajax	$ 1,837	$ 1,787,522
Pickering	$ 1,879	
Brock	$ 1,887	
Oshawa	$ 1,936	
Clarington	$ 1,937	$ 833,165
Milton	$ 1,937	
Caledon	$ 2,104	$ 2,653,292
Markham	$ 2,164	
Brampton	$ 2,191	$22,038,703
Richmond Hill	$ 2,255	
Mississauga	$ 2,355	
Newmarket	$ 2,422	
Aurora	$ 2,505	
Oakville	$ 2,547	$ 202,994
East Gwillimbury	$ 2,570	
Halton Hills	$ 2,727	$ 1,478,771
Toronto	$ 2,731	$27,730,775
King	$ 3,500	
GTA Average	**$ 2,122**	

Municipality	Residential 167 m2 property - $270,000 Value	Building Code Act Reserve
Grimsby	$ 1,510	
Fort Erie	$ 1,779	
Niagara Falls	$ 1,795	
Port Colborne	$ 1,887	
Welland	$ 1,941	
West Lincoln	$ 1,952	
St. Catharines	$ 1,959	$ 255,690
Thorold	$ 1,977	$ 192,887
Lincoln	$ 2,139	$ 195,246
Wainfleet	$ 2,213	
Hamilton	$ 2,273	$14,917,559
Pelham	$ 2,373	
Niagara-on-the-Lake	$ 2,427	$ 1,499,002
Niagara/Hamilton Avg.	**$ 2,017**	

Greenstone	$ 817	
Kenora	$ 898	
North Bay	$ 2,443	$ 521,816
Sault Ste. Marie	$ 2,455	$ 1,174,239
Elliot Lake	$ 2,624	
Thunder Bay	$ 2,700	
Greater Sudbury	$ 2,901	$ 7,577,997
Timmins	$ 3,020	
North Average	**$ 2,232**	

Springwater	$ 1,528	
Orillia	$ 1,688	
Penetanguishene	$ 1,824	$ 304,866
Barrie	$ 1,962	
Orangeville	$ 2,176	$ 282,874
Gravenhurst	$ 2,515	
Innisfil	$ 2,617	
Huntsville	$ 2,700	
Collingwood	$ 2,790	$ 219,930
Bracebridge	$ 2,970	
Simcoe/Musk./Duff. Avg.	**$ 2,277**	

2014 Building Permit Fees (sorted by Location) (cont'd)

Municipality	Residential 167 m2 property - $270,000 Value	Building Code Act Reserve
Grey Highlands	$ 718	
Ingersoll	$ 1,079	
Central Huron	$ 1,139	
Central Elgin	$ 1,220	$ 42,160
Saugeen Shores	$ 1,258	
North Perth	$ 1,305	
Waterloo	$ 1,438	$ 8,166,906
London	$ 1,470	
Middlesex Centre	$ 1,500	
Lambton Shores	$ 1,503	
Sarnia	$ 1,518	$ 62,615
Owen Sound	$ 1,520	
Kingsville	$ 1,528	
Lakeshore	$ 1,725	$ 494,572
Strathroy-Caradoc	$ 1,811	
North Dumfries	$ 1,860	
St. Thomas	$ 1,908	$ 1,367
Wellesley	$ 1,922	$ 364,375
Stratford	$ 1,977	
Meaford	$ 2,012	
Woolwich	$ 2,066	$ 380,141
Guelph	$ 2,103	$ 2,034,270
Windsor	$ 2,107	
Wilmot	$ 2,156	$ (200,877)
Hanover	$ 2,160	
Kitchener	$ 2,209	$ 3,861,247
Cambridge	$ 2,318	$ 1,144,194
The Blue Mountains	$ 2,672	
Tillsonburg	$ 2,735	
Brant	$ 3,780	$ 1,108,098
Southwest Average	**$ 1,824**	

2014 Commercial Solid Waste Tipping Fees

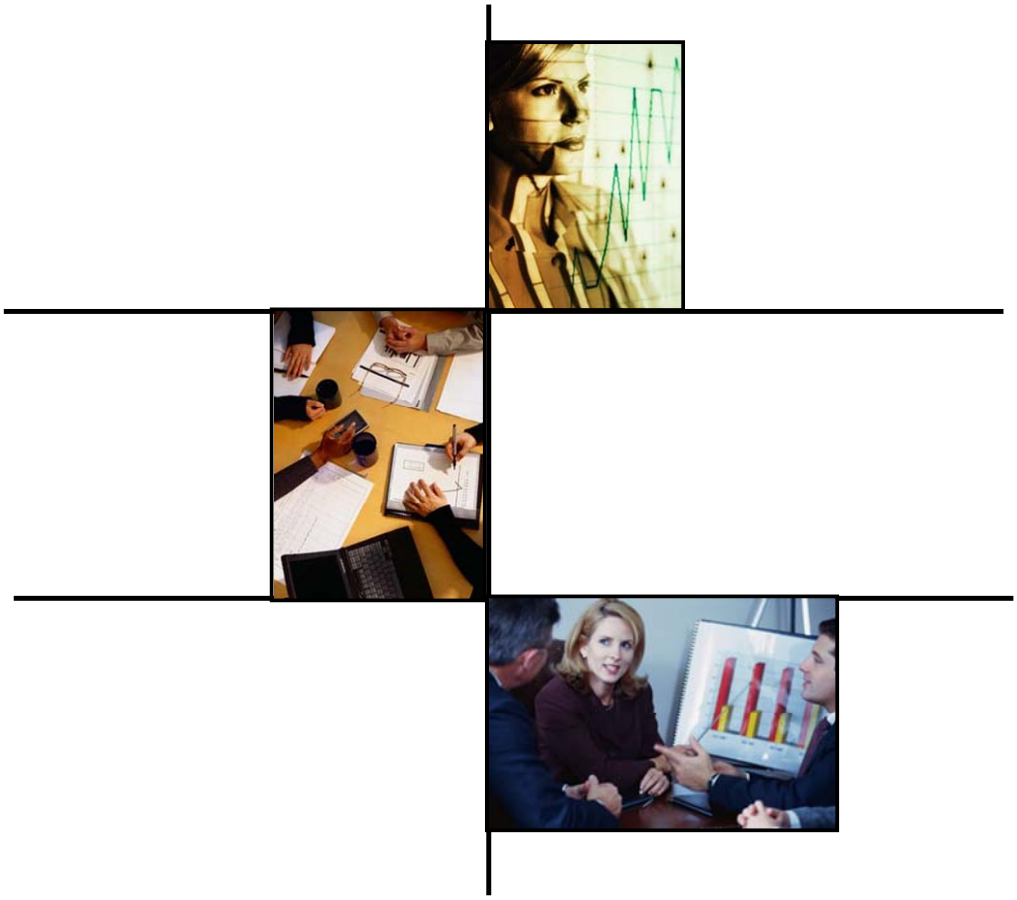
(Sorted by 2014 Fee per Tonne)

Municipality or Region	2009 Per Tonne	2010 Per Tonne	2011 Per Tonne	2012 Per Tonne	2013 Per Tonne	2014 Per Tonne
Thunder Bay	$ 45	$ 47	$ 50	$ 53	$ 56	$ 60
Elliot Lake	N/A	N/A	N/A	N/A	N/A	$ 60
Windsor	$ 92	$ 60	$ 61	$ 62	$ 58	$ 64
Essex County	$ 53	$ 55	$ 56	$ 57	$ 63	$ 64
Cornwall	$ 55	N/A	$ 60	$ 62	$ 64	$ 64
Oxford County	$ 61	$ 62	$ 62	$ 64	$ 65	$ 66
Guelph	$ 70	$ 70	$ 70	$ 70	$ 70	$ 70
Sault Ste. Marie	$ 65	$ 65	$ 70	$ 70	$ 70	$ 70
Greater Sudbury	$ 60	$ 63	$ 63	$ 63	$ 63	$ 71
Waterloo Region	$ 68	$ 70	$ 72	$ 74	$ 74	$ 74
Timmins	$ 30	$ 35	$ 50	$ 50	$ 65	$ 75
London	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75
Stratford	$ 65	$ 71	$ 72	$ 72	$ 75	$ 75
Kenora	N/A	N/A	N/A	$ 80	$ 80	$ 80
Brant	N/A	N/A	N/A	N/A	$ 82	$ 82
North Bay	$ 65	$ 68	$ 75	$ 53	$ 81	$ 84
Peterborough	$ 85	$ 85	$ 85	$ 85	$ 85	$ 90
Niagara Region	$ 80	$ 90	$ 90	$ 90	$ 90	$ 90
Peel Region	$ 80	$ 80	$ 80	$ 100	$ 100	$ 100
York Region	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
Ottawa	$ 90	$ 94	$ 96	$ 98	$ 100	$ 102
Toronto	$ 100	$ 100	$ 100	$ 100	$ 100	$ 103
Owen Sound	N/A	N/A	N/A	N/A	$ 100	$ 106
Hanover	N/A	N/A	N/A	$ 100	$ 100	$ 110
Hamilton	$ 113	$ 115	$ 118	$ 118	$ 118	$ 118
Durham Region	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120
Muskoka	$ 115	$ 118	$ 121	$ 121	$ 121	$ 127
Orillia	N/A	$ 115	N/A	N/A	$ 130	$ 140
Barrie	$ 115	$ 118	$ 122	$ 125	$ 140	$ 145
Halton Region	$ 134	$ 143	$ 143	$ 143	$ 152	$ 154
Simcoe County	$ 115	$ 115	$ 115	$ 115	$ 121	$ 155
Average	**$ 82**	**$ 85**	**$ 85**	**$ 86**	**$ 91**	**$ 93**
Median	**$ 80**	**$ 80**	**$ 75**	**$ 80**	**$ 84**	**$ 84**

2014 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	$ 3.00	$ 3.00	$ 2.60	$ 82.40	$ 63.85	$ 54.00
Belleville	$ 2.40	$ 2.05	$ 2.05	$ 72.00	$ 57.00	$ 50.00
Brampton	$ 3.75	$ 2.50	$ 1.00	$ 118.00	$ 105.00	$ 50.00
Brockville	$ 2.25	$ 2.25	$ 2.25	$ 64.00	$ 64.00	$ 64.00
Burlington	$ 3.25	$ 3.25	$ 3.25	$ 95.00	$ 69.00	$ 58.50
Collingwood	$ 2.00	$ 1.50	$ 1.50	$ 40.00	$ 30.00	$ 30.00
Cornwall	$ 2.75	$ 2.75	$ 2.75	$ 62.00	$ 52.00	$ 40.00
Durham Region	$ 3.25	$ 3.25	$ 2.10	$ 106.00	$ 86.50	$ 42.75
Elliot Lake	$ 2.50	$ 2.25	$ 2.50	$ 62.00	$ 52.00	$ 62.00
Fort Erie	$ 2.50	$ 2.50	$ 2.50	$ 80.00	$ 80.00	$ 80.00
Greater Sudbury	$ 2.90	$ 2.90	$ 2.15	$ 80.00	$ 74.00	$ 48.00
Guelph	$ 3.00	$ 3.00	$ 3.00	$ 75.00	$ 64.00	$ 62.00
Hamilton	$ 2.55	$ 2.55	$ 2.55	$ 87.00	$ 71.00	$ 87.00
Huntsville	$ 2.00	$ 1.00	$ 2.00	$ 50.00	$ 25.00	$ 50.00
Kenora	$ 2.00	$ 2.00	$ 2.00	$ 50.00	$ 50.00	$ 50.00
Kingston	$ 2.75	$ 2.50	$ 2.50	$ 72.00	$ 53.50	$ 53.50
London	$ 2.75	$ 2.75	$ 2.75	$ 81.00	$ 70.00	$ 57.50
Milton	$ 3.25	$ 3.25	$ 3.25	$ 70.00	$ 50.00	$ 50.00
Mississauga	$ 3.25	$ 3.25	$ 3.25	$ 120.00	$ 101.00	$ 53.00
Niagara Falls	$ 2.50	$ 2.25	$ 2.25	$ 70.00	$ 54.00	$ 54.00
North Bay	$ 2.75	$ 2.75	$ 2.75	$ 84.00	$ 69.00	$ 59.00
Oakville	$ 3.50	$ 3.50	$ 3.50	$ 105.00	$ 70.00	$ 50.00
Orangeville	$ 2.00	$ 1.50	$ 1.50	$ 40.00	$ 30.00	$ 30.00
Orillia	$ 2.00	$ 2.00	$ 2.00	$ 46.00	$ 46.00	$ 46.00
Ottawa	$ 3.45	$ 3.45	$ 2.60	$ 100.75	$ 80.25	$ 40.75
Owen Sound	$ 2.50	$ 2.00	$ 2.50	$ 60.00	$ 35.00	$ 45.00
Peterborough	$ 2.50	$ 2.50	$ 2.50	$ 60.00	$ 55.00	$ 40.00
Port Colborne	$ 2.75	$ 2.75	$ 2.75	$ 69.00	$ 59.00	$ 52.00
Port Hope	$ 2.00	$ 1.50	$ 1.50	$ 50.00	$ 30.00	$ 30.00
Quinte West	$ 2.00	$ 1.50	$ 1.50	$ 35.00	$ 30.00	$ 30.00
Sarnia	$ 2.50	$ 2.50	$ 2.50	$ 66.00	$ 66.00	$ 66.00
Sault Ste. Marie	$ 2.50	$ 2.50	$ 2.50	$ 60.00	N/A	$ 50.00
St. Catharines	$ 3.00	$ 3.00	$ 3.00	$ 92.00	$ 62.00	$ 57.00
St. Thomas	$ 2.50	$ 2.50	$ 2.50	$ 65.00	$ 55.00	$ 55.00
Stratford	$ 2.75	$ 2.50	$ 2.50	$ 57.00	$ 47.00	$ 47.00
Thorold	$ 3.00	$ 3.00	$ 3.00	$ 92.00	$ 62.00	$ 57.00
Thunder Bay	$ 2.65	$ 2.65	$ 2.65	$ 74.00	$ 53.00	$ 53.00
Timmins	$ 2.50	$ 2.00	$ 2.00	$ 70.00	$ 55.00	$ 55.00
Toronto	$ 3.00	$ 2.00	$ 2.00	$ 133.75	$ 108.00	$ 108.00
Waterloo Region	$ 3.00	$ 3.00	$ 3.00	$ 76.00	$ 64.00	$ 64.00
Welland	$ 2.75	$ 2.75	$ 2.75	$ 69.00	$ 59.00	$ 52.00
Windsor	$ 2.75	$ 2.75	$ 2.75	$ 87.00	$ 60.00	$ 44.00
York Region	$ 4.00	$ 4.00	$ 4.00	$ 132.00	$ 99.00	$ 55.00
Average	**$ 2.72**	**$ 2.54**	**$ 2.48**	**$ 75.81**	**$ 61.10**	**$ 53.07**
Median	**$ 2.75**	**$ 2.50**	**$ 2.50**	**$ 72.00**	**$ 59.50**	**$ 52.00**

Tax Policies



Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2014 tax policies that impact the relative tax position was completed and has been summarized to include the following:

- *Comparison of Tax Ratios*
- *Delegation*
- *Summary of Optional Classes*

Comparison of Tax Ratios

Tax ratios reflect how a property class' tax rate compares to the residential rate. Changes in tax ratios affect the relative tax burden between classes of properties. Tax ratios can be used to prevent large shifts of the tax burden caused by relative changes in assessment among property classes as well as to lower the tax rates on a particular class or classes.

Delegation

The Municipal Act allows upper-tier municipalities to delegate the responsibility of setting tax ratios to its lower-tier municipalities, rather than setting region-wide tax rates for the upper-tier's share of the property tax burden. Upper-tier municipalities that choose to delegate this authority must develop an apportionment methodology to determine the amount of the upper-tier levy that each of the lower-tier municipalities would be required to raise. Delegation requires unanimous lower-tier agreement as well as approval from the Minister of Finance.

The Region of Peel has delegated its authority to set tax ratios to its lower-tier municipalities since 1998. It is currently the only upper-tier municipality in Ontario delegating its authority to its lower-tier municipalities.

Summary of Optional Property Classes

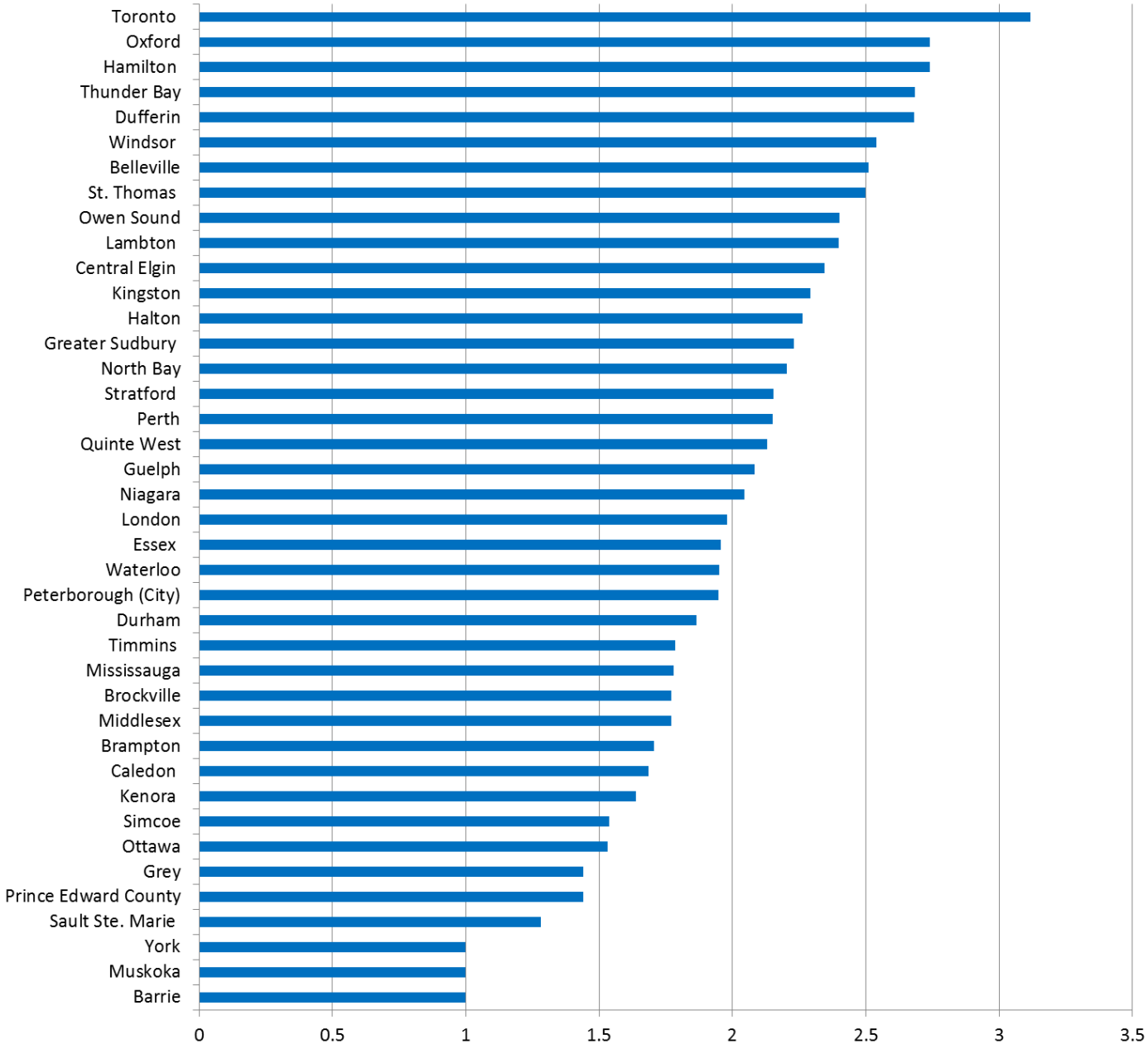
Municipalities have the option of establishing any of the optional property classes allowed in the legislation. Use of optional classes provides additional flexibility to adopt different tax ratios for different types of property within the broader commercial, industrial and multi-residential property classes:

- New Multi-residential
- Shopping Centres
- Office Buildings
- Parking Lots
- Large Industrial

2014 Tax Ratios

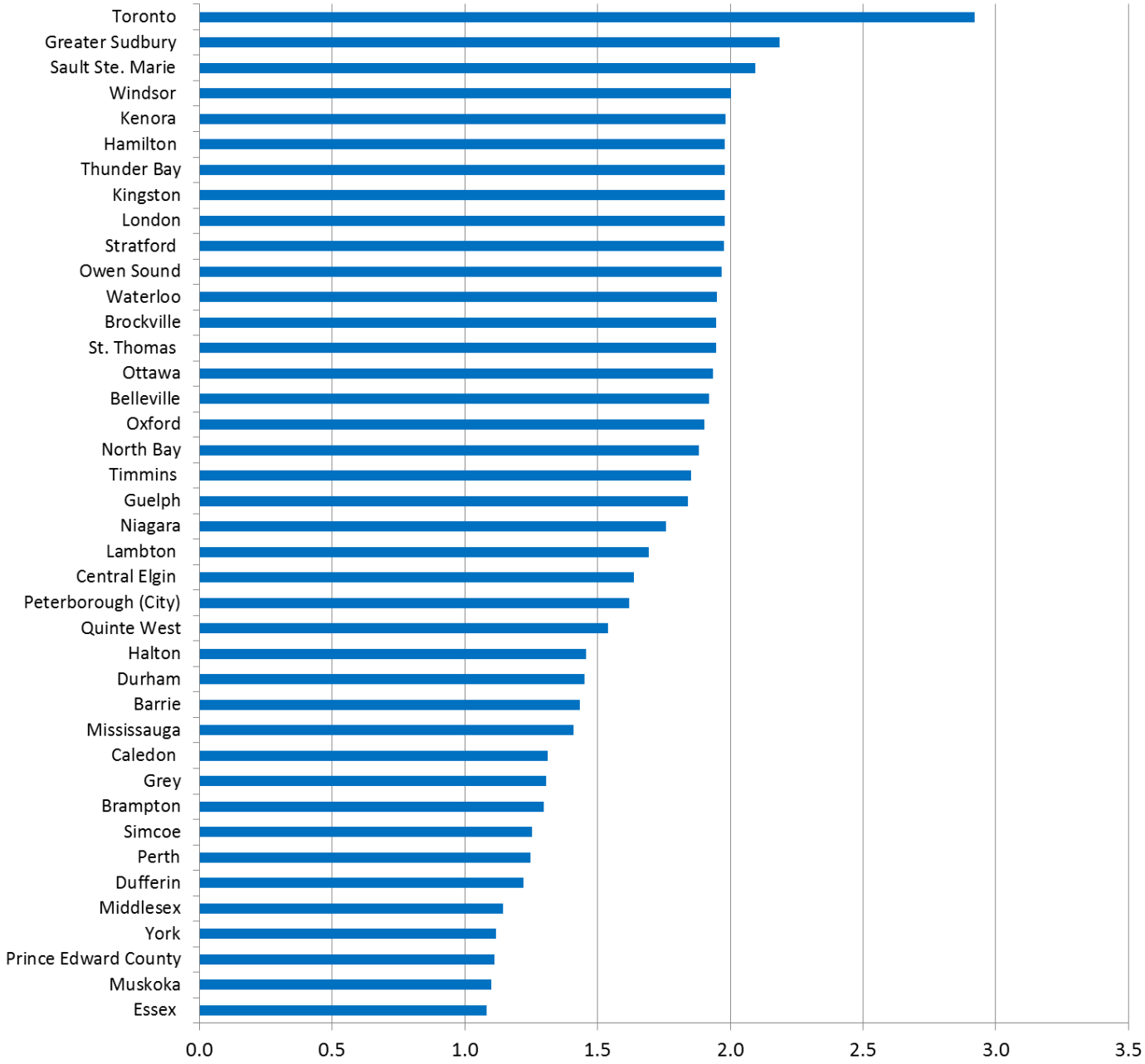
Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)
Barrie	1.0000	1.4331	1.5163
Belleville	2.5102	1.9191	2.4000
Brampton	1.7050	1.2971	1.4700
Brockville	1.7700	1.9482	2.6131
Caledon	1.6843	1.3124	1.5805
Central Elgin	2.3458	1.6376	2.2251
Dufferin	2.6802	1.2200	2.1984
Durham	1.8665	1.4500	2.2598
Essex	1.9554	1.0820	1.9425
Greater Sudbury	2.2294	2.1865	3.1780
Grey	1.4412	1.3069	1.8582
Guelph	2.0819	1.8400	2.4174
Halton	2.2619	1.4565	2.3599
Hamilton	2.7400	1.9800	3.1752
Kenora	1.6390	1.9835	2.1232
Kingston	2.2917	1.9800	2.6300
Lambton	2.4000	1.6942	2.0476
London	1.9800	1.9800	2.2200
Middlesex	1.7697	1.1449	1.7451
Mississauga	1.7788	1.4098	1.5708
Muskoka	1.0000	1.1000	1.1000
Niagara	2.0440	1.7586	2.6300
North Bay	2.2054	1.8822	1.4000
Ottawa	1.5316	1.9344	2.6288
Owen Sound	2.4002	1.9662	2.4496
Oxford	2.7400	1.9018	2.6300
Perth	2.1505	1.2469	1.9692
Peterborough (City)	1.9472	1.6202	1.9116
Prince Edward County	1.4402	1.1125	1.3895
Quinte West	2.1300	1.5385	2.4460
Sault Ste. Marie	1.2808	2.0936	2.8453
Simcoe	1.5385	1.2521	1.5385
St. Thomas	2.4987	1.9475	2.2281
Stratford	2.1539	1.9759	2.9005
Thunder Bay	2.6856	1.9800	2.5400
Timmins	1.7866	1.8525	2.2708
Toronto	3.1185	2.9218	3.1185
Waterloo	1.9500	1.9500	1.9500
Windsor	2.5403	2.0037	2.4200
York	1.0000	1.1172	1.3124
Average	**2.0068**	**1.6854**	**2.1802**
Median	**2.0120**	**1.7993**	**2.2266**
Minimum	**1.0000**	**1.0820**	**1.1000**
Maximum	**3.1185**	**2.9218**	**3.1780**
Provincial Threshold	**2.7400**	**1.9800**	**2.6300**

Multi-Residential Tax Ratios



- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 9 of the 40 municipal entities decreased their Multi-Residential Tax Rate in 2014 including: Greater Sudbury, Guelph, Kenora, Kingston, London, Ottawa, Thunder Bay, Toronto, and Windsor
- All other factors being equal, Multi-Residential property class in municipalities with a higher tax ratio will have higher relative tax burdens.

Commercial (residual) Tax Ratios

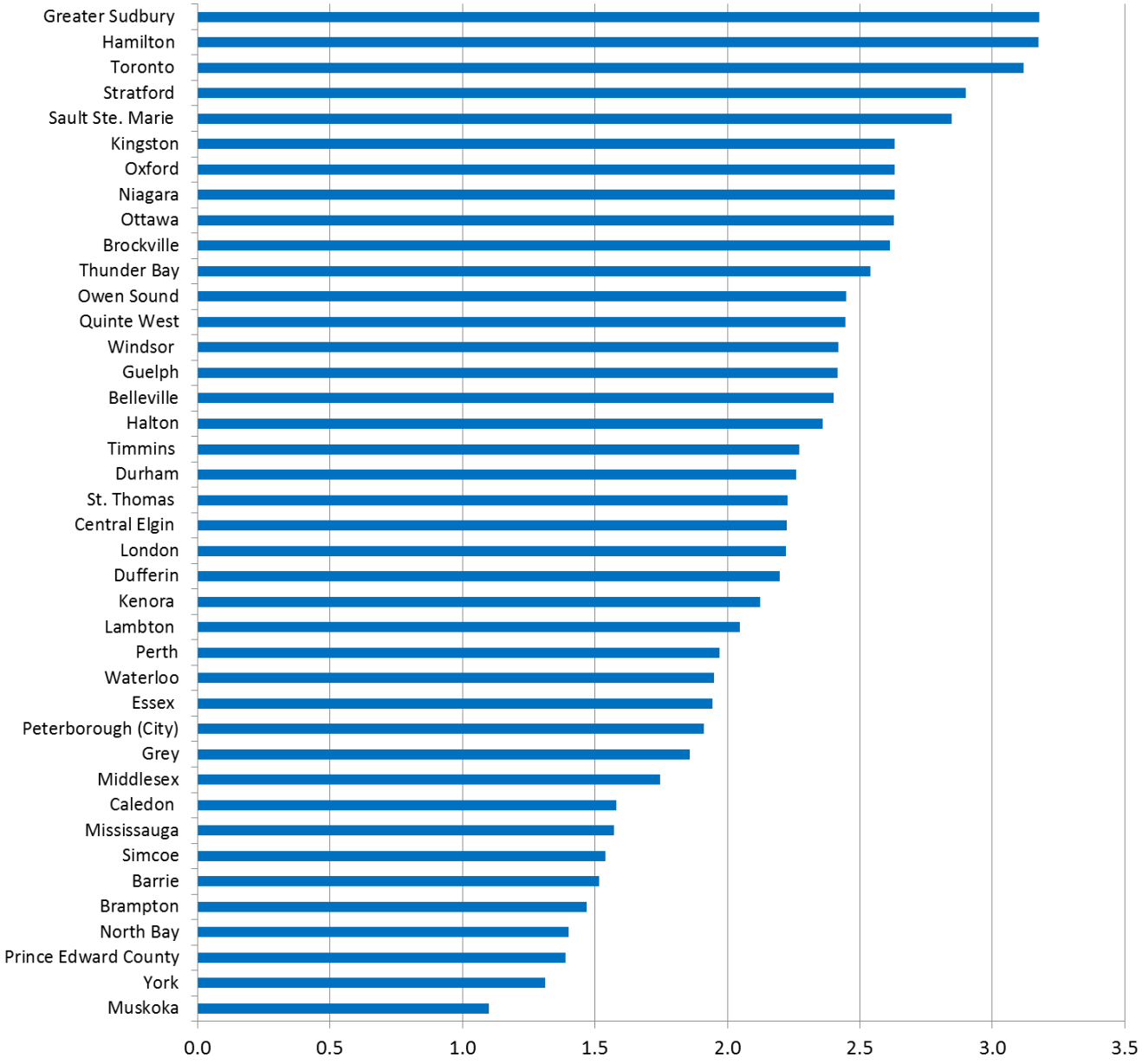


- With the exception of Greater Sudbury, Kenora, Sault Ste. Marie, Toronto and Windsor all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.

- The County of Essex and the District of Muskoka are the only municipalities that fall within the Provincial Range of Fairness.

- 4 of the 40 municipal entities reduced their Commercial Tax Ratio in 2014 including Greater Sudbury, Perth, Peterborough (City) and Toronto

Industrial (residual) Tax Ratios



- With the exception of Greater Sudbury, Hamilton, Sault Ste. Marie, Stratford and Toronto, all municipalities have a residual Industrial Tax Ratio at or below the Provincial Threshold of 2.63.
- The District of Muskoka is the only municipality that falls within the Provincial Range of Fairness.
- 11 of the 40 municipal entities decreased their Industrial Tax Ratio in 2014 including, Greater Sudbury, Guelph, Hamilton, London, Perth, Peterborough (City), Stratford, Thunder Bay, Timmins, Toronto, and Windsor.

Summary of Optional Classes

Municipality	New Multi-Residential	Office Building	Shopping Centre	Parking Lot Land	Industrial (Large)
Barrie					
Belleville	▲				
Brockville	▲				
Central Elgin					▲
Cornwall					
Dufferin					
Durham					
Essex		▲		▲	▲
Greater Sudbury	▲				▲
Grey					
Guelph	▲				
Halton	▲				
Hamilton	▲				▲
Kenora		▲	▲	▲	▲
Kingston	▲				
Lambton	▲	▲	▲	▲	▲
London					
Middlesex					
Mississauga					
Muskoka					
Niagara	▲				
North Bay					
Ottawa	▲	▲	▲	▲	▲
Owen Sound					▲
Oxford					
Peel (Brampton and Caledon)					
Perth					
Peterborough (City)	▲				
Prince Edward					
Quinte West					▲
Sault Ste. Marie		▲	▲	▲	▲
Simcoe					
St. Thomas					▲
Stratford					
Thunder Bay					▲
Timmins	▲				▲
Toronto	▲				
Waterloo	▲				
Windsor		▲	▲	▲	
York					

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.5102	1.0000
Brockville	1.7700	1.0000
Greater Sudbury	2.2294	1.0000
Guelph	2.0819	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.2917	1.0000
Lambton	2.4000	2.4000
Niagara	2.0440	1.0000
Ottawa	1.5316	1.0000
Peterborough (City)	1.9472	1.0000
Timmins	1.7866	1.0000
Toronto	3.1185	1.0000
Waterloo	1.9500	1.0000

Large Industrial Class

Municipality	Industrial (Residual)	Industrial (Large)
Central Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.1780	3.6021
Hamilton	3.1752	3.7233
Kenora	2.1232	2.7617
Lambton	2.0476	3.0035
Ottawa	2.6288	2.2575
Owen Sound	2.4496	3.8526
Quinte West	2.4460	2.6147
Sault Ste. Marie	2.8453	3.6021
St. Thomas	2.2281	2.6774
Thunder Bay	2.5400	3.2306
Timmins	2.2708	2.8265

Optional Commercial Classes

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Essex	1.0820	1.1640		0.5620
Kenora	1.9835	2.3969	2.8181	1.6410
Lambton	1.6271	1.5358	2.0835	1.0912
Ottawa	1.9344	2.3370	1.6090	1.2675
Sault Ste. Marie	2.0936	3.0578	2.2225	1.5478
Windsor	2.0037	2.0207	2.0207	1.0838

Summary - Tax Policies

Provincial Threshold Analysis

- 1 municipal entity in the survey has a ratio in the Multi-Residential Class that exceeds the Provincial Threshold of 2.74
- 4 of the 40 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 5 of the 40 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

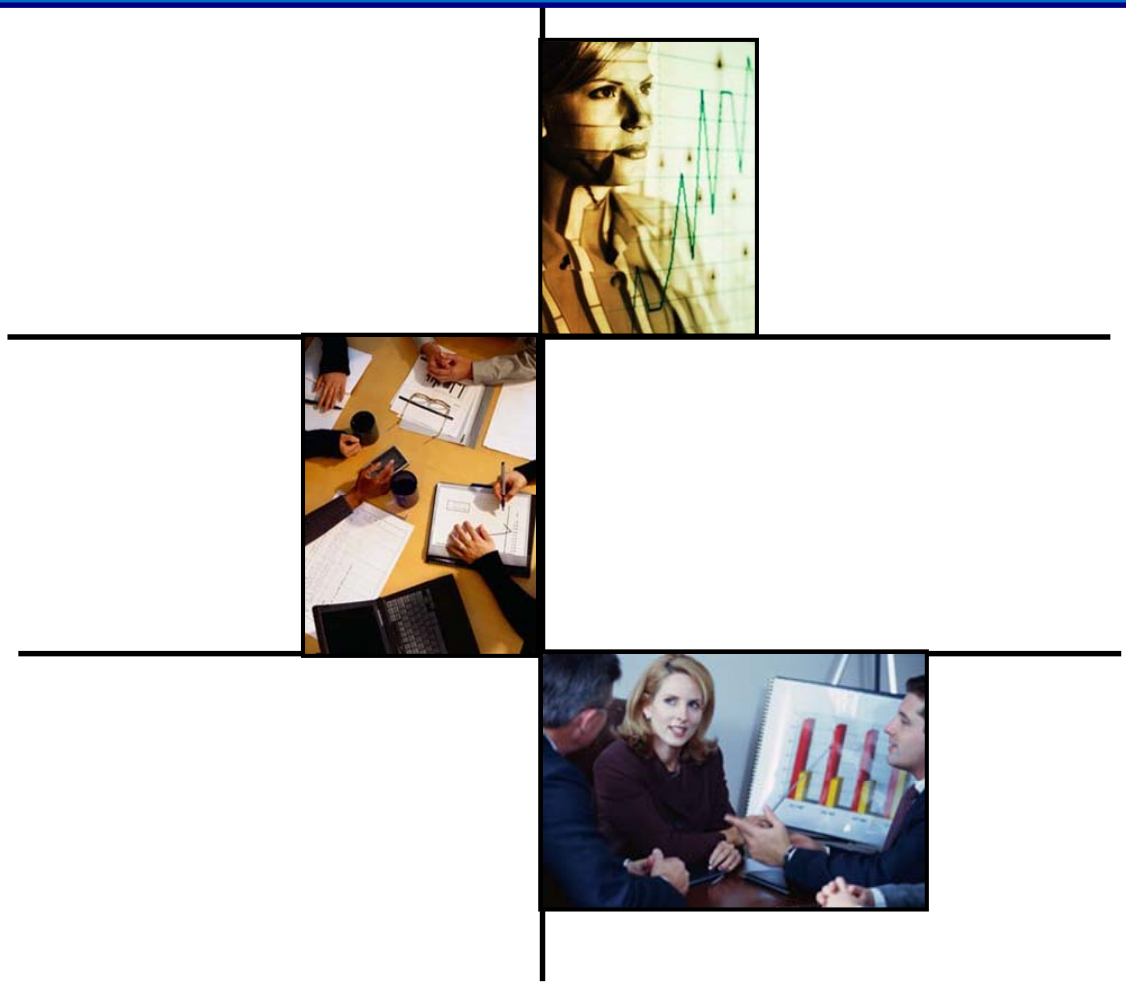
Range of Fairness

- 4 municipal entities have established ratios within the Provincial Range of Fairness for one or more of the Multi-Residential, Commercial and Industrial classes including:
    - City of Barrie (Multi-Residential)
    - County of Essex (Commercial)
    - District of Muskoka (Multi-Residential, Commercial, Industrial)
    - Region of York (Multi-Residential)

Optional Classes

- 21 of the 40 upper tier/single tier municipalities established optional classes, resulting in different tax ratios and relative tax burdens from the residual commercial and industrial classes. This will impact the relative tax position of properties within these classes, compared to the relative tax position of properties in the residual class. The impact may be an increased/decreased burden, depending on the value of the tax ratio. As such, the relative tax burden across the entire Commercial and Industrial classes, particularly for these municipalities may vary.
    - Approximately 35% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
    - Approximately 33% of the municipal entities have a Large Industrial class.
    - Approximately 13% of the municipal entities have Optional Commercial classes.

Comparison of Relative Taxes



Comparison of Relative Taxes

The purpose of this section of the report is to undertake "like" property comparisons across each municipality and across various property types. In total, 12 property types were defined based on those property types that were of most interest to the participating municipalities and that represented all potential optional classes. The Residential, Multi-Residential, Commercial, and Industrial classes are represented in the study.

In order to calculate the relative tax burden of "like" properties, every effort was made to select a sample of properties within each municipality for each property to hold constant those factors deemed to be most critical in determining a property's assessed value using property descriptions as outlined on the next page. However, given the number of factors used to calculate the assessed value for each property, and the inability to quantify each of these factors, the results should be used to provide the reader with **overall trends** rather than exact differences in relative tax burdens between municipalities. By selecting multiple property types within each taxing class (Residential, Multi-Residential, Commercial, and Industrial), and by selecting multiple properties from within each municipality and property subtype, where available, the likelihood of anomalies in the database has been reduced. However, it is recommended that focus should be on the trends rather than the absolutes.

There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited to the following:

- The values of like properties vary significantly across municipalities
- The tax burden are the different property classes within a municipality varies based on the tax ratios
- The use of optional property classes
- Non-uniform education tax rates in the non-residential classes
- The level of service provided and the associated costs of providing these services
- Access to other sources of revenues such as dividends from hydro utilities, gaming and casino revenues, user fees, etc.

Notes

Urban rates were used in each municipality where there is area rating. The City of Toronto, due to the size and current value assessment differentials across the City, has been divided into four areas; North, South, East and West. For some property types, municipalities are not represented due to the lack of comparable properties available or a decision by the municipality not to include a particular category in the analysis.

Description of Comparable Properties Used in the Analysis

- ***Residential - Single Family Detached Home*** - A detached three-bedroom single storey home with 1.5 bathrooms and a one car garage. Total area of the house is approximately 1,200 sq. ft. and the property is situated on a lot that is approximately 5,500 sq. ft. In smaller more rural municipalities it was sometimes necessary to use larger lot sizes. Comparison of taxes on a per household basis.
- ***Residential—2 Storey*** - A two storey, three bedroom home with 2.5 bathrooms, two car garage. Total area of the house is approximately 2,000 sq. ft. on a lot approximately 4,000—5,000 sq. ft. Comparison of taxes on a per household basis.
- ***Residential – Senior Executive*** - A two-storey, four or five bedroom home with three bathrooms, main floor family room plus atrium or library. A full unfinished basement and an attached two car garage. The house is approximately 3,000 sq. ft., with an approximate lot size of 6,700 sq. ft. Comparison of taxes on a per household basis.
- ***Multi-Residential - Walk-up Apartment*** - Multi-residential, more than six self-contained units but does not include row housing. Typically this type of property is older construction, two to four storeys high. Comparison of taxes on a per unit basis.
- ***Multi-Residential - Mid/High-Rise Apartment*** - Multi-residential, more than six self-contained units and four + storeys but does not include row housing. Comparison of taxes on a per unit basis.
- ***Commercial - Neighbourhood Shopping Centre*** - A neighbourhood shopping centre is typically the smallest type of center comprised of retail tenants that cater to everyday needs such as drugstores, convenience stores and hardware stores. Size varies from 4,000 to 100,000 square feet. Comparison of taxes on a per square foot of floor area.
- ***Commercial - Office Building Class*** - Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leasable area basis.
- ***Commercial - Hotel*** - Typically over 100 rooms. Comparison of taxes on a per suite basis.
- ***Commercial - Motel*** - Typically newer construction, franchised. Comparison of taxes on a per suite basis.
- ***Industrial - Vacant Land*** - Selection of properties were based on serviced land under 5 acres. Comparison of taxes on a per acre basis.
- ***Industrial - Large Industrial*** - Greater than 125,000 sq. ft. Comparison of taxes on a per square foot of floor area basis.
- ***Industrial - Standard Industrial*** - Under 125,000 sq. ft. in size typically characterized by newer construction and flexible design. Comparison of taxes on a per square foot of floor area basis.

2014 Total Property Tax Rates (Municipal and Education)

2014 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.3108%	2.2707%	2.7596%	2.7596%	2.7596%	4.0634%	4.0634%
Aurora	0.9679%	0.9679%	1.9102%	1.9102%	1.9102%	2.2239%	2.2239%
Barrie	1.3123%	1.3123%	2.7689%	2.7689%	2.7689%	2.9897%	2.9897%
Belleville	1.5803%	3.6603%	4.1032%	4.1032%	4.1032%	4.8655%	4.8655%
Bracebridge	1.2531%	1.2531%	1.8038%	1.8038%	1.8038%	1.9477%	1.9477%
Brampton	1.1263%	1.7773%	2.3047%	2.3047%	2.3047%	2.7184%	2.7184%
Brant	1.0875%	1.7862%	3.1537%	3.1537%	3.1537%	3.8340%	3.8340%
Brock	1.4660%	2.5604%	2.9847%	2.9847%	2.9847%	4.4142%	4.4142%
Brockville	1.5088%	2.5142%	4.0040%	4.0040%	4.0040%	4.9722%	4.9722%
Burlington	0.9106%	1.8036%	1.9539%	1.9539%	1.9539%	3.1905%	3.1905%
Caledon	0.9117%	1.3967%	2.0372%	2.0372%	2.0372%	2.4813%	2.4813%
Cambridge	1.2485%	2.2418%	3.4988%	3.4988%	3.4988%	3.5988%	3.5988%
Central Elgin	1.5829%	3.4399%	3.4797%	3.4797%	3.4797%	4.6303%	5.4675%
Central Huron	1.3368%	1.4502%	2.2926%	2.2926%	2.2926%	2.4672%	2.4672%
Clarington	1.3603%	2.3631%	2.8315%	2.8315%	2.8315%	4.1753%	4.1753%
Collingwood	1.2632%	1.8340%	2.5474%	2.5474%	2.5474%	3.1910%	3.1910%
Cornwall	1.6660%	3.6399%	4.2993%	4.2993%	4.2993%	5.4077%	5.4077%
East Gwillimbury	0.9622%	0.9622%	1.9038%	1.9038%	1.9038%	2.2163%	2.2163%
Elliot Lake	2.1452%	4.2369%	4.4809%	4.4809%	4.4809%	4.4809%	4.4809%
Fort Erie	1.4607%	2.7737%	3.4317%	3.4317%	3.4317%	4.8677%	4.8677%
Georgina	1.1954%	1.1954%	2.1643%	2.1643%	2.1643%	2.5224%	2.5224%
Gravenhurst	1.1962%	1.1962%	1.7412%	1.7412%	1.7412%	1.8851%	1.8851%
Greater Sudbury	1.4705%	3.0288%	3.9556%	3.9556%	3.9556%	5.1962%	5.7268%
Greenstone	2.7326%	5.9011%	4.5840%	4.5840%	4.5840%	6.4308%	6.4308%
Grey Highlands	1.0564%	1.4330%	2.5754%	2.5754%	2.5754%	3.1458%	3.1458%
Grimsby	1.2787%	2.4016%	3.1117%	3.1117%	3.1117%	4.3890%	4.3890%
Guelph	1.2464%	2.3753%	3.3221%	3.3221%	3.3221%	4.0823%	4.0823%
Halton Hills	0.9117%	1.8061%	1.9555%	1.9555%	1.9555%	3.1931%	3.1931%
Hamilton	1.3872%	3.4477%	3.6456%	3.6456%	3.6456%	5.0990%	5.7481%
Hanover	1.3381%	1.8389%	2.9435%	2.9435%	2.9435%	3.6692%	3.6692%
Huntsville	1.1550%	1.1550%	1.6959%	1.6959%	1.6959%	1.8397%	1.8397%
Ingersoll	1.5575%	3.9142%	4.0359%	4.0359%	4.0359%	5.1222%	5.1222%
Innisfil	1.1186%	1.6117%	2.3665%	2.3665%	2.3665%	2.9687%	2.9687%
Kenora	1.5565%	2.4214%	3.8750%	4.4283%	4.9920%	4.0938%	4.9580%
King	0.9420%	0.9420%	1.8813%	1.8813%	1.8813%	2.1899%	2.1899%
Kingston	1.4260%	2.9729%	3.8532%	3.8532%	3.8532%	4.7389%	4.7389%

2014 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingsville	1.2533%	2.2568%	2.5054%	2.5054%	2.5054%	3.6003%	3.6003%
Kitchener	1.2031%	2.1532%	3.4102%	3.4102%	3.4102%	3.5102%	3.5102%
Lakeshore	1.1916%	2.1361%	2.4386%	2.4386%	2.4386%	3.4803%	4.2154%
Lambton Shores	1.1726%	2.5299%	3.0376%	2.9490%	3.4400%	3.5452%	4.4720%
Lincoln	1.2481%	2.3392%	3.0580%	3.0580%	3.0580%	4.3086%	4.3086%
London	1.3678%	2.5093%	3.7663%	3.7663%	3.7663%	4.1458%	4.1458%
Markham	0.8315%	0.8315%	1.7578%	1.7578%	1.7578%	2.0449%	2.0449%
Meaford	1.3816%	1.9016%	3.0004%	3.0004%	3.0004%	3.7501%	3.7501%
Middlesex Centre	1.1202%	1.8261%	2.4738%	2.4738%	2.4738%	3.1605%	3.1605%
Milton	0.7776%	1.5026%	1.7601%	1.7601%	1.7601%	2.8765%	2.8765%
Mississauga	0.9084%	1.4577%	2.1015%	2.1015%	2.1015%	2.4691%	2.4691%
Newmarket	1.0149%	1.0149%	1.9627%	1.9627%	1.9627%	2.2855%	2.2855%
Niagara Falls	1.3720%	2.5924%	3.2758%	3.2758%	3.2758%	4.6344%	4.6344%
Niagara-on-the-Lake	1.0384%	1.9105%	2.6891%	2.6891%	2.6891%	3.7570%	3.7570%
North Bay	1.5269%	3.1227%	3.7118%	3.7118%	3.7118%	3.0734%	3.0734%
North Dumfries	0.9496%	1.6588%	2.9158%	2.9158%	2.9158%	3.0158%	3.0158%
North Perth	1.1752%	2.2938%	2.4323%	2.4323%	2.4323%	3.4745%	3.4745%
Oakville	0.8745%	1.7218%	1.9012%	1.9012%	1.9012%	3.1052%	3.1052%
Orangeville	1.4068%	3.4294%	2.5151%	2.5151%	2.5151%	4.2064%	4.2064%
Orillia *	1.3458%	2.0589%	3.2219%	3.2219%	3.2219%	3.7502%	3.7502%
Oshawa	1.5907%	2.7931%	3.1655%	3.1655%	3.1655%	4.6959%	4.6959%
Ottawa	1.1269%	1.6181%	3.0413%	3.6026%	2.5241%	3.9888%	3.6457%
Owen Sound	1.5822%	3.3480%	4.0832%	4.0832%	4.0832%	4.8499%	6.5500%
Pelham	1.3095%	2.4647%	3.1659%	3.1659%	3.1659%	4.4701%	4.4701%
Penetanguishene	1.4089%	2.0583%	2.7299%	2.7299%	2.7299%	3.4153%	3.4153%
Peterborough	1.4162%	2.5654%	3.4113%	3.4113%	3.4113%	3.8792%	3.8792%
Pickering	1.3018%	2.2540%	2.7467%	2.7467%	2.7467%	4.0432%	4.0432%
Port Colborne	1.6446%	3.1496%	3.7552%	3.7552%	3.7552%	5.3513%	5.3513%
Port Hope	1.5932%	3.2837%	3.5664%	3.5664%	3.5664%	5.2162%	5.2162%
Prince Edward County	1.0869%	1.4759%	1.7234%	1.7234%	1.7234%	2.7881%	2.7881%
Quinte West	1.2998%	2.5392%	3.1175%	3.1175%	3.1175%	4.2427%	4.4278%
Richmond Hill	0.8540%	0.8540%	1.7829%	1.7829%	1.7829%	2.0744%	2.0744%
Sarnia	1.4931%	3.2991%	3.5590%	3.4412%	4.1077%	4.2015%	5.4347%
Saugeen Shores	1.0489%	1.0489%	2.1834%	2.1834%	2.1834%	3.0384%	3.0384%

Note: * tax rate for Orillia is the Low Band

2014 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sault Ste. Marie	1.6794%	2.0940%	4.3110%	5.7346%	4.5013%	5.4208%	8.6808%
Scugog	1.2648%	2.1849%	2.6930%	2.6930%	2.6930%	3.9595%	3.9595%
South Frontenac	0.8971%	0.8971%	2.1541%	2.1541%	2.1541%	2.2541%	2.2541%
Springwater	0.8507%	1.1996%	2.0310%	2.0310%	2.0310%	2.5566%	2.5566%
St. Catharines	1.4843%	2.7436%	3.6431%	3.6431%	3.6431%	4.9297%	4.9297%
St. Thomas	1.5046%	3.4552%	3.9948%	3.9948%	3.9948%	4.4600%	5.0448%
Stratford	1.4075%	2.7973%	3.8399%	3.8399%	3.8399%	5.0248%	5.0248%
Strathroy-Caradoc	1.2891%	2.1251%	2.6672%	2.6672%	2.6672%	3.4553%	3.4553%
The Blue Mountains	0.9555%	1.2875%	2.4434%	2.4434%	2.4434%	2.9582%	2.9582%
Thorold	1.4949%	2.8437%	3.4920%	3.4920%	3.4920%	4.9578%	4.9578%
Thunder Bay	1.8246%	4.5580%	4.4308%	4.4308%	4.4308%	5.3121%	5.4863%
Tillsonburg	1.3806%	3.4297%	3.6996%	3.6996%	3.6996%	4.6572%	4.6572%
Timmins	1.9579%	3.3382%	4.4709%	4.4709%	4.4709%	5.2050%	6.1802%
Toronto **	0.7230%	1.8010%	2.6660%	2.6660%	2.6660%	2.9406%	2.9406%
Vaughan	0.8621%	0.8621%	1.7920%	1.7920%	1.7920%	2.0851%	2.0851%
Wainfleet	1.4623%	2.7770%	3.4346%	3.4346%	3.4346%	4.8720%	4.8720%
Waterloo	1.1792%	2.1066%	3.3636%	3.3636%	3.3636%	3.4636%	3.4636%
Welland	1.5995%	3.0574%	3.6758%	3.6758%	3.6758%	5.2327%	5.2327%
Wellesley	1.0491%	1.8530%	3.1100%	3.1100%	3.1100%	3.2100%	3.2100%
West Lincoln	1.2121%	2.2655%	2.9945%	2.9945%	2.9945%	4.2138%	4.2138%
Whitby	1.3262%	2.2994%	2.7819%	2.7819%	2.7819%	4.0981%	4.0981%
Whitchurch-Stouffville	0.8977%	0.8977%	1.8318%	1.8318%	1.8318%	2.1318%	2.1318%
Wilmot	0.9954%	1.7481%	3.0051%	3.0051%	3.0051%	3.1051%	3.1051%
Windsor	1.8464%	4.3778%	4.7529%	4.7808%	4.7808%	5.5371%	5.5371%
Woolwich	0.9950%	1.7474%	3.0044%	3.0044%	3.0044%	3.1044%	3.1044%
Average	**1.2851%**	**2.2593%**	**2.9738%**	**2.9986%**	**2.9924%**	**3.7568%**	**3.8864%**
Median	**1.2787%**	**2.1849%**	**3.0004%**	**2.9945%**	**2.9945%**	**3.7502%**	**3.7570%**
Minimum	**0.7230%**	**0.8315%**	**1.6959%**	**1.6959%**	**1.6959%**	**1.8397%**	**1.8397%**
Maximum	**2.7326%**	**5.9011%**	**4.7529%**	**5.7346%**	**4.9920%**	**6.4308%**	**8.6808%**

**The rate for Toronto is the Band one rate for Residual Commercial which is less than $1 million.

2014 Education Tax Rates

2014 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Aurora	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Barrie	0.2030%	0.2030%	1.1792%	1.1792%	1.1792%	1.3076%	1.3076%
Belleville	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Bracebridge	0.2030%	0.2030%	0.6487%	0.6487%	0.6487%	0.7926%	0.7926%
Brampton	0.2030%	0.2030%	1.1071%	1.1071%	1.1071%	1.3611%	1.3611%
Brant	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Brock	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Brockville	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Burlington	0.2030%	0.2030%	0.9232%	0.9232%	0.9232%	1.5206%	1.5206%
Caledon	0.2030%	0.2030%	1.1071%	1.1071%	1.1071%	1.3611%	1.3611%
Cambridge	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Central Elgin	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Central Huron	0.2030%	0.2030%	1.0454%	1.0454%	1.0454%	1.2200%	1.2200%
Clarington	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Collingwood	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Cornwall	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
East Gwillimbury	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Elliot Lake	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
Fort Erie	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Georgina	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Gravenhurst	0.2030%	0.2030%	0.6487%	0.6487%	0.6487%	0.7926%	0.7926%
Greater Sudbury	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
Greenstone	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
Grey Highlands	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Grimsby	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Guelph	0.2030%	0.2030%	1.4022%	1.4022%	1.4022%	1.5600%	1.5600%
Halton Hills	0.2030%	0.2030%	0.9232%	0.9232%	0.9232%	1.5206%	1.5206%
Hamilton	0.2030%	0.2030%	1.3008%	1.3008%	1.3008%	1.3389%	1.3389%
Hanover	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Huntsville	0.2030%	0.2030%	0.6487%	0.6487%	0.6487%	0.7926%	0.7926%
Ingersoll	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Innisfil	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Kenora	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
King	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Kingston	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%

2014 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingsville	0.2030%	0.2030%	1.3689%	1.3689%	1.3689%	1.5600%	1.5600%
Kitchener	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Lakeshore	0.2030%	0.2030%	1.3689%	1.3689%	1.3689%	1.5600%	1.5600%
Lambton Shores	0.2030%	0.2030%	1.4600%	1.4600%	1.4199%	1.5600%	1.5600%
Lincoln	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
London	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Markham	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Meaford	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Middlesex Centre	0.2030%	0.2030%	1.4238%	1.4238%	1.4238%	1.5600%	1.5600%
Milton	0.2030%	0.2030%	0.9232%	0.9232%	0.9232%	1.5206%	1.5206%
Mississauga	0.2030%	0.2030%	1.1071%	1.1071%	1.1071%	1.3611%	1.3611%
Newmarket	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Niagara Falls	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Niagara-on-the-Lake	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
North Bay	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
North Dumfries	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
North Perth	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Oakville	0.2030%	0.2030%	0.9232%	0.9232%	0.9232%	1.5206%	1.5206%
Orangeville	0.2030%	0.2030%	1.0465%	1.0465%	1.0465%	1.5600%	1.5600%
Orillia	0.2030%	0.2030%	1.3568%	1.3568%	1.3568%	1.5600%	1.5600%
Oshawa	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Ottawa	0.2030%	0.2030%	1.2677%	1.4600%	1.0489%	1.5600%	1.5600%
Owen Sound	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Pelham	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Penetanguishene	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Peterborough	0.2030%	0.2030%	1.4457%	1.4457%	1.4457%	1.5600%	1.5600%
Pickering	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Port Colborne	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Port Hope	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Prince Edward County	0.2030%	0.2030%	0.7401%	0.7401%	0.7401%	1.5600%	1.5600%
Quinte West	0.2030%	0.2030%	1.4301%	1.4301%	1.4301%	1.5600%	1.5600%
Richmond Hill	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Sarnia	0.2030%	0.2030%	1.4609%	1.4600%	1.4198%	1.5600%	1.5600%
Saugeen Shores	0.2030%	0.2030%	1.1403%	1.1403%	1.1403%	1.5600%	1.5600%

2014 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sault Ste. Marie	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
Scugog	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
South Frontenac	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Springwater	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
St. Catharines	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
St. Thomas	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Stratford	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Strathroy-Caradoc	0.2030%	0.2030%	1.4238%	1.4238%	1.4238%	1.5600%	1.5600%
The Blue Mountains	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Thorold	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Thunder Bay	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.0390%
Tillsonburg	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Timmins	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.2200%	1.2200%
Toronto	0.2030%	0.2030%	1.2921%	1.2921%	1.2921%	1.3400%	1.3400%
Vaughan	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Wainfleet	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Waterloo	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Welland	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Wellesley	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
West Lincoln	0.2030%	0.2030%	1.2200%	1.2200%	1.2200%	1.5600%	1.5600%
Whitby	0.2030%	0.2030%	1.1533%	1.1533%	1.1533%	1.5600%	1.5600%
Whitchurch-Stouffville	0.2030%	0.2030%	1.0556%	1.0556%	1.0556%	1.2200%	1.2200%
Wilmot	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Windsor	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Woolwich	0.2030%	0.2030%	1.4600%	1.4600%	1.4600%	1.5600%	1.5600%
Average	**0.2030%**	**0.2030%**	**1.2411%**	**1.2431%**	**1.2380%**	**1.4561%**	**1.4542%**
Median	**0.2030%**	**0.2030%**	**1.2200%**	**1.2200%**	**1.2200%**	**1.5600%**	**1.5600%**
Minimum	**0.2030%**	**0.2030%**	**0.6487%**	**0.6487%**	**0.6487%**	**0.7926%**	**0.7926%**
Maximum	**0.2030%**	**0.2030%**	**1.4609%**	**1.4600%**	**1.4600%**	**1.5600%**	**1.5600%**

2014 Upper and Lower Tier Tax Rates

2014 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.1078%	2.0677%	1.6063%	1.6063%	1.6063%	2.5034%	2.5034%
Aurora	0.7649%	0.7649%	0.8545%	0.8545%	0.8545%	1.0039%	1.0039%
Barrie	1.1093%	1.1093%	1.5898%	1.5898%	1.5898%	1.6821%	1.6821%
Belleville	1.3773%	3.4573%	2.6432%	2.6432%	2.6432%	3.3055%	3.3055%
Bracebridge	1.0501%	1.0501%	1.1551%	1.1551%	1.1551%	1.1551%	1.1551%
Brampton	0.9233%	1.5743%	1.1977%	1.1977%	1.1977%	1.3573%	1.3573%
Brant	0.8845%	1.5832%	1.6937%	1.6937%	1.6937%	2.2740%	2.2740%
Brock	1.2630%	2.3574%	1.8314%	1.8314%	1.8314%	2.8542%	2.8542%
Brockville	1.3058%	2.3112%	2.5440%	2.5440%	2.5440%	3.4122%	3.4122%
Burlington	0.7076%	1.6006%	1.0307%	1.0307%	1.0307%	1.6699%	1.6699%
Caledon	0.7087%	1.1937%	0.9301%	0.9301%	0.9301%	1.1201%	1.1201%
Cambridge	1.0455%	2.0388%	2.0388%	2.0388%	2.0388%	2.0388%	2.0388%
Central Elgin	1.3799%	3.2369%	2.2597%	2.2597%	2.2597%	3.0703%	3.9075%
Central Huron	1.1338%	1.2472%	1.2472%	1.2472%	1.2472%	1.2472%	1.2472%
Clarington	1.1573%	2.1601%	1.6781%	1.6781%	1.6781%	2.6153%	2.6153%
Collingwood	1.0602%	1.6310%	1.3274%	1.3274%	1.3274%	1.6310%	1.6310%
Cornwall	1.4630%	3.4369%	2.8393%	2.8393%	2.8393%	3.8477%	3.8477%
East Gwillimbury	0.7592%	0.7592%	0.8481%	0.8481%	0.8481%	0.9963%	0.9963%
Elliot Lake	1.9422%	4.0339%	3.2609%	3.2609%	3.2609%	3.2609%	3.2609%
Fort Erie	1.2577%	2.5707%	2.2117%	2.2117%	2.2117%	3.3077%	3.3077%
Georgina	0.9924%	0.9924%	1.1087%	1.1087%	1.1087%	1.3024%	1.3024%
Gravenhurst	0.9932%	0.9932%	1.0926%	1.0926%	1.0926%	1.0926%	1.0926%
Greater Sudbury	1.2675%	2.8258%	2.7356%	2.7356%	2.7356%	3.9762%	4.5068%
Greenstone	2.5296%	5.6981%	3.3640%	3.3640%	3.3640%	5.2108%	5.2108%
Grey Highlands	0.8534%	1.2300%	1.1154%	1.1154%	1.1154%	1.5858%	1.5858%
Grimsby	1.0757%	2.1986%	1.8917%	1.8917%	1.8917%	2.8290%	2.8290%
Guelph	1.0434%	2.1723%	1.9199%	1.9199%	1.9199%	2.5223%	2.5223%
Halton Hills	0.7087%	1.6031%	1.0323%	1.0323%	1.0323%	1.6725%	1.6725%
Hamilton	1.1842%	3.2447%	2.3447%	2.3447%	2.3447%	3.7601%	4.4092%
Hanover	1.1351%	1.6359%	1.4835%	1.4835%	1.4835%	2.1092%	2.1092%
Huntsville	0.9520%	0.9520%	1.0472%	1.0472%	1.0472%	1.0472%	1.0472%
Ingersoll	1.3545%	3.7112%	2.5759%	2.5759%	2.5759%	3.5622%	3.5622%
Innisfil	0.9156%	1.4087%	1.1465%	1.1465%	1.1465%	1.4087%	1.4087%
Kenora	1.3535%	2.2184%	2.6550%	3.2083%	3.7720%	2.8738%	3.7380%
King	0.7390%	0.7390%	0.8256%	0.8256%	0.8256%	0.9699%	0.9699%
Kingston	1.2230%	2.7699%	2.3932%	2.3932%	2.3932%	3.1789%	3.1789%

2014 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kingsville	1.0503%	2.0538%	1.1365%	1.1365%	1.1365%	2.0403%	2.0403%
Kitchener	1.0001%	1.9502%	1.9502%	1.9502%	1.9502%	1.9502%	1.9502%
Lakeshore	0.9886%	1.9331%	1.0697%	1.0697%	1.0697%	1.9203%	2.6554%
Lambton Shores	0.9696%	2.3269%	1.5776%	1.4890%	2.0201%	1.9852%	2.9120%
Lincoln	1.0451%	2.1362%	1.8380%	1.8380%	1.8380%	2.7486%	2.7486%
London	1.1648%	2.3063%	2.3063%	2.3063%	2.3063%	2.5858%	2.5858%
Markham	0.6285%	0.6285%	0.7022%	0.7022%	0.7022%	0.8249%	0.8249%
Meaford	1.1786%	1.6986%	1.5404%	1.5404%	1.5404%	2.1901%	2.1901%
Middlesex Centre	0.9172%	1.6231%	1.0500%	1.0500%	1.0500%	1.6005%	1.6005%
Milton	0.5746%	1.2996%	0.8368%	0.8368%	0.8368%	1.3559%	1.3559%
Mississauga	0.7054%	1.2547%	0.9944%	0.9944%	0.9944%	1.1080%	1.1080%
Newmarket	0.8119%	0.8119%	0.9071%	0.9071%	0.9071%	1.0655%	1.0655%
Niagara Falls	1.1690%	2.3894%	2.0558%	2.0558%	2.0558%	3.0744%	3.0744%
Niagara-on-the-Lake	0.8354%	1.7075%	1.4691%	1.4691%	1.4691%	2.1970%	2.1970%
North Bay	1.3239%	2.9197%	2.4918%	2.4918%	2.4918%	1.8534%	1.8534%
North Dumfries	0.7466%	1.4558%	1.4558%	1.4558%	1.4558%	1.4558%	1.4558%
North Perth	0.9722%	2.0908%	1.2123%	1.2123%	1.2123%	1.9145%	1.9145%
Oakville	0.6715%	1.5188%	0.9780%	0.9780%	0.9780%	1.5846%	1.5846%
Orangeville	1.2038%	3.2264%	1.4686%	1.4686%	1.4686%	2.6464%	2.6464%
Orillia	1.1428%	1.8559%	1.8651%	1.8651%	1.8651%	2.1902%	2.1902%
Oshawa	1.3877%	2.5901%	2.0121%	2.0121%	2.0121%	3.1359%	3.1359%
Ottawa	0.9239%	1.4151%	1.7735%	2.1426%	1.4752%	2.4288%	2.0857%
Owen Sound	1.3792%	3.1450%	2.6232%	2.6232%	2.6232%	3.2899%	4.9900%
Pelham	1.1065%	2.2617%	1.9459%	1.9459%	1.9459%	2.9101%	2.9101%
Penetanguishene	1.2059%	1.8553%	1.5099%	1.5099%	1.5099%	1.8553%	1.8553%
Peterborough	1.2132%	2.3624%	1.9656%	1.9656%	1.9656%	2.3192%	2.3192%
Pickering	1.0988%	2.0510%	1.5933%	1.5933%	1.5933%	2.4832%	2.4832%
Port Colborne	1.4416%	2.9466%	2.5352%	2.5352%	2.5352%	3.7913%	3.7913%
Port Hope	1.3902%	3.0807%	2.1064%	2.1064%	2.1064%	3.6562%	3.6562%
Prince Edward County	0.8839%	1.2729%	0.9833%	0.9833%	0.9833%	1.2281%	1.2281%
Quinte West	1.0968%	2.3362%	1.6874%	1.6874%	1.6874%	2.6827%	2.8678%
Richmond Hill	0.6510%	0.6510%	0.7273%	0.7273%	0.7273%	0.8544%	0.8544%
Sarnia	1.2901%	3.0961%	2.0982%	1.9813%	2.6879%	2.6415%	3.8747%
Saugeen Shores	0.8459%	0.8459%	1.0431%	1.0431%	1.0431%	1.4784%	1.4784%

2014 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sault Ste. Marie	1.4764%	1.8910%	3.0910%	4.5146%	3.2813%	4.2008%	7.4608%
Scugog	1.0618%	1.9819%	1.5396%	1.5396%	1.5396%	2.3995%	2.3995%
South Frontenac	0.6941%	0.6941%	0.6941%	0.6941%	0.6941%	0.6941%	0.6941%
Springwater	0.6477%	0.9966%	0.8110%	0.8110%	0.8110%	0.9966%	0.9966%
St. Catharines	1.2813%	2.5406%	2.4231%	2.4231%	2.4231%	3.3697%	3.3697%
St. Thomas	1.3016%	3.2522%	2.5348%	2.5348%	2.5348%	2.9000%	3.4848%
Stratford	1.2045%	2.5943%	2.3799%	2.3799%	2.3799%	3.4648%	3.4648%
Strathroy-Caradoc	1.0861%	1.9221%	1.2435%	1.2435%	1.2435%	1.8953%	1.8953%
The Blue Mountains	0.7525%	1.0845%	0.9834%	0.9834%	0.9834%	1.3982%	1.3982%
Thorold	1.2919%	2.6407%	2.2720%	2.2720%	2.2720%	3.3978%	3.3978%
Thunder Bay	1.6216%	4.3550%	3.2108%	3.2108%	3.2108%	4.0921%	4.4473%
Tillsonburg	1.1776%	3.2267%	2.2396%	2.2396%	2.2396%	3.0972%	3.0972%
Timmins	1.7549%	3.1352%	3.2509%	3.2509%	3.2509%	3.9850%	4.9602%
Toronto	0.5200%	1.5980%	1.3739%	1.3739%	1.3739%	1.6006%	1.6006%
Vaughan	0.6591%	0.6591%	0.7364%	0.7364%	0.7364%	0.8651%	0.8651%
Wainfleet	1.2593%	2.5740%	2.2146%	2.2146%	2.2146%	3.3120%	3.3120%
Waterloo	0.9762%	1.9036%	1.9036%	1.9036%	1.9036%	1.9036%	1.9036%
Welland	1.3965%	2.8544%	2.4558%	2.4558%	2.4558%	3.6727%	3.6727%
Wellesley	0.8461%	1.6500%	1.6500%	1.6500%	1.6500%	1.6500%	1.6500%
West Lincoln	1.0091%	2.0625%	1.7745%	1.7745%	1.7745%	2.6538%	2.6538%
Whitby	1.1232%	2.0964%	1.6286%	1.6286%	1.6286%	2.5381%	2.5381%
Whitchurch-Stouffville	0.6947%	0.6947%	0.7762%	0.7762%	0.7762%	0.9118%	0.9118%
Wilmot	0.7924%	1.5451%	1.5451%	1.5451%	1.5451%	1.5451%	1.5451%
Windsor	1.6434%	4.1748%	3.2929%	3.3208%	3.3208%	3.9771%	3.9771%
Woolwich	0.7920%	1.5444%	1.5444%	1.5444%	1.5444%	1.5444%	1.5444%
Average	**1.0821%**	**2.0563%**	**1.7326%**	**1.7554%**	**1.7544%**	**2.3007%**	**2.4322%**
Median	**1.0757%**	**1.9819%**	**1.6286%**	**1.6286%**	**1.6286%**	**2.1902%**	**2.1970%**
Minimum	**0.5200%**	**0.6285%**	**0.6941%**	**0.6941%**	**0.6941%**	**0.6941%**	**0.6941%**
Maximum	**2.5296%**	**5.6981%**	**3.3640%**	**4.5146%**	**3.7720%**	**5.2108%**	**7.4608%**

Residential Comparisons

Residential Comparisons - Detached Bungalow (sorted lowest to highest)

Municipality	2014 Property Taxes	2014 Relative Taxes
Greenstone	$ 1,338	low
Springwater	$ 1,814	low
Kingsville	$ 1,892	low
Lambton Shores	$ 1,989	low
Grey Highlands	$ 2,014	low
Lakeshore	$ 2,087	low
Prince Edward County	$ 2,105	low
Central Huron	$ 2,106	low
South Frontenac	$ 2,192	low
The Blue Mountains	$ 2,283	low
Saugeen Shores	$ 2,325	low
Quinte West	$ 2,452	low
Huntsville	$ 2,453	low
Hanover	$ 2,470	low
Elliot Lake	$ 2,511	low
Kenora	$ 2,520	low
Woolwich	$ 2,531	low
Gravenhurst	$ 2,577	low
North Dumfries	$ 2,598	low
Toronto (East)	$ 2,599	low
Bracebridge	$ 2,630	low
Wilmot	$ 2,661	low
Meaford	$ 2,666	low
Cornwall	$ 2,672	low
Brant	$ 2,694	low
Sault Ste. Marie	$ 2,733	low
Strathroy-Caradoc	$ 2,735	low
Tillsonburg	$ 2,752	low
Sarnia	$ 2,858	low
Fort Erie	$ 2,859	low
Greater Sudbury	$ 2,864	low
St. Thomas	$ 2,866	low
Penetanguishene	$ 2,870	low

Municipality	2014 Property Taxes	2014 Relative Taxes
Milton	$ 2,882	mid
Middlesex Centre	$ 2,898	mid
Innisfil	$ 2,907	mid
East Gwillimbury	$ 2,931	mid
Wellesley	$ 2,935	mid
Orillia	$ 2,945	mid
Port Colborne	$ 2,948	mid
Pelham	$ 3,018	mid
Niagara Falls	$ 3,022	mid
Brock	$ 3,030	mid
Kitchener	$ 3,033	mid
Windsor	$ 3,033	mid
Thorold	$ 3,049	mid
West Lincoln	$ 3,068	mid
Cambridge	$ 3,070	mid
Central Elgin	$ 3,106	mid
Brockville	$ 3,125	mid
Guelph	$ 3,128	mid
Clarington	$ 3,145	mid
London	$ 3,151	mid
Georgina	$ 3,173	mid
Ingersoll	$ 3,173	mid
Barrie	$ 3,192	mid
Halton Hills	$ 3,197	mid
Belleville	$ 3,214	mid
Waterloo	$ 3,214	mid
Peterborough	$ 3,220	mid
Kingston	$ 3,232	mid
Stratford	$ 3,236	mid
Niagara-on-the-Lake	$ 3,242	mid
Wainfleet	$ 3,291	mid
Welland	$ 3,306	mid

Residential Comparisons - Detached Bungalow (sorted lowest to highest)

Municipality	2014 Property Taxes	2014 Relative Taxes
Collingwood	$ 3,316	high
Toronto (West)	$ 3,356	high
Caledon	$ 3,365	high
Lincoln	$ 3,384	high
Thunder Bay	$ 3,393	high
Burlington	$ 3,410	high
Owen Sound	$ 3,453	high
Newmarket	$ 3,459	high
Richmond Hill	$ 3,476	high
Whitchurch Stouffville	$ 3,489	high
Timmins	$ 3,496	high
St. Catharines	$ 3,501	high
Oakville	$ 3,512	high
North Bay	$ 3,512	high
Aurora	$ 3,525	high
Grimsby	$ 3,539	high
Port Hope	$ 3,542	high
Scugog	$ 3,594	high
Brampton	$ 3,657	high
Ottawa	$ 3,728	high
Hamilton	$ 3,747	high
Toronto (North)	$ 3,810	high
Whitby	$ 3,854	high
Orangeville	$ 3,941	high
Mississauga	$ 3,984	high
Oshawa	$ 4,013	high
Ajax	$ 4,014	high
Vaughan	$ 4,360	high
Pickering	$ 4,433	high
King	$ 4,529	high
Toronto (South)	$ 4,795	high
Markham	$ 4,825	high
Average	**$ 3,091**	
Median	**$ 3,106**	
Minimum	**$ 1,338**	
Maximum	**$ 4,825**	

Residential Comparisons - Detached Bungalow—by Population Group

Municipalities with populations less than 15,000

Municipality	2014 Property Taxes	2014 Relative Taxes
Greenstone	$ 1,338	low
Lambton Shores	$ 1,989	low
Grey Highlands	$ 2,014	low
Central Huron	$ 2,106	low
The Blue Mountains	$ 2,283	low
Saugeen Shores	$ 2,325	low
Hanover	$ 2,470	low
Elliot Lake	$ 2,511	low
Gravenhurst	$ 2,577	low
North Dumfries	$ 2,598	low
Meaford	$ 2,666	low
Penetanguishene	$ 2,870	low
Wellesley	$ 2,935	mid
Brock	$ 3,030	mid
West Lincoln	$ 3,068	mid
Central Elgin	$ 3,106	mid
Ingersoll	$ 3,173	mid
Wainfleet	$ 3,291	mid
< 15,000	**$ 2,575**	

Municipalities with populations between 15,000—29,999

Municipality	2014 Property Taxes	2014 Relative Taxes
Springwater	$ 1,814	low
Kingsville	$ 1,892	low
Prince Edward County	$ 2,105	low
South Frontenac	$ 2,192	low
Huntsville	$ 2,453	low
Kenora	$ 2,520	low
Woolwich	$ 2,531	low
Bracebridge	$ 2,630	low
Wilmot	$ 2,661	low
Strathroy-Caradoc	$ 2,735	low
Tillsonburg	$ 2,752	low
Middlesex Centre	$ 2,898	mid
East Gwillimbury	$ 2,931	mid
Port Colborne	$ 2,948	mid
Pelham	$ 3,018	mid
Thorold	$ 3,049	mid
Brockville	$ 3,125	mid
Niagara-on-the-Lake	$ 3,242	mid
Collingwood	$ 3,316	high
Lincoln	$ 3,384	high
Owen Sound	$ 3,453	high
Grimsby	$ 3,539	high
Port Hope	$ 3,542	high
Scugog	$ 3,594	high
Orangeville	$ 3,941	high
King	$ 4,529	high
15,000 - 29,999	**$ 2,954**	

Residential Comparisons - Detached Bungalow —by Population Group (cont'd)

Municipalities with populations between 30,000—99,999

Municipality	2014 Property Taxes	2014 Relative Taxes
Lakeshore	$ 2,087	low
Quinte West	$ 2,452	low
Cornwall	$ 2,672	low
Brant	$ 2,694	low
Sault Ste. Marie	$ 2,733	low
Sarnia	$ 2,858	low
Fort Erie	$ 2,859	low
St. Thomas	$ 2,866	low
Innisfil	$ 2,907	mid
Orillia	$ 2,945	mid
Niagara Falls	$ 3,022	mid
Clarington	$ 3,145	mid
Georgina	$ 3,173	mid
Halton Hills	$ 3,197	mid
Belleville	$ 3,214	mid
Peterborough	$ 3,220	mid
Stratford	$ 3,236	mid
Welland	$ 3,306	mid
Caledon	$ 3,365	high
Newmarket	$ 3,459	high
Whitchurch Stouffville	$ 3,489	high
Timmins	$ 3,496	high
North Bay	$ 3,512	high
Aurora	$ 3,525	high
Pickering	$ 4,433	high
30,000 - 99,999	**$ 3,115**	

Municipalities with populations greater than 100,000

Municipality	2014 Property Taxes	2014 Relative Taxes
Toronto (East)	$ 2,599	low
Greater Sudbury	$ 2,864	low
Milton	$ 2,882	mid
Kitchener	$ 3,033	mid
Windsor	$ 3,033	mid
Cambridge	$ 3,070	mid
Guelph	$ 3,128	mid
London	$ 3,151	mid
Barrie	$ 3,192	mid
Waterloo	$ 3,214	mid
Kingston	$ 3,232	mid
Toronto (West)	$ 3,356	high
Thunder Bay	$ 3,393	high
Burlington	$ 3,410	high
Richmond Hill	$ 3,476	high
St. Catharines	$ 3,501	high
Oakville	$ 3,512	high
Brampton	$ 3,657	high
Ottawa	$ 3,728	high
Hamilton	$ 3,747	high
Toronto (North)	$ 3,810	high
Whitby	$ 3,854	high
Mississauga	$ 3,984	high
Oshawa	$ 4,013	high
Ajax	$ 4,014	high
Vaughan	$ 4,360	high
Toronto (South)	$ 4,795	high
Markham	$ 4,825	high
> 100,000	**$ 3,530**	

Residential Comparisons - Detached Bungalow —by Location

Municipality	2014 Property Taxes	2014 Relative Taxes
Prince Edward County	$ 2,105	low
South Frontenac	$ 2,192	low
Quinte West	$ 2,452	low
Cornwall	$ 2,672	low
Brockville	$ 3,125	mid
Belleville	$ 3,214	mid
Peterborough	$ 3,220	mid
Kingston	$ 3,232	mid
Port Hope	$ 3,542	high
Ottawa	$ 3,728	high
Eastern	**$ 2,948**	

Toronto (East)	$ 2,599	low
Milton	$ 2,882	mid
East Gwillimbury	$ 2,931	mid
Brock	$ 3,030	mid
Clarington	$ 3,145	mid
Georgina	$ 3,173	mid
Halton Hills	$ 3,197	mid
Toronto (West)	$ 3,356	high
Caledon	$ 3,365	high
Burlington	$ 3,410	high
Newmarket	$ 3,459	high
Richmond Hill	$ 3,476	high
Whitchurch Stouffville	$ 3,489	high
Oakville	$ 3,512	high
Aurora	$ 3,525	high
Scugog	$ 3,594	high
Brampton	$ 3,657	high
Toronto (North)	$ 3,810	high
Whitby	$ 3,854	high
Mississauga	$ 3,984	high
Oshawa	$ 4,013	high
Ajax	$ 4,014	high
Vaughan	$ 4,360	high
Pickering	$ 4,433	high
King	$ 4,529	high
Toronto (South)	$ 4,795	high
Markham	$ 4,825	high
GTA	**$ 3,645**	

Municipality	2014 Property Taxes	2014 Relative Taxes
Fort Erie	$ 2,859	low
Port Colborne	$ 2,948	mid
Pelham	$ 3,018	mid
Niagara Falls	$ 3,022	mid
Thorold	$ 3,049	mid
West Lincoln	$ 3,068	mid
Niagara-on-the-Lake	$ 3,242	mid
Wainfleet	$ 3,291	mid
Welland	$ 3,306	mid
Lincoln	$ 3,384	high
St. Catharines	$ 3,501	high
Grimsby	$ 3,539	high
Hamilton	$ 3,747	high
Niagara/Hamilton	**$ 3,229**	

Greenstone	$ 1,338	low
Elliot Lake	$ 2,511	low
Kenora	$ 2,520	low
Sault Ste. Marie	$ 2,733	low
Greater Sudbury	$ 2,864	low
Thunder Bay	$ 3,393	high
Timmins	$ 3,496	high
North Bay	$ 3,512	high
North	**$ 2,796**	

Springwater	$ 1,814	low
Huntsville	$ 2,453	low
Gravenhurst	$ 2,577	low
Bracebridge	$ 2,630	low
Penetanguishene	$ 2,870	low
Innisfil	$ 2,907	mid
Orillia	$ 2,945	mid
Barrie	$ 3,192	mid
Collingwood	$ 3,316	high
Orangeville	$ 3,941	high
Simcoe/Musk./Duff.	**$ 2,865**	

Residential Comparisons - Detached Bungalow —by Location (cont'd)

Municipality	2014 Property Taxes	2014 Relative Taxes
Kingsville	$ 1,892	low
Lambton Shores	$ 1,989	low
Grey Highlands	$ 2,014	low
Lakeshore	$ 2,087	low
Central Huron	$ 2,106	low
The Blue Mountains	$ 2,283	low
Saugeen Shores	$ 2,325	low
Hanover	$ 2,470	low
Woolwich	$ 2,531	low
North Dumfries	$ 2,598	low
Wilmot	$ 2,661	low
Meaford	$ 2,666	low
Brant	$ 2,694	low
Strathroy-Caradoc	$ 2,735	low
Tillsonburg	$ 2,752	low
Sarnia	$ 2,858	low
St. Thomas	$ 2,866	low
Middlesex Centre	$ 2,898	mid
Wellesley	$ 2,935	mid
Kitchener	$ 3,033	mid
Windsor	$ 3,033	mid
Cambridge	$ 3,070	mid
Central Elgin	$ 3,106	mid
Guelph	$ 3,128	mid
London	$ 3,151	mid
Ingersoll	$ 3,173	mid
Waterloo	$ 3,214	mid
Stratford	$ 3,236	mid
Owen Sound	$ 3,453	high
Southwest	$ 2,723	

Residential Comparisons - 2 Storey Home—(sorted lowest to highest)

Municipality	2014 Property Taxes	2014 Relative Taxes
Greenstone	$ 2,541	low
Springwater	$ 2,547	low
Grey Highlands	$ 2,597	low
Lambton Shores	$ 3,003	low
Niagara-on-the-Lake	$ 3,192	low
Toronto (East)	$ 3,233	low
North Dumfries	$ 3,289	low
Kingsville	$ 3,341	low
Milton	$ 3,383	low
Woolwich	$ 3,463	low
Strathroy-Caradoc	$ 3,484	low
Lakeshore	$ 3,489	low
Innisfil	$ 3,530	low
Wilmot	$ 3,549	low
Penetanguishene	$ 3,560	low
Middlesex Centre	$ 3,584	low
Wellesley	$ 3,604	low
Huntsville	$ 3,642	low
East Gwillimbury	$ 3,712	low
Tillsonburg	$ 3,734	low
Central Huron	$ 3,743	low
Georgina	$ 3,744	low
Quinte West	$ 3,811	low
Gravenhurst	$ 3,884	low
Saugeen Shores	$ 3,891	low
Brant	$ 3,898	low
The Blue Mountains	$ 3,944	low
Orillia	$ 3,954	low
Barrie	$ 3,957	low
Halton Hills	$ 3,993	low
Caledon	$ 4,006	low
West Lincoln	$ 4,020	mid
Bracebridge	$ 4,077	mid
Collingwood	$ 4,080	mid
Burlington	$ 4,084	mid
Lincoln	$ 4,126	mid
London	$ 4,134	mid
King	$ 4,135	mid
Cambridge	$ 4,150	mid
Pelham	$ 4,184	mid
Clarington	$ 4,193	mid
St. Thomas	$ 4,231	mid
Hanover	$ 4,233	mid
Peterborough	$ 4,239	mid
Niagara Falls	$ 4,275	mid
Kenora	$ 4,317	mid
Fort Erie	$ 4,319	mid
Ingersoll	$ 4,349	mid
Sarnia	$ 4,361	mid
Scugog	$ 4,369	mid
Ottawa	$ 4,373	mid
Brampton	$ 4,381	mid
Markham	$ 4,383	mid
Newmarket	$ 4,394	mid
Aurora	$ 4,399	mid
Kitchener	$ 4,426	mid
Waterloo	$ 4,439	mid
Richmond Hill	$ 4,476	mid
Cornwall	$ 4,526	mid
Vaughan	$ 4,533	mid
Toronto (West)	$ 4,535	mid
Guelph	$ 4,567	mid
Grimsby	$ 4,571	high
Kingston	$ 4,572	high
Oakville	$ 4,601	high
St. Catharines	$ 4,657	high
Whitchurch Stouffville	$ 4,657	high
Mississauga	$ 4,674	high
Central Elgin	$ 4,700	high
Brockville	$ 4,705	high
Whitby	$ 4,707	high
Hamilton	$ 4,722	high
Thorold	$ 4,747	high
Welland	$ 4,752	high
Toronto (North)	$ 4,782	high
North Bay	$ 4,785	high
Belleville	$ 4,858	high
Ajax	$ 4,873	high
Port Hope	$ 4,891	high
Oshawa	$ 4,917	high
Brock	$ 4,949	high
Orangeville	$ 4,955	high
Greater Sudbury	$ 4,994	high
Stratford	$ 5,095	high
Pickering	$ 5,113	high
Windsor	$ 5,117	high
Sault Ste. Marie	$ 5,294	high
Owen Sound	$ 5,366	high
Thunder Bay	$ 5,389	high
Port Colborne	$ 5,400	high
Timmins	$ 6,166	high
Toronto (South)	$ 6,709	high
Meaford	$ 7,133	high
Average	**$ 4,295**	
Median	**$ 4,319**	
Min	**$ 2,541**	
Max	**$ 7,133**	

Residential Comparisons - 2 Storey Home—by Population Group

Municipality	2014 Property Taxes	2014 Relative Taxes
Greenstone	$ 2,541	low
Grey Highlands	$ 2,597	low
Lambton Shores	$ 3,003	low
North Dumfries	$ 3,289	low
Penetanguishene	$ 3,560	low
Wellesley	$ 3,604	low
Central Huron	$ 3,743	low
Gravenhurst	$ 3,884	low
Saugeen Shores	$ 3,891	low
The Blue Mountains	$ 3,944	low
West Lincoln	$ 4,020	mid
Hanover	$ 4,233	mid
Ingersoll	$ 4,349	mid
Central Elgin	$ 4,700	high
Brock	$ 4,949	high
Meaford	$ 7,133	high
< 15,000	**$ 3,965**	

Municipality	2014 Property Taxes	2014 Relative Taxes
Springwater	$ 2,547	low
Niagara-on-the-Lake	$ 3,192	low
Kingsville	$ 3,341	low
Woolwich	$ 3,463	low
Strathroy-Caradoc	$ 3,484	low
Wilmot	$ 3,549	low
Middlesex Centre	$ 3,584	low
Huntsville	$ 3,642	low
East Gwillimbury	$ 3,712	low
Tillsonburg	$ 3,734	low
Bracebridge	$ 4,077	mid
Collingwood	$ 4,080	mid
Lincoln	$ 4,126	mid
King	$ 4,135	mid
Pelham	$ 4,184	mid
Kenora	$ 4,317	mid
Scugog	$ 4,369	mid
Grimsby	$ 4,571	high
Brockville	$ 4,705	high
Thorold	$ 4,747	high
Port Hope	$ 4,891	high
Orangeville	$ 4,955	high
Owen Sound	$ 5,366	high
Port Colborne	$ 5,400	high
15,000 - 29,999	**$ 4,091**	

Residential Comparisons - 2 Storey Home—by Population Group (cont'd)

Municipality	2014 Property Taxes	2014 Relative Taxes
Lakeshore	$ 3,489	low
Innisfil	$ 3,530	low
Georgina	$ 3,744	low
Quinte West	$ 3,811	low
Brant	$ 3,898	low
Orillia	$ 3,954	low
Halton Hills	$ 3,993	low
Caledon	$ 4,006	low
Clarington	$ 4,193	mid
St. Thomas	$ 4,231	mid
Peterborough	$ 4,239	mid
Niagara Falls	$ 4,275	mid
Fort Erie	$ 4,319	mid
Sarnia	$ 4,361	mid
Newmarket	$ 4,394	mid
Aurora	$ 4,399	mid
Cornwall	$ 4,526	mid
Whitchurch Stouffville	$ 4,657	high
Welland	$ 4,752	high
North Bay	$ 4,785	high
Belleville	$ 4,858	high
Stratford	$ 5,095	high
Pickering	$ 5,113	high
Sault Ste. Marie	$ 5,294	high
Timmins	$ 6,166	high
30,000 - 99,999	**$ 4,403**	

Municipality	2014 Property Taxes	2014 Relative Taxes
Toronto (East)	$ 3,233	low
Milton	$ 3,383	low
Barrie	$ 3,957	low
Burlington	$ 4,084	mid
London	$ 4,134	mid
Cambridge	$ 4,150	mid
Ottawa	$ 4,373	mid
Brampton	$ 4,381	mid
Markham	$ 4,383	mid
Kitchener	$ 4,426	mid
Waterloo	$ 4,439	mid
Richmond Hill	$ 4,476	mid
Vaughan	$ 4,533	mid
Toronto (West)	$ 4,535	mid
Guelph	$ 4,567	mid
Kingston	$ 4,572	high
Oakville	$ 4,601	high
St. Catharines	$ 4,657	high
Mississauga	$ 4,674	high
Whitby	$ 4,707	high
Hamilton	$ 4,722	high
Toronto (North)	$ 4,782	high
Ajax	$ 4,873	high
Oshawa	$ 4,917	high
Greater Sudbury	$ 4,994	high
Windsor	$ 5,117	high
Thunder Bay	$ 5,389	high
Toronto (South)	$ 6,709	high
> 100,000	**$ 4,563**	

Residential Comparisons - 2 Storey Home—by Location

Municipality	2014 Property Taxes	2014 Relative Taxes
Quinte West	$ 3,811	low
Peterborough	$ 4,239	mid
Ottawa	$ 4,373	mid
Cornwall	$ 4,526	mid
Kingston	$ 4,572	high
Brockville	$ 4,705	high
Belleville	$ 4,858	high
Port Hope	$ 4,891	high
Eastern	**$ 4,497**	

Toronto (East)	$ 3,233	low
Milton	$ 3,383	low
East Gwillimbury	$ 3,712	low
Georgina	$ 3,744	low
Halton Hills	$ 3,993	low
Caledon	$ 4,006	low
Burlington	$ 4,084	mid
King	$ 4,135	mid
Clarington	$ 4,193	mid
Scugog	$ 4,369	mid
Brampton	$ 4,381	mid
Markham	$ 4,383	mid
Newmarket	$ 4,394	mid
Aurora	$ 4,399	mid
Richmond Hill	$ 4,476	mid
Vaughan	$ 4,533	mid
Toronto (West)	$ 4,535	mid
Oakville	$ 4,601	high
Whitchurch Stouffville	$ 4,657	high
Mississauga	$ 4,674	high
Whitby	$ 4,707	high
Toronto (North)	$ 4,782	high
Ajax	$ 4,873	high
Oshawa	$ 4,917	high
Brock	$ 4,949	high
Pickering	$ 5,113	high
Toronto (South)	$ 6,709	high
GTA	**$ 4,442**	

Municipality	2014 Property Taxes	2014 Relative Taxes
Niagara-on-the-Lake	$ 3,192	low
West Lincoln	$ 4,020	mid
Lincoln	$ 4,126	mid
Pelham	$ 4,184	mid
Niagara Falls	$ 4,275	mid
Fort Erie	$ 4,319	mid
Grimsby	$ 4,571	high
St. Catharines	$ 4,657	high
Hamilton	$ 4,722	high
Thorold	$ 4,747	high
Welland	$ 4,752	high
Port Colborne	$ 5,400	high
Niagara/Hamilton	**$ 4,414**	

Greenstone	$ 2,541	low
Kenora	$ 4,317	mid
North Bay	$ 4,785	high
Greater Sudbury	$ 4,994	high
Sault Ste. Marie	$ 5,294	high
Thunder Bay	$ 5,389	high
Timmins	$ 6,166	high
North	**$ 4,784**	

Springwater	$ 2,547	low
Innisfil	$ 3,530	low
Penetanguishene	$ 3,560	low
Huntsville	$ 3,642	low
Gravenhurst	$ 3,884	low
Orillia	$ 3,954	low
Barrie	$ 3,957	low
Bracebridge	$ 4,077	mid
Collingwood	$ 4,080	mid
Orangeville	$ 4,955	high
Simcoe/Musk./Duff.	**$ 3,819**	

Residential Comparisons - 2 Storey Home—by Location (cont'd)

Municipality	2014 Property Taxes	2014 Relative Taxes
Grey Highlands	$ 2,597	low
Lambton Shores	$ 3,003	low
North Dumfries	$ 3,289	low
Kingsville	$ 3,341	low
Woolwich	$ 3,463	low
Strathroy-Caradoc	$ 3,484	low
Lakeshore	$ 3,489	low
Wilmot	$ 3,549	low
Middlesex Centre	$ 3,584	low
Wellesley	$ 3,604	low
Tillsonburg	$ 3,734	low
Central Huron	$ 3,743	low
Saugeen Shores	$ 3,891	low
Brant	$ 3,898	low
The Blue Mountains	$ 3,944	low
London	$ 4,134	mid
Cambridge	$ 4,150	mid
St. Thomas	$ 4,231	mid
Hanover	$ 4,233	mid
Ingersoll	$ 4,349	mid
Sarnia	$ 4,361	mid
Kitchener	$ 4,426	mid
Waterloo	$ 4,439	mid
Guelph	$ 4,567	mid
Central Elgin	$ 4,700	high
Stratford	$ 5,095	high
Windsor	$ 5,117	high
Owen Sound	$ 5,366	high
Meaford	$ 7,133	high
Southwest	**$ 4,100**	

Residential Comparisons - Senior Executive Home—(sorted lowest to highest)

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Milton	$ 4,330	low
Springwater	$ 4,352	low
Saugeen Shores	$ 4,393	low
Toronto (East)	$ 4,433	low
Lakeshore	$ 4,516	low
Caledon	$ 4,718	low
Sarnia	$ 4,824	low
Sault Ste. Marie	$ 4,854	low
Orillia	$ 4,886	low
Gravenhurst	$ 4,891	low
Innisfil	$ 4,908	low
Woolwich	$ 5,053	low
Clarington	$ 5,082	low
Kingsville	$ 5,123	low
Niagara-on-the-Lake	$ 5,146	low
Huntsville	$ 5,216	low
North Bay	$ 5,309	low
Niagara Falls	$ 5,332	low
Barrie	$ 5,333	low
Wellesley	$ 5,407	low
Cambridge	$ 5,505	low
Kitchener	$ 5,544	low
Peterborough	$ 5,558	low
Greater Sudbury	$ 5,578	low
Bracebridge	$ 5,592	low
Brampton	$ 5,598	low
Newmarket	$ 5,610	mid
Prince Edward County	$ 5,639	mid
Hanover	$ 5,648	mid
Welland	$ 5,650	mid
Tillsonburg	$ 5,662	mid
Ingersoll	$ 5,664	mid
Richmond Hill	$ 5,672	mid
Cornwall	$ 5,683	mid
Grimsby	$ 5,690	mid
Pelham	$ 5,699	mid
Mississauga	$ 5,702	mid
Aurora	$ 5,730	mid
Wilmot	$ 5,739	mid
Stratford	$ 5,765	mid
Middlesex Centre	$ 5,769	mid
North Dumfries	$ 5,807	mid
London	$ 5,813	mid
Collingwood	$ 5,814	mid
Burlington	$ 5,817	mid
Halton Hills	$ 5,836	mid
East Gwillimbury	$ 5,847	mid
Scugog	$ 5,885	mid
Vaughan	$ 5,931	mid
Whitby	$ 5,962	mid
Guelph	$ 5,974	mid
Kingston	$ 5,979	mid
Hamilton	$ 5,995	high
Thorold	$ 6,003	high
St. Catharines	$ 6,035	high
Ajax	$ 6,048	high
Oakville	$ 6,055	high
Oshawa	$ 6,087	high
Brockville	$ 6,111	high
Georgina	$ 6,195	high
Markham	$ 6,206	high
Orangeville	$ 6,216	high
Central Elgin	$ 6,284	high
Belleville	$ 6,355	high
Whitchurch Stouffville	$ 6,368	high
Pickering	$ 6,372	high
Windsor	$ 6,408	high
Waterloo	$ 6,505	high
Owen Sound	$ 6,902	high
Toronto (North)	$ 6,959	high
Toronto (West)	$ 7,133	high
King	$ 7,272	high
Thunder Bay	$ 7,312	high
Ottawa	$ 7,510	high
Timmins	$ 8,774	high
Toronto (South)	$ 12,314	high
Average	**$ 5,854**	
Median	**$ 5,734**	
Minimum	**$ 4,330**	
Maximum	**$ 12,314**	

Residential Comparisons - Senior Executive —by Population Group

Municipalities with populations less than 15,000

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Saugeen Shores	$ 4,393	low
Gravenhurst	$ 4,891	low
Wellesley	$ 5,407	low
Hanover	$ 5,648	mid
Ingersoll	$ 5,664	mid
North Dumfries	$ 5,807	mid
Central Elgin	$ 6,284	high
< 15,000	**$ 5,442**	

Municipalities with populations between 15,000—29,999

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Springwater	$ 4,352	low
Woolwich	$ 5,053	low
Kingsville	$ 5,123	low
Niagara-on-the-Lake	$ 5,146	low
Huntsville	$ 5,216	low
Bracebridge	$ 5,592	low
Prince Edward County	$ 5,639	mid
Tillsonburg	$ 5,662	mid
Grimsby	$ 5,690	mid
Pelham	$ 5,699	mid
Wilmot	$ 5,739	mid
Middlesex Centre	$ 5,769	mid
Collingwood	$ 5,814	mid
East Gwillimbury	$ 5,847	mid
Scugog	$ 5,885	mid
Thorold	$ 6,003	high
Brockville	$ 6,111	high
Orangeville	$ 6,216	high
Owen Sound	$ 6,902	high
King	$ 7,272	high
15,000 - 29,999	**$ 5,736**	

Residential Comparisons - Senior Executive —by Population Group (cont'd)

Municipalities with populations between 30,000—99,999

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Lakeshore	$ 4,516	low
Caledon	$ 4,718	low
Sarnia	$ 4,824	low
Sault Ste. Marie	$ 4,854	low
Orillia	$ 4,886	low
Innisfil	$ 4,908	low
Clarington	$ 5,082	low
North Bay	$ 5,309	low
Niagara Falls	$ 5,332	low
Peterborough	$ 5,558	low
Newmarket	$ 5,610	mid
Welland	$ 5,650	mid
Cornwall	$ 5,683	mid
Aurora	$ 5,730	mid
Stratford	$ 5,765	mid
Halton Hills	$ 5,836	mid
Georgina	$ 6,195	high
Belleville	$ 6,355	high
Whitchurch Stouffville	$ 6,368	high
Pickering	$ 6,372	high
Timmins	$ 8,774	high
30,000 - 99,999	**$ 5,634**	

Municipalities with populations greater than 100,000

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Milton	$ 4,330	low
Toronto (East)	$ 4,433	low
Barrie	$ 5,333	low
Cambridge	$ 5,505	low
Kitchener	$ 5,544	low
Greater Sudbury	$ 5,578	low
Brampton	$ 5,598	low
Richmond Hill	$ 5,672	mid
Mississauga	$ 5,702	mid
London	$ 5,813	mid
Burlington	$ 5,817	mid
Vaughan	$ 5,931	mid
Whitby	$ 5,962	mid
Guelph	$ 5,974	mid
Kingston	$ 5,979	mid
Hamilton	$ 5,995	high
St. Catharines	$ 6,035	high
Ajax	$ 6,048	high
Oakville	$ 6,055	high
Oshawa	$ 6,087	high
Markham	$ 6,206	high
Windsor	$ 6,408	high
Waterloo	$ 6,505	high
Toronto (North)	$ 6,959	high
Toronto (West)	$ 7,133	high
Thunder Bay	$ 7,312	high
Ottawa	$ 7,510	high
Toronto (South)	$ 12,314	high
> 100,000	**$ 6,205**	

Residential Comparisons - Senior Executive —by Location

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Peterborough	$ 5,558	low
Prince Edward County	$ 5,639	mid
Cornwall	$ 5,683	mid
Kingston	$ 5,979	mid
Brockville	$ 6,111	high
Belleville	$ 6,355	high
Ottawa	$ 7,510	high
Eastern	**$ 6,119**	

Milton	$ 4,330	low
Toronto (East)	$ 4,433	low
Caledon	$ 4,718	low
Clarington	$ 5,082	low
Brampton	$ 5,598	low
Newmarket	$ 5,610	mid
Richmond Hill	$ 5,672	mid
Mississauga	$ 5,702	mid
Aurora	$ 5,730	mid
Burlington	$ 5,817	mid
Halton Hills	$ 5,836	mid
East Gwillimbury	$ 5,847	mid
Scugog	$ 5,885	mid
Vaughan	$ 5,931	mid
Whitby	$ 5,962	mid
Ajax	$ 6,048	high
Oakville	$ 6,055	high
Oshawa	$ 6,087	high
Georgina	$ 6,195	high
Markham	$ 6,206	high
Whitchurch Stouffville	$ 6,368	high
Pickering	$ 6,372	high
Toronto (North)	$ 6,959	high
Toronto (West)	$ 7,133	high
King	$ 7,272	high
Toronto (South)	$ 12,314	high
GTA	**$ 6,122**	

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Niagara-on-the-Lake	$ 5,146	low
Niagara Falls	$ 5,332	low
Welland	$ 5,650	mid
Grimsby	$ 5,690	mid
Pelham	$ 5,699	mid
Hamilton	$ 5,995	high
Thorold	$ 6,003	high
St. Catharines	$ 6,035	high
Niagara/Hamilton	**$ 5,694**	

Sault Ste. Marie	$ 4,854	low
North Bay	$ 5,309	low
Greater Sudbury	$ 5,578	low
Thunder Bay	$ 7,312	high
Timmins	$ 8,774	high
North	**$ 6,365**	

Springwater	$ 4,352	low
Orillia	$ 4,886	low
Gravenhurst	$ 4,891	low
Innisfil	$ 4,908	low
Huntsville	$ 5,216	low
Barrie	$ 5,333	low
Bracebridge	$ 5,592	low
Collingwood	$ 5,814	mid
Orangeville	$ 6,216	high
Simcoe/Musk./Duff.	**$ 5,245**	

Residential Comparisons - Senior Executive —by Location (cont'd)

Residential - Senior Executive	2014 Property Taxes	2014 Relative Taxes
Saugeen Shores	$ 4,393	low
Lakeshore	$ 4,516	low
Sarnia	$ 4,824	low
Woolwich	$ 5,053	low
Kingsville	$ 5,123	low
Wellesley	$ 5,407	low
Cambridge	$ 5,505	low
Kitchener	$ 5,544	low
Hanover	$ 5,648	mid
Tillsonburg	$ 5,662	mid
Ingersoll	$ 5,664	mid
Wilmot	$ 5,739	mid
Stratford	$ 5,765	mid
Middlesex Centre	$ 5,769	mid
North Dumfries	$ 5,807	mid
London	$ 5,813	mid
Guelph	$ 5,974	mid
Central Elgin	$ 6,284	high
Windsor	$ 6,408	high
Waterloo	$ 6,505	high
Owen Sound	$ 6,902	high
Southwest	**$ 5,634**	

Residential Comparisons - Summary

LOW	LOW-MID	MID	MID-HIGH	HIGH
Brant	Barrie	Brampton	Aurora	Ajax
Central Huron	Bracebridge	Caledon	Belleville	Hamilton
Elliot Lake	Cambridge	Georgina	Brock	Oakville
Gravenhurst	Clarington	Greater Sudbury	Brockville	Orangeville
Greenstone	Cornwall	Guelph	Burlington	Oshawa
Grey Highlands	East Gwillimbury	Ingersoll	Central Elgin	Owen Sound
Huntsville	Fort Erie	London	Collingwood	Pickering
Kingsville	Halton Hills	Meaford	Grimsby	Port Hope
Lakeshore	Hanover	North Bay	King	St. Catharines
Lambton Shores	Innisfil	Pelham	Kingston	Thunder Bay
Penetanguishene	Kenora	Sault Ste. Marie	Lincoln	Timmins
Quinte West	Kitchener	Wainfleet	Markham	Toronto (North)
Saugeen Shores	Middlesex Centre	West Lincoln	Mississauga	Toronto (South)
South Frontenac	Milton		Newmarket	Whitchurch-Stouffville
Springwater	Niagara Falls		Ottawa	
Strathroy-Caradoc	Niagara-on-the-Lake		Port Colborne	
The Blue Mountains	North Dumfries		Richmond Hill	
Toronto (East)	Orillia		Scugog	
Woolwich	Peterborough		Stratford	
	Prince Edward County		Thorold	
	Sarnia		Toronto (West)	
	St. Thomas		Vaughan	
	Tillsonburg		Waterloo	
	Wellesley		Welland	
	Wilmot		Whitby	
			Windsor	

Multi-Residential Comparisons

Multi-Residential Comparisons - Walk-up Apartment
(taxes calculated on a per unit basis) - sorted from lowest to highest

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
The Blue Mountains	$ 516	low
South Frontenac	$ 534	low
Saugeen Shores	$ 605	low
Huntsville	$ 660	low
Prince Edward County	$ 662	low
Richmond Hill	$ 761	low
East Gwillimbury	$ 764	low
Elliot Lake	$ 821	low
Central Huron	$ 830	low
Kenora	$ 845	low
Hanover	$ 849	low
Newmarket	$ 857	low
Greenstone	$ 903	low
Bracebridge	$ 907	low
Strathroy-Caradoc	$ 909	low
Brant	$ 911	low
Sault Ste. Marie	$ 914	low
Aurora	$ 964	low
Kingsville	$ 980	low
North Dumfries	$ 1,040	low
Lakeshore	$ 1,043	low
Innisfil	$ 1,048	low
Caledon	$ 1,116	low
Georgina	$ 1,130	low
Barrie	$ 1,156	low
Penetanguishene	$ 1,179	low
Lambton Shores	$ 1,192	low
Collingwood	$ 1,211	low
Windsor	$ 1,214	low
Brockville	$ 1,239	mid
Meaford	$ 1,251	mid
Timmins	$ 1,278	mid
Woolwich	$ 1,279	mid
Mississauga	$ 1,289	mid
West Lincoln	$ 1,297	mid
Wilmot	$ 1,328	mid
Orillia	$ 1,329	mid
Quinte West	$ 1,345	mid
Wellesley	$ 1,355	mid
Brock	$ 1,365	mid
Greater Sudbury	$ 1,404	mid
North Bay	$ 1,435	mid
Fort Erie	$ 1,443	mid
Kitchener	$ 1,455	mid
Niagara Falls	$ 1,456	mid
Wainfleet	$ 1,468	mid
Ottawa	$ 1,474	mid
Lincoln	$ 1,493	mid
Port Hope	$ 1,508	mid
Toronto (East)	$ 1,536	mid
Tillsonburg	$ 1,556	mid
Milton	$ 1,559	mid
St. Thomas	$ 1,578	mid
Brampton	$ 1,580	mid
Grimsby	$ 1,580	mid
Waterloo	$ 1,586	mid
Halton Hills	$ 1,595	mid
Cambridge	$ 1,601	mid
Ajax	$ 1,607	high
Pickering	$ 1,618	high
Clarington	$ 1,624	high
Guelph	$ 1,632	high
Burlington	$ 1,634	high
London	$ 1,662	high
Pelham	$ 1,681	high
Toronto (North)	$ 1,683	high
Sarnia	$ 1,692	high
Toronto (West)	$ 1,692	high
Whitby	$ 1,713	high
Port Colborne	$ 1,746	high
Kingston	$ 1,759	high
Stratford	$ 1,774	high
Hamilton	$ 1,782	high
Welland	$ 1,788	high
Thunder Bay	$ 1,803	high
St. Catharines	$ 1,821	high
Thorold	$ 1,824	high
Cornwall	$ 1,842	high
Oakville	$ 1,851	high
Peterborough	$ 1,914	high
Owen Sound	$ 1,975	high
Belleville	$ 2,023	high
Toronto (South)	$ 2,047	high
Oshawa	$ 2,066	high
Ingersoll	$ 2,116	high
Orangeville	$ 2,393	high
Average	**$ 1,383**	
Median	**$ 1,449**	
Minimum	**$ 516**	
Maximum	**$ 2,393**	

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group

Municipalities with populations less than 15,000

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
The Blue Mountains	$ 516	low
Saugeen Shores	$ 605	low
Elliot Lake	$ 821	low
Central Huron	$ 830	low
Hanover	$ 849	low
Greenstone	$ 903	low
North Dumfries	$ 1,040	low
Penetanguishene	$ 1,179	low
Lambton Shores	$ 1,192	low
Meaford	$ 1,251	mid
West Lincoln	$ 1,297	mid
Wellesley	$ 1,355	mid
Brock	$ 1,365	mid
Wainfleet	$ 1,468	mid
Ingersoll	$ 2,116	high
< 15,000	**$ 1,119**	

Municipalities with populations between 15,000—29,999

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
South Frontenac	$ 534	low
Huntsville	$ 660	low
Prince Edward County	$ 662	low
East Gwillimbury	$ 764	low
Kenora	$ 845	low
Bracebridge	$ 907	low
Strathroy-Caradoc	$ 909	low
Kingsville	$ 980	low
Collingwood	$ 1,211	low
Brockville	$ 1,239	mid
Woolwich	$ 1,279	mid
Wilmot	$ 1,328	mid
Lincoln	$ 1,493	mid
Port Hope	$ 1,508	mid
Tillsonburg	$ 1,556	mid
Grimsby	$ 1,580	mid
Pelham	$ 1,681	high
Port Colborne	$ 1,746	high
Thorold	$ 1,824	high
Owen Sound	$ 1,975	high
Orangeville	$ 2,393	high
15,000 - 29,999	**$ 1,289**	

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)

Municipalities with populations between 30,000—99,999

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
Newmarket	$ 857	low
Brant	$ 911	low
Sault Ste. Marie	$ 914	low
Aurora	$ 964	low
Lakeshore	$ 1,043	low
Innisfil	$ 1,048	low
Caledon	$ 1,116	low
Georgina	$ 1,130	low
Timmins	$ 1,278	mid
Orillia	$ 1,329	mid
Quinte West	$ 1,345	mid
North Bay	$ 1,435	mid
Fort Erie	$ 1,443	mid
Niagara Falls	$ 1,456	mid
St. Thomas	$ 1,578	mid
Halton Hills	$ 1,595	mid
Pickering	$ 1,618	high
Clarington	$ 1,624	high
Sarnia	$ 1,692	high
Stratford	$ 1,774	high
Welland	$ 1,788	high
Cornwall	$ 1,842	high
Peterborough	$ 1,914	high
Belleville	$ 2,023	high
30,000 - 99,999	**$ 1,405**	

Municipalities with populations greater than 100,000

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
Richmond Hill	$ 761	low
Barrie	$ 1,156	low
Windsor	$ 1,214	low
Mississauga	$ 1,289	mid
Greater Sudbury	$ 1,404	mid
Kitchener	$ 1,455	mid
Ottawa	$ 1,474	mid
Toronto (East)	$ 1,536	mid
Milton	$ 1,559	mid
Brampton	$ 1,580	mid
Waterloo	$ 1,586	mid
Cambridge	$ 1,601	mid
Ajax	$ 1,607	high
Guelph	$ 1,632	high
Burlington	$ 1,634	high
London	$ 1,662	high
Toronto (North)	$ 1,683	high
Toronto (West)	$ 1,692	high
Whitby	$ 1,713	high
Kingston	$ 1,759	high
Hamilton	$ 1,782	high
Thunder Bay	$ 1,803	high
St. Catharines	$ 1,821	high
Oakville	$ 1,851	high
Toronto (South)	$ 2,047	high
Oshawa	$ 2,066	high
> 100,000	**$ 1,591**	

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Location

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
South Frontenac	$ 534	low
Prince Edward County	$ 662	low
Brockville	$ 1,239	mid
Quinte West	$ 1,345	mid
Ottawa	$ 1,474	mid
Port Hope	$ 1,508	mid
Kingston	$ 1,759	high
Cornwall	$ 1,842	high
Peterborough	$ 1,914	high
Belleville	$ 2,023	high
Eastern	**$ 1,430**	

Richmond Hill	$ 761	low
East Gwillimbury	$ 764	low
Newmarket	$ 857	low
Aurora	$ 964	low
Caledon	$ 1,116	low
Georgina	$ 1,130	low
Mississauga	$ 1,289	mid
Brock	$ 1,365	mid
Toronto (East)	$ 1,536	mid
Milton	$ 1,559	mid
Brampton	$ 1,580	mid
Halton Hills	$ 1,595	mid
Ajax	$ 1,607	high
Pickering	$ 1,618	high
Clarington	$ 1,624	high
Burlington	$ 1,634	high
Toronto (North)	$ 1,683	high
Toronto (West)	$ 1,692	high
Whitby	$ 1,713	high
Oakville	$ 1,851	high
Toronto (South)	$ 2,047	high
Oshawa	$ 2,066	high
GTA	**$ 1,457**	

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
West Lincoln	$ 1,297	mid
Fort Erie	$ 1,443	mid
Niagara Falls	$ 1,456	mid
Wainfleet	$ 1,468	mid
Lincoln	$ 1,493	mid
Grimsby	$ 1,580	mid
Pelham	$ 1,681	high
Port Colborne	$ 1,746	high
Hamilton	$ 1,782	high
Welland	$ 1,788	high
St. Catharines	$ 1,821	high
Thorold	$ 1,824	high
Niagara/Hamilton	**$ 1,615**	

Elliot Lake	$ 821	low
Kenora	$ 845	low
Greenstone	$ 903	low
Sault Ste. Marie	$ 914	low
Timmins	$ 1,278	mid
Greater Sudbury	$ 1,404	mid
North Bay	$ 1,435	mid
Thunder Bay	$ 1,803	high
North	**$ 1,175**	

Huntsville	$ 660	low
Bracebridge	$ 907	low
Innisfil	$ 1,048	low
Barrie	$ 1,156	low
Penetanguishene	$ 1,179	low
Collingwood	$ 1,211	low
Orillia	$ 1,329	mid
Orangeville	$ 2,393	high
Simcoe/Musk./Duff.	**$ 1,235**	

Multi-Residential Walk-Ups
(taxes calculated on a per unit basis) - sorted by Location (cont'd)

Multi-Residential - Apartment Walk-up	2014 Property Taxes	2014 Relative Taxes
The Blue Mountains	$ 516	low
Saugeen Shores	$ 605	low
Central Huron	$ 830	low
Hanover	$ 849	low
Strathroy-Caradoc	$ 909	low
Brant	$ 911	low
Kingsville	$ 980	low
North Dumfries	$ 1,040	low
Lakeshore	$ 1,043	low
Lambton Shores	$ 1,192	low
Windsor	$ 1,214	low
Meaford	$ 1,251	mid
Woolwich	$ 1,279	mid
Wilmot	$ 1,328	mid
Wellesley	$ 1,355	mid
Kitchener	$ 1,455	mid
Tillsonburg	$ 1,556	mid
St. Thomas	$ 1,578	mid
Waterloo	$ 1,586	mid
Cambridge	$ 1,601	mid
Guelph	$ 1,632	high
London	$ 1,662	high
Sarnia	$ 1,692	high
Stratford	$ 1,774	high
Owen Sound	$ 1,975	high
Ingersoll	$ 2,116	high
Southwest	**$ 1,305**	

Multi-Residential Comparisons - High-Rise Apartment

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Prince Edward County	$ 808	low
Brant	$ 827	low
East Gwillimbury	$ 846	low
King	$ 879	low
Vaughan	$ 963	low
Whitchurch-Stouffville	$ 967	low
Newmarket	$ 985	low
Richmond Hill	$ 1,033	low
Aurora	$ 1,042	low
Sault Ste. Marie	$ 1,057	low
Georgina	$ 1,102	low
Hanover	$ 1,160	low
Penetanguishene	$ 1,199	low
Lincoln	$ 1,224	low
Pelham	$ 1,225	low
Timmins	$ 1,263	low
Barrie	$ 1,288	low
Collingwood	$ 1,320	low
Brockville	$ 1,322	low
Grimsby	$ 1,390	low
Markham	$ 1,439	low
Toronto (East)	$ 1,512	low
North Bay	$ 1,521	mid
Mississauga	$ 1,536	mid
Halton Hills	$ 1,545	mid
Milton	$ 1,557	mid
London	$ 1,565	mid
Orillia	$ 1,598	mid
Greater Sudbury	$ 1,612	mid
Thorold	$ 1,617	mid
Clarington	$ 1,707	mid
Windsor	$ 1,714	mid
Ottawa	$ 1,739	mid
Niagara Falls	$ 1,758	mid
Toronto (North)	$ 1,767	mid
Toronto (West)	$ 1,779	mid
Guelph	$ 1,784	mid
Whitby	$ 1,800	mid
Waterloo	$ 1,807	mid
Kitchener	$ 1,818	mid
Kingston	$ 1,823	mid
Ajax	$ 1,843	mid
Stratford	$ 1,894	mid
Cornwall	$ 1,895	mid
Cambridge	$ 1,899	high
Hamilton	$ 1,950	high
Oshawa	$ 1,952	high
Fort Erie	$ 1,967	high
Tillsonburg	$ 1,971	high
Ingersoll	$ 1,983	high
Brampton	$ 1,990	high
Burlington	$ 2,010	high
St. Catharines	$ 2,026	high
Oakville	$ 2,050	high
Peterborough	$ 2,079	high
Toronto (South)	$ 2,083	high
Owen Sound	$ 2,086	high
Thunder Bay	$ 2,089	high
Welland	$ 2,142	high
Port Hope	$ 2,166	high
Sarnia	$ 2,183	high
Port Colborne	$ 2,306	high
Pickering	$ 2,310	high
Belleville	$ 2,373	high
Orangeville	$ 2,678	high
St. Thomas	$ 3,027	high
Average	**$ 1,664**	
Median	**$ 1,748**	
Minimum	**$ 808**	
Maximum	**$ 3,027**	

Multi-Residential High-Rise
(taxes calculated on a per unit basis) - sorted by Population Group

Municipalities with populations less than 15,000

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Hanover	$ 1,160	low
Penetanguishene	$ 1,199	low
Ingersoll	$ 1,983	high
< 15,000	**$ 1,447**	

Municipalities with populations between 15,000—29,999

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Prince Edward County	$ 808	low
East Gwillimbury	$ 846	low
King	$ 879	low
Lincoln	$ 1,224	low
Pelham	$ 1,225	low
Collingwood	$ 1,320	low
Brockville	$ 1,322	low
Grimsby	$ 1,390	low
Thorold	$ 1,617	mid
Tillsonburg	$ 1,971	high
Owen Sound	$ 2,086	high
Port Hope	$ 2,166	high
Port Colborne	$ 2,306	high
Orangeville	$ 2,678	high
15,000 - 29,999	**$ 1,560**	

Municipalities with populations between 30,000—99,999

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Brant	$ 827	low
Whitchurch-Stouffville	$ 967	low
Newmarket	$ 985	low
Aurora	$ 1,042	low
Sault Ste. Marie	$ 1,057	low
Georgina	$ 1,102	low
Timmins	$ 1,263	low
North Bay	$ 1,521	mid
Halton Hills	$ 1,545	mid
Orillia	$ 1,598	mid
Clarington	$ 1,707	mid
Niagara Falls	$ 1,758	mid
Stratford	$ 1,894	mid
Cornwall	$ 1,895	mid
Fort Erie	$ 1,967	high
Peterborough	$ 2,079	high
Welland	$ 2,142	high
Sarnia	$ 2,183	high
Pickering	$ 2,310	high
Belleville	$ 2,373	high
St. Thomas	$ 3,027	high
30,000 - 99,999	**$ 1,678**	

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)

Municipalities with populations greater than 100,000

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Vaughan	$ 963	low
Richmond Hill	$ 1,033	low
Barrie	$ 1,288	low
Markham	$ 1,439	low
Toronto (East)	$ 1,512	low
Mississauga	$ 1,536	mid
Milton	$ 1,557	mid
London	$ 1,565	mid
Greater Sudbury	$ 1,612	mid
Windsor	$ 1,714	mid
Ottawa	$ 1,739	mid
Toronto (North)	$ 1,767	mid
Toronto (West)	$ 1,779	mid
Guelph	$ 1,784	mid
Whitby	$ 1,800	mid
Waterloo	$ 1,807	mid
Kitchener	$ 1,818	mid
Kingston	$ 1,823	mid
Ajax	$ 1,843	mid
Cambridge	$ 1,899	high
Hamilton	$ 1,950	high
Oshawa	$ 1,952	high
Brampton	$ 1,990	high
Burlington	$ 2,010	high
St. Catharines	$ 2,026	high
Oakville	$ 2,050	high
Toronto (South)	$ 2,083	high
Thunder Bay	$ 2,089	high
> 100,000	**$ 1,730**	

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Location

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Prince Edward County	$ 808	low
Brockville	$ 1,322	low
Ottawa	$ 1,739	mid
Kingston	$ 1,823	mid
Cornwall	$ 1,895	mid
Peterborough	$ 2,079	high
Port Hope	$ 2,166	high
Belleville	$ 2,373	high
Eastern	**$ 1,776**	

East Gwillimbury	$ 846	low
King	$ 879	low
Vaughan	$ 963	low
Whitchurch-Stouffville	$ 967	low
Newmarket	$ 985	low
Richmond Hill	$ 1,033	low
Aurora	$ 1,042	low
Georgina	$ 1,102	low
Markham	$ 1,439	low
Toronto (East)	$ 1,512	low
Mississauga	$ 1,536	mid
Halton Hills	$ 1,545	mid
Milton	$ 1,557	mid
Clarington	$ 1,707	mid
Toronto (North)	$ 1,767	mid
Toronto (West)	$ 1,779	mid
Whitby	$ 1,800	mid
Ajax	$ 1,843	mid
Oshawa	$ 1,952	high
Brampton	$ 1,990	high
Burlington	$ 2,010	high
Oakville	$ 2,050	high
Toronto (South)	$ 2,083	high
Pickering	$ 2,310	high
GTA	**$ 1,529**	

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Lincoln	$ 1,224	low
Pelham	$ 1,225	low
Grimsby	$ 1,390	low
Thorold	$ 1,617	mid
Niagara Falls	$ 1,758	mid
Hamilton	$ 1,950	high
Fort Erie	$ 1,967	high
St. Catharines	$ 2,026	high
Welland	$ 2,142	high
Port Colborne	$ 2,306	high
Niagara/Hamilton	**$ 1,760**	

Sault Ste. Marie	$ 1,057	low
Timmins	$ 1,263	low
North Bay	$ 1,521	mid
Greater Sudbury	$ 1,612	mid
Thunder Bay	$ 2,089	high
North	**$ 1,509**	

Penetanguishene	$ 1,199	low
Barrie	$ 1,288	low
Collingwood	$ 1,320	low
Orillia	$ 1,598	mid
Orangeville	$ 2,678	high
Simcoe/Musk./Duff.	**$ 1,616**	

Multi-Residential High Rise
(taxes calculated on a per unit basis) - sorted by Location (cont'd)

Multi-Residential Apartment High-Rise	2014 Property Taxes	2014 Relative Taxes
Brant	$ 827	low
Hanover	$ 1,160	low
London	$ 1,565	mid
Windsor	$ 1,714	mid
Guelph	$ 1,784	mid
Waterloo	$ 1,807	mid
Kitchener	$ 1,818	mid
Stratford	$ 1,894	mid
Cambridge	$ 1,899	high
Tillsonburg	$ 1,971	high
Ingersoll	$ 1,983	high
Owen Sound	$ 2,086	high
Sarnia	$ 2,183	high
St. Thomas	$ 3,027	high
Southwest	**$ 1,837**	

Multi-Residential Comparisons - Summary

- There was a high degree of consistency in terms of the relative tax burdens across the two multi-residential property types
- Municipalities with higher tax ratios typically also have higher relative tax burdens in the multi-residential class. The tax ratio is a better predictor in the multi-residential class than the commercial and industrial classes because of the consistent Province-wide residential education rate
- Toronto, Dufferin, Belleville, Hamilton, Thunder Bay, and Kingston with relatively high Multi-Residential tax ratios have Mid-high to High tax burden compared to the other municipalities in the survey

LOW	LOW-MID	MID	MID-HIGH	HIGH
Aurora	Brockville	Brock	Ajax	Belleville
Barrie	Grimsby	Greater Sudbury	Brampton	Burlington
Bracebridge	Lincoln	Halton Hills	Cambridge	Hamilton
Brant	Timmins	Kitchener	Clarington	Ingersoll
Caledon	Toronto (East)	Meaford	Cornwall	Oakville
Central Huron	Windsor	Milton	Fort Erie	Orangeville
Collingwood		Mississauga	Guelph	Oshawa
East Gwillimbury		Niagara Falls	Kingston	Owen Sound
Elliot Lake		North Bay	London	Peterborough
Georgina		Orillia	Port Hope	Pickering
Greenstone		Ottawa	St. Thomas	Port Colborne
Hanover		Pelham	Stratford	Sarnia
Huntsville		Quinte West	Thorold	St. Catharines
Innisfil		Wainfleet	Tillsonburg	Toronto (South)
Kenora		Waterloo	Toronto (North)	Thunder Bay
King		Wellesley	Toronto (West)	Welland
Kingsville		West Lincoln	Whitby	
Lakeshore		Wilmot		
Lambton Shores		Woolwich		
Markham				
Newmarket				
North Dumfries				
Penetanguishene				
Prince Edward County				
Richmond Hill				
Saugeen Shores				
Sault Ste. Marie				
South Frontenac				
Strathroy-Caradoc				
The Blue Mountains				
Vaughan				
Whitchurch-Stouffville				

Commercial Comparisons

Commercial Comparisons - Office Buildings (taxes per sq. ft.)

Commercial - Office	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Penetanguishene	$ 0.75	$ 0.61	$ 1.36	low
Prince Edward County	$ 0.89	$ 0.67	$ 1.56	low
Welland	$ 1.17	$ 0.58	$ 1.75	low
Timmins	$ 1.36	$ 0.51	$ 1.87	low
Sault Ste. Marie	$ 1.46	$ 0.49	$ 1.95	low
Sarnia	$ 1.19	$ 0.86	$ 2.04	low
Quinte West	$ 1.11	$ 0.94	$ 2.05	low
Niagara-on-the-Lake	$ 1.21	$ 1.00	$ 2.21	low
Orillia	$ 1.29	$ 0.94	$ 2.22	low
Central Elgin	$ 1.49	$ 0.80	$ 2.29	low
London	$ 1.42	$ 0.90	$ 2.32	low
Halton Hills	$ 1.23	$ 1.09	$ 2.32	low
Milton	$ 1.14	$ 1.26	$ 2.40	low
Windsor	$ 1.75	$ 0.68	$ 2.43	low
Whitchurch-Stouffville	$ 1.03	$ 1.40	$ 2.43	low
Belleville	$ 1.58	$ 0.87	$ 2.45	low
St. Thomas	$ 1.59	$ 0.91	$ 2.50	low
Kitchener	$ 1.45	$ 1.08	$ 2.53	low
North Bay	$ 1.71	$ 0.84	$ 2.55	low
St. Catharines	$ 1.72	$ 0.87	$ 2.59	low
Greenstone	$ 1.90	$ 0.69	$ 2.59	low
Brockville	$ 1.65	$ 0.95	$ 2.60	low
Hamilton	$ 1.69	$ 0.94	$ 2.63	mid
Newmarket	$ 1.24	$ 1.44	$ 2.67	mid
Fort Erie	$ 1.72	$ 0.95	$ 2.68	mid
Collingwood	$ 1.44	$ 1.25	$ 2.69	mid
Orangeville	$ 1.59	$ 1.14	$ 2.73	mid
Waterloo	$ 1.55	$ 1.19	$ 2.74	mid
Port Colborne	$ 1.90	$ 0.92	$ 2.82	mid
Owen Sound	$ 1.84	$ 1.02	$ 2.86	mid
Grimsby	$ 1.75	$ 1.13	$ 2.88	mid
Georgina	$ 1.49	$ 1.42	$ 2.91	mid
Innisfil	$ 1.41	$ 1.51	$ 2.92	mid
Oshawa	$ 1.87	$ 1.07	$ 2.94	mid
Scugog	$ 1.85	$ 1.16	$ 3.01	mid
Markham	$ 1.23	$ 1.85	$ 3.08	mid
Richmond Hill	$ 1.27	$ 1.84	$ 3.11	mid
Thorold	$ 2.09	$ 1.12	$ 3.20	mid
Stratford	$ 2.02	$ 1.24	$ 3.26	mid
Vaughan	$ 1.34	$ 1.92	$ 3.26	mid

Commercial Comparisons - Office Buildings (taxes per sq. ft.) (cont'd)

Commercial - Office	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Greater Sudbury	$ 2.27	$ 1.01	$ 3.28	mid
Tillsonburg	$ 2.30	$ 0.98	$ 3.28	mid
Cornwall	$ 2.17	$ 1.11	$ 3.28	mid
Caledon	$ 1.50	$ 1.78	$ 3.28	mid
Peterborough	$ 1.91	$ 1.40	$ 3.32	high
Brampton	$ 1.74	$ 1.60	$ 3.34	high
Burlington	$ 1.76	$ 1.58	$ 3.34	high
North Perth	$ 1.69	$ 1.70	$ 3.39	high
Niagara Falls	$ 2.14	$ 1.27	$ 3.40	high
Mississauga	$ 1.61	$ 1.80	$ 3.41	high
Guelph	$ 1.99	$ 1.45	$ 3.44	high
Cambridge	$ 2.01	$ 1.44	$ 3.44	high
Clarington	$ 2.07	$ 1.42	$ 3.50	high
Barrie	$ 2.02	$ 1.50	$ 3.51	high
Kenora	$ 2.48	$ 1.12	$ 3.60	high
Aurora	$ 1.67	$ 2.06	$ 3.73	high
Oakville	$ 2.01	$ 1.90	$ 3.91	high
King	$ 1.81	$ 2.31	$ 4.12	high
Whitby	$ 2.53	$ 1.79	$ 4.33	high
Ajax	$ 2.55	$ 1.83	$ 4.37	high
Thunder Bay	$ 3.19	$ 1.21	$ 4.40	high
Port Hope	$ 2.61	$ 1.81	$ 4.42	high
Pickering	$ 2.69	$ 1.94	$ 4.63	high
Kingston	$ 2.89	$ 1.76	$ 4.66	high
Ottawa	$ 3.14	$ 2.17	$ 5.31	high
Average	**$ 1.76**	**$ 1.26**	**$ 3.02**	
Median	**$ 1.71**	**$ 1.16**	**$ 2.92**	
Minimum	**$ 0.75**	**$ 0.49**	**$ 1.36**	
Maximum	**$ 3.19**	**$ 2.31**	**$ 5.31**	

- 30 of the 95 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of $40 to $219 per square foot, with an average of $107 per square foot

Commercial Comparisons - Office Buildings by Population Group (taxes per sq. ft.)

Municipalities with populations less than 15,000

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Penetanguishene	$ 1.36	low
Central Elgin	$ 2.29	low
Greenstone	$ 2.59	low
North Perth	$ 3.39	high
< 15,000	**$ 2.41**	

Municipalities with populations between 15,000—29,999

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Prince Edward County	$ 1.56	low
Niagara-on-the-Lake	$ 2.21	low
Brockville	$ 2.60	low
Collingwood	$ 2.69	mid
Orangeville	$ 2.73	mid
Port Colborne	$ 2.82	mid
Owen Sound	$ 2.86	mid
Grimsby	$ 2.88	mid
Scugog	$ 3.01	mid
Thorold	$ 3.20	mid
Tillsonburg	$ 3.28	mid
Kenora	$ 3.60	high
King	$ 4.12	high
Port Hope	$ 4.42	high
15,000 - 29,999	**$ 3.00**	

Commercial Comparisons - Office Buildings (cont'd) by Population Group (taxes per sq. ft.)

Municipalities with populations between 30,000—99,999

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Welland	$ 1.75	low
Timmins	$ 1.87	low
Sault Ste. Marie	$ 1.95	low
Sarnia	$ 2.04	low
Quinte West	$ 2.05	low
Orillia	$ 2.22	low
Halton Hills	$ 2.32	low
Whitchurch-Stouffville	$ 2.43	low
Belleville	$ 2.45	low
St. Thomas	$ 2.50	low
North Bay	$ 2.55	low
Newmarket	$ 2.67	mid
Fort Erie	$ 2.68	mid
Georgina	$ 2.91	mid
Innisfil	$ 2.92	mid
Stratford	$ 3.26	mid
Cornwall	$ 3.28	mid
Caledon	$ 3.28	mid
Peterborough	$ 3.32	high
Niagara Falls	$ 3.40	high
Clarington	$ 3.50	high
Aurora	$ 3.73	high
Pickering	$ 4.63	high
30,000 - 99,999	**$ 2.77**	

Municipalities with populations greater than 100,000

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
London	$ 2.32	low
Milton	$ 2.40	low
Windsor	$ 2.43	low
Kitchener	$ 2.53	low
St. Catharines	$ 2.59	low
Hamilton	$ 2.63	mid
Waterloo	$ 2.74	mid
Oshawa	$ 2.94	mid
Markham	$ 3.08	mid
Richmond Hill	$ 3.11	mid
Vaughan	$ 3.26	mid
Greater Sudbury	$ 3.28	mid
Brampton	$ 3.34	high
Burlington	$ 3.34	high
Mississauga	$ 3.41	high
Guelph	$ 3.44	high
Cambridge	$ 3.44	high
Barrie	$ 3.51	high
Oakville	$ 3.91	high
Whitby	$ 4.33	high
Ajax	$ 4.37	high
Thunder Bay	$ 4.40	high
Kingston	$ 4.66	high
Ottawa	$ 5.31	high
> 100,000	**$ 3.36**	

Commercial Comparisons - Office Buildings—by Location (taxes per sq. ft.)

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Prince Edward County	$ 1.56	low
Quinte West	$ 2.05	low
Belleville	$ 2.45	low
Brockville	$ 2.60	low
Cornwall	$ 3.28	mid
Peterborough	$ 3.32	high
Port Hope	$ 4.42	high
Kingston	$ 4.66	high
Ottawa	$ 5.31	high
Eastern	**$ 3.29**	

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Welland	$ 1.75	low
Niagara-on-the-Lake	$ 2.21	low
St. Catharines	$ 2.59	low
Hamilton	$ 2.63	mid
Fort Erie	$ 2.68	mid
Port Colborne	$ 2.82	mid
Grimsby	$ 2.88	mid
Thorold	$ 3.20	mid
Niagara Falls	$ 3.40	high
Niagara/Hamilton	**$ 2.69**	

Halton Hills	$ 2.32	low
Milton	$ 2.40	low
Whitchurch-Stouffville	$ 2.43	low
Newmarket	$ 2.67	mid
Georgina	$ 2.91	mid
Oshawa	$ 2.94	mid
Scugog	$ 3.01	mid
Markham	$ 3.08	mid
Richmond Hill	$ 3.11	mid
Vaughan	$ 3.26	mid
Caledon	$ 3.28	mid
Brampton	$ 3.34	high
Burlington	$ 3.34	high
Mississauga	$ 3.41	high
Clarington	$ 3.50	high
Aurora	$ 3.73	high
Oakville	$ 3.91	high
King	$ 4.12	high
Whitby	$ 4.33	high
Ajax	$ 4.37	high
Pickering	$ 4.63	high
GTA	**$ 3.34**	

Timmins	$ 1.87	low
Sault Ste. Marie	$ 1.95	low
North Bay	$ 2.55	low
Greenstone	$ 2.59	low
Greater Sudbury	$ 3.28	mid
Kenora	$ 3.60	high
Thunder Bay	$ 4.40	high
North	**$ 2.89**	

Penetanguishene	$ 1.36	low
Orillia	$ 2.22	low
Collingwood	$ 2.69	mid
Orangeville	$ 2.73	mid
Innisfil	$ 2.92	mid
Barrie	$ 3.51	high
Simcoe/Musk./Duff.	**$ 2.57**	

Commercial Comparisons - Office Buildings—by Location (taxes per sq. ft.) (cont'd)

Commercial - Office	2014 Total Taxes	2014 Relative Taxes
Sarnia	$ 2.04	low
Central Elgin	$ 2.29	low
London	$ 2.32	low
Windsor	$ 2.43	low
St. Thomas	$ 2.50	low
Kitchener	$ 2.53	low
Waterloo	$ 2.74	mid
Owen Sound	$ 2.86	mid
Stratford	$ 3.26	mid
Tillsonburg	$ 3.28	mid
North Perth	$ 3.39	high
Guelph	$ 3.44	high
Cambridge	$ 3.44	high
Southwest	**$ 2.81**	

Commercial Summary - Office

LOW	MID	HIGH
Belleville	Caledon	Ajax
Brockville	Collingwood	Aurora
Central Elgin	Cornwall	Barrie
Greenstone	Fort Erie	Brampton
Halton Hills	Georgina	Burlington
Kitchener	Greater Sudbury	Cambridge
London	Grimsby	Clarington
Milton	Hamilton	Guelph
Niagara-on-the-Lake	Innisfil	Kenora
North Bay	Markham	King
Orillia	Newmarket	Kingston
Penetanguishene	Orangeville	Mississauga
Prince Edward County	Oshawa	Niagara Falls
Quinte West	Owen Sound	North Perth
Sarnia	Port Colborne	Oakville
Sault Ste. Marie	Richmond Hill	Ottawa
St. Catharines	Scugog	Peterborough
St. Thomas	Stratford	Pickering
Timmins	Thorold	Port Hope
Welland	Tillsonburg	Thunder Bay
Whitchurch-Stouffville	Vaughan	Whitby
Windsor	Waterloo	

Commercial Comparisons - Neighbourhood Shopping - (taxes per sq. ft.)

Municipality	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Saugeen Shores	$ 0.50	$ 0.54	$ 1.04	low
Penetanguishene	$ 0.72	$ 0.58	$ 1.30	low
Elliot Lake	$ 0.99	$ 0.37	$ 1.36	low
Gravenhurst	$ 0.85	$ 0.51	$ 1.36	low
Greenstone	$ 1.03	$ 0.37	$ 1.40	low
North Perth	$ 0.81	$ 0.81	$ 1.62	low
Stratford	$ 1.05	$ 0.65	$ 1.70	low
Springwater	$ 0.73	$ 1.10	$ 1.83	low
The Blue Mountains	$ 0.74	$ 1.09	$ 1.83	low
South Frontenac	$ 0.60	$ 1.25	$ 1.85	low
Meaford	$ 0.99	$ 0.93	$ 1.92	low
Timmins	$ 1.43	$ 0.54	$ 1.96	low
Kingsville	$ 0.92	$ 1.11	$ 2.03	low
Middlesex Centre	$ 0.89	$ 1.21	$ 2.10	low
Prince Edward County	$ 1.24	$ 0.93	$ 2.18	low
Strathroy-Caradoc	$ 1.10	$ 1.26	$ 2.36	low
Wellesley	$ 1.27	$ 1.12	$ 2.38	low
East Gwillimbury	$ 1.08	$ 1.35	$ 2.43	low
Lambton Shores	$ 1.28	$ 1.19	$ 2.47	low
Wilmot	$ 1.32	$ 1.23	$ 2.56	low
Bracebridge	$ 1.65	$ 0.93	$ 2.58	low
Huntsville	$ 1.70	$ 1.03	$ 2.73	low
North Bay	$ 1.84	$ 0.90	$ 2.74	low
King	$ 1.22	$ 1.55	$ 2.77	low
Kenora	$ 1.90	$ 0.88	$ 2.78	low
West Lincoln	$ 1.67	$ 1.15	$ 2.83	low
Georgina	$ 1.46	$ 1.39	$ 2.86	low
Central Elgin	$ 1.87	$ 1.01	$ 2.88	low
North Dumfries	$ 1.46	$ 1.46	$ 2.92	low
Innisfil	$ 1.42	$ 1.51	$ 2.93	low
Orillia	$ 1.73	$ 1.26	$ 2.98	low
Belleville	$ 1.94	$ 1.06	$ 3.00	low
Central Huron	$ 1.64	$ 1.37	$ 3.02	mid
Niagara Falls	$ 1.93	$ 1.14	$ 3.07	mid
Niagara-on-the-Lake	$ 1.69	$ 1.40	$ 3.09	mid
Hanover	$ 1.57	$ 1.55	$ 3.12	mid
Fort Erie	$ 2.03	$ 1.12	$ 3.15	mid
Thorold	$ 2.06	$ 1.10	$ 3.16	mid
Tillsonburg	$ 1.94	$ 1.27	$ 3.21	mid
Grimsby	$ 2.02	$ 1.23	$ 3.25	mid
Brock	$ 2.02	$ 1.27	$ 3.30	mid
Halton Hills	$ 1.75	$ 1.56	$ 3.31	mid
Whitchurch-Stouffville	$ 1.41	$ 1.92	$ 3.33	mid
Quinte West	$ 1.81	$ 1.53	$ 3.34	mid
Newmarket	$ 1.58	$ 1.84	$ 3.41	mid
Milton	$ 1.64	$ 1.80	$ 3.44	mid
Lakeshore	$ 1.53	$ 1.95	$ 3.48	mid
Richmond Hill	$ 1.43	$ 2.07	$ 3.50	mid
Collingwood	$ 1.83	$ 1.68	$ 3.50	mid

Commercial Comparisons - Neighbourhood Shopping - (taxes per sq. ft.) (cont'd)

Municipality	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Windsor	$ 2.44	$ 1.08	$ 3.53	mid
Brant	$ 1.90	$ 1.64	$ 3.53	mid
Waterloo	$ 2.01	$ 1.54	$ 3.56	mid
Ingersoll	$ 2.29	$ 1.30	$ 3.58	mid
Whitby	$ 2.12	$ 1.50	$ 3.61	mid
Welland	$ 2.42	$ 1.20	$ 3.63	mid
Kingston	$ 2.26	$ 1.38	$ 3.64	mid
Owen Sound	$ 2.41	$ 1.34	$ 3.75	mid
Lincoln	$ 2.30	$ 1.52	$ 3.82	mid
Pelham	$ 2.35	$ 1.47	$ 3.82	mid
Markham	$ 1.53	$ 2.30	$ 3.83	mid
Scugog	$ 2.23	$ 1.61	$ 3.84	mid
Kitchener	$ 2.20	$ 1.65	$ 3.85	mid
Port Colborne	$ 2.61	$ 1.26	$ 3.87	high
Woolwich	$ 2.00	$ 1.89	$ 3.89	high
St. Catharines	$ 2.61	$ 1.31	$ 3.92	high
Oshawa	$ 2.49	$ 1.43	$ 3.92	high
Ajax	$ 2.33	$ 1.67	$ 4.00	high
Greater Sudbury	$ 2.79	$ 1.24	$ 4.04	high
Sarnia	$ 2.46	$ 1.59	$ 4.05	high
St. Thomas	$ 2.68	$ 1.54	$ 4.22	high
Burlington	$ 2.23	$ 2.00	$ 4.23	high
Barrie	$ 2.44	$ 1.81	$ 4.24	high
London	$ 2.60	$ 1.65	$ 4.25	high
Orangeville	$ 2.49	$ 1.77	$ 4.26	high
Guelph	$ 2.46	$ 1.80	$ 4.26	high
Oakville	$ 2.21	$ 2.08	$ 4.29	high
Aurora	$ 1.93	$ 2.39	$ 4.32	high
Pickering	$ 2.52	$ 1.82	$ 4.34	high
Vaughan	$ 1.79	$ 2.56	$ 4.35	high
Peterborough	$ 2.53	$ 1.86	$ 4.39	high
Port Hope	$ 2.60	$ 1.80	$ 4.40	high
Sault Ste. Marie	$ 3.16	$ 1.25	$ 4.41	high
Cambridge	$ 2.66	$ 1.90	$ 4.56	high
Mississauga	$ 2.17	$ 2.42	$ 4.58	high
Thunder Bay	$ 3.35	$ 1.27	$ 4.63	high
Caledon	$ 2.13	$ 2.53	$ 4.66	high
Brampton	$ 2.46	$ 2.28	$ 4.74	high
Cornwall	$ 3.24	$ 1.67	$ 4.91	high
Clarington	$ 3.36	$ 1.56	$ 4.92	high
Brockville	$ 3.20	$ 1.83	$ 5.03	high
Hamilton	$ 3.32	$ 1.84	$ 5.16	high
Ottawa	$ 3.28	$ 2.34	$ 5.62	high
Average	**$ 1.91**	**$ 1.43**	**$ 3.35**	
Median	**$ 1.93**	**$ 1.40**	**$ 3.46**	
Minimum	**$ 0.50**	**$ 0.37**	**$ 1.04**	
Maximum	**$ 3.36**	**$ 2.56**	**$ 5.62**	

Commercial Comparisons - Neighbourhood Shopping - sorted by Population (taxes per sq. ft.)

Municipalities with populations less than 15,000

Municipality	2014 Total Taxes	2014 Relative Taxes
Saugeen Shores	$ 1.04	low
Penetanguishene	$ 1.30	low
Elliot Lake	$ 1.36	low
Gravenhurst	$ 1.36	low
Greenstone	$ 1.40	low
North Perth	$ 1.62	low
The Blue Mountains	$ 1.83	low
Meaford	$ 1.92	low
Wellesley	$ 2.38	low
Lambton Shores	$ 2.47	low
West Lincoln	$ 2.83	low
Central Elgin	$ 2.88	low
North Dumfries	$ 2.92	low
Central Huron	$ 3.02	mid
Hanover	$ 3.12	mid
Brock	$ 3.30	mid
Ingersoll	$ 3.58	mid
< 15,000	**$ 2.25**	

Municipalities with populations between 15,000—29,999

Municipality	2014 Total Taxes	2014 Relative Taxes
Springwater	$ 1.83	low
South Frontenac	$ 1.85	low
Kingsville	$ 2.03	low
Middlesex Centre	$ 2.10	low
Prince Edward County	$ 2.18	low
Strathroy-Caradoc	$ 2.36	low
East Gwillimbury	$ 2.43	low
Wilmot	$ 2.56	low
Bracebridge	$ 2.58	low
Huntsville	$ 2.73	low
King	$ 2.77	low
Kenora	$ 2.78	low
Niagara-on-the-Lake	$ 3.09	mid
Thorold	$ 3.16	mid
Tillsonburg	$ 3.21	mid
Grimsby	$ 3.25	mid
Collingwood	$ 3.50	mid
Owen Sound	$ 3.75	mid
Lincoln	$ 3.82	mid
Pelham	$ 3.82	mid
Scugog	$ 3.84	mid
Port Colborne	$ 3.87	high
Woolwich	$ 3.89	high
Orangeville	$ 4.26	high
Port Hope	$ 4.40	high
Brockville	$ 5.03	high
15,000 - 29,999	**$ 3.12**	

Commercial Comparisons - Neighbourhood Shopping - sorted by Population (cont'd) (taxes per sq. ft.)

Municipalities with populations between 30,000—99,999

Municipality	2014 Total Taxes	2014 Relative Taxes
Stratford	$ 1.70	low
Timmins	$ 1.96	low
North Bay	$ 2.74	low
Georgina	$ 2.86	low
Innisfil	$ 2.93	low
Orillia	$ 2.98	low
Belleville	$ 3.00	low
Niagara Falls	$ 3.07	mid
Fort Erie	$ 3.15	mid
Halton Hills	$ 3.31	mid
Whitchurch-Stouffville	$ 3.33	mid
Quinte West	$ 3.34	mid
Newmarket	$ 3.41	mid
Lakeshore	$ 3.48	mid
Brant	$ 3.53	mid
Welland	$ 3.63	mid
Sarnia	$ 4.05	high
St. Thomas	$ 4.22	high
Aurora	$ 4.32	high
Pickering	$ 4.34	high
Peterborough	$ 4.39	high
Sault Ste. Marie	$ 4.41	high
Caledon	$ 4.66	high
Cornwall	$ 4.91	high
Clarington	$ 4.92	high
30,000 - 99,999	**$ 3.55**	

Municipalities with populations greater than 100,000

Municipality	2014 Total Taxes	2014 Relative Taxes
Milton	$ 3.44	mid
Richmond Hill	$ 3.50	mid
Windsor	$ 3.53	mid
Waterloo	$ 3.56	mid
Whitby	$ 3.61	mid
Kingston	$ 3.64	mid
Markham	$ 3.83	mid
Kitchener	$ 3.85	mid
St. Catharines	$ 3.92	high
Oshawa	$ 3.92	high
Ajax	$ 4.00	high
Greater Sudbury	$ 4.04	high
Burlington	$ 4.23	high
Barrie	$ 4.24	high
London	$ 4.25	high
Guelph	$ 4.26	high
Oakville	$ 4.29	high
Vaughan	$ 4.35	high
Cambridge	$ 4.56	high
Mississauga	$ 4.58	high
Thunder Bay	$ 4.63	high
Brampton	$ 4.74	high
Hamilton	$ 5.16	high
Ottawa	$ 5.62	high
> 100,000	**$ 4.16**	

Commercial Comparisons - Neighbourhood Shopping
by Location (taxes per sq. ft.)

Municipality	2014 Total Taxes	2014 Relative Taxes
South Frontenac	$ 1.85	low
Prince Edward County	$ 2.18	low
Belleville	$ 3.00	low
Quinte West	$ 3.34	mid
Kingston	$ 3.64	mid
Peterborough	$ 4.39	high
Port Hope	$ 4.40	high
Cornwall	$ 4.91	high
Brockville	$ 5.03	high
Ottawa	$ 5.62	high
Eastern	**$ 3.84**	

East Gwillimbury	$ 2.43	low
King	$ 2.77	low
Georgina	$ 2.86	low
Brock	$ 3.30	mid
Halton Hills	$ 3.31	mid
Whitchurch-Stouffville	$ 3.33	mid
Newmarket	$ 3.41	mid
Milton	$ 3.44	mid
Richmond Hill	$ 3.50	mid
Whitby	$ 3.61	mid
Markham	$ 3.83	mid
Scugog	$ 3.84	mid
Oshawa	$ 3.92	high
Ajax	$ 4.00	high
Burlington	$ 4.23	high
Oakville	$ 4.29	high
Aurora	$ 4.32	high
Pickering	$ 4.34	high
Vaughan	$ 4.35	high
Mississauga	$ 4.58	high
Caledon	$ 4.66	high
Brampton	$ 4.74	high
Clarington	$ 4.92	high
GTA	**$ 3.83**	

Municipality	2014 Total Taxes	2014 Relative Taxes
West Lincoln	$ 2.83	low
Niagara Falls	$ 3.07	mid
Niagara-on-the-Lake	$ 3.09	mid
Fort Erie	$ 3.15	mid
Thorold	$ 3.16	mid
Grimsby	$ 3.25	mid
Welland	$ 3.63	mid
Lincoln	$ 3.82	mid
Pelham	$ 3.82	mid
Port Colborne	$ 3.87	high
St. Catharines	$ 3.92	high
Hamilton	$ 5.16	high
Niagara/Hamilton	**$ 3.56**	

Elliot Lake	$ 1.36	low
Greenstone	$ 1.40	low
Timmins	$ 1.96	low
North Bay	$ 2.74	low
Kenora	$ 2.78	low
Greater Sudbury	$ 4.04	high
Sault Ste. Marie	$ 4.41	high
Thunder Bay	$ 4.63	high
North	**$ 2.91**	

Penetanguishene	$ 1.30	low
Gravenhurst	$ 1.36	low
Springwater	$ 1.83	low
Bracebridge	$ 2.58	low
Huntsville	$ 2.73	low
Innisfil	$ 2.93	low
Orillia	$ 2.98	low
Collingwood	$ 3.50	mid
Barrie	$ 4.24	high
Orangeville	$ 4.26	high
Simcoe/Musk./Duff.	**$ 2.77**	

Commercial Comparisons - Neighbourhood Shopping—by Location (taxes per sq. ft.) (cont'd)

Municipality	2014 Total Taxes	2014 Relative Taxes
Saugeen Shores	$ 1.04	low
North Perth	$ 1.62	low
Stratford	$ 1.70	low
The Blue Mountains	$ 1.83	low
Meaford	$ 1.92	low
Kingsville	$ 2.03	low
Middlesex Centre	$ 2.10	low
Strathroy-Caradoc	$ 2.36	low
Wellesley	$ 2.38	low
Lambton Shores	$ 2.47	low
Wilmot	$ 2.56	low
Central Elgin	$ 2.88	low
North Dumfries	$ 2.92	low
Central Huron	$ 3.02	mid
Hanover	$ 3.12	mid
Tillsonburg	$ 3.21	mid
Lakeshore	$ 3.48	mid
Windsor	$ 3.53	mid
Brant	$ 3.53	mid
Waterloo	$ 3.56	mid
Ingersoll	$ 3.58	mid
Owen Sound	$ 3.75	mid
Kitchener	$ 3.85	mid
Woolwich	$ 3.89	high
Sarnia	$ 4.05	high
St. Thomas	$ 4.22	high
London	$ 4.25	high
Guelph	$ 4.26	high
Cambridge	$ 4.56	high
Southwest	**$ 3.02**	

Commercial Summary - Neighbourhood Shopping

LOW	MID	HIGH
Belleville	Brant	Ajax
Bracebridge	Brock	Aurora
Central Elgin	Central Huron	Barrie
East Gwillimbury	Collingwood	Brampton
Elliot Lake	Fort Erie	Brockville
Georgina	Grimsby	Burlington
Gravenhurst	Halton Hills	Caledon
Greenstone	Hanover	Cambridge
Huntsville	Ingersoll	Clarington
Innisfil	Kingston	Cornwall
Kenora	Kitchener	Greater Sudbury
King	Lakeshore	Guelph
Kingsville	Lincoln	Hamilton
Lambton Shores	Markham	London
Meaford	Milton	Mississauga
Middlesex Centre	Newmarket	Oakville
North Bay	Niagara Falls	Orangeville
North Dumfries	Niagara-on-the-Lake	Oshawa
North Perth	Owen Sound	Ottawa
Orillia	Pelham	Peterborough
Penetanguishene	Quinte West	Pickering
Prince Edward County	Richmond Hill	Port Colborne
Saugeen Shores	Scugog	Port Hope
South Frontenac	Thorold	Sarnia
Springwater	Tillsonburg	Sault Ste. Marie
Stratford	Waterloo	St. Catharines
Strathroy-Caradoc	Welland	St. Thomas
The Blue Mountains	Whitby	Thunder Bay
Timmins	Whitchurch-Stouffville	Vaughan
Wellesley	Windsor	Woolwich
West Lincoln		
Wilmot		

Commercial Comparisons—Hotels (per suite)

Hotels	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Clarington	$ 326	$ 224	$ 550	low
Lambton Shores	$ 618	$ 253	$ 871	low
Aurora	$ 397	$ 490	$ 886	low
Halton Hills	$ 475	$ 425	$ 900	low
Lincoln	$ 553	$ 367	$ 919	low
Ingersoll	$ 645	$ 366	$ 1,011	low
Quinte West	$ 558	$ 461	$ 1,019	low
Fort Erie	$ 658	$ 363	$ 1,021	low
Sarnia	$ 603	$ 420	$ 1,022	low
Richmond Hill	$ 418	$ 607	$ 1,025	low
Kenora	$ 800	$ 363	$ 1,164	low
Whitby	$ 686	$ 486	$ 1,171	low
Newmarket	$ 558	$ 650	$ 1,208	low
Port Hope	$ 726	$ 503	$ 1,229	low
Mississauga	$ 592	$ 659	$ 1,251	low
Oakville	$ 648	$ 612	$ 1,260	low
Oshawa	$ 826	$ 473	$ 1,299	low
Windsor	$ 906	$ 402	$ 1,308	low
Brockville	$ 838	$ 481	$ 1,319	mid
Orillia	$ 783	$ 569	$ 1,352	mid
Burlington	$ 755	$ 676	$ 1,431	mid
St. Catharines	$ 956	$ 482	$ 1,438	mid
Ajax	$ 888	$ 638	$ 1,526	mid
Guelph	$ 884	$ 644	$ 1,528	mid
Grimsby	$ 931	$ 600	$ 1,531	mid
Markham	$ 616	$ 926	$ 1,542	mid
Milton	$ 742	$ 818	$ 1,560	mid
Barrie	$ 905	$ 671	$ 1,577	mid
Brampton	$ 820	$ 758	$ 1,579	mid
Welland	$ 1,056	$ 525	$ 1,581	mid
Kitchener	$ 937	$ 701	$ 1,638	mid
London	$ 1,007	$ 637	$ 1,644	mid

Commercial Comparisons—Hotels (per suite) (cont'd)

Hotels	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Owen Sound	$ 1,057	$ 588	$ 1,645	mid
Caledon	$ 779	$ 896	$ 1,675	mid
Cambridge	$ 1,014	$ 726	$ 1,740	mid
Timmins	$ 1,279	$ 480	$ 1,759	mid
Cornwall	$ 1,169	$ 601	$ 1,770	high
Collingwood	$ 922	$ 848	$ 1,770	high
Sault Ste. Marie	$ 1,284	$ 507	$ 1,791	high
Thunder Bay	$ 1,362	$ 518	$ 1,880	high
Thorold	$ 1,254	$ 673	$ 1,927	high
Stratford	$ 1,231	$ 703	$ 1,934	high
Ottawa	$ 1,169	$ 821	$ 1,990	high
Greater Sudbury	$ 1,382	$ 616	$ 1,998	high
North Bay	$ 1,385	$ 613	$ 1,998	high
Vaughan	$ 833	$ 1,194	$ 2,027	high
Hamilton	$ 1,377	$ 764	$ 2,141	high
Belleville	$ 1,417	$ 783	$ 2,200	high
Niagara Falls	$ 1,417	$ 840	$ 2,257	high
Kingston	$ 1,541	$ 940	$ 2,480	high
Waterloo	$ 1,471	$ 1,129	$ 2,600	high
Orangeville	$ 1,842	$ 1,312	$ 3,154	high
Niagara-on-the-Lake	$ 1,751	$ 1,455	$ 3,206	high
Average	**$ 944**	**$ 646**	**$ 1,591**	
Median	**$ 888**	**$ 613**	**$ 1,560**	
Minimum	**$ 326**	**$ 224**	**$ 550**	
Maximum	**$ 1,842**	**$ 1,455**	**$ 3,206**	

- The average number of rooms across the survey for hotel properties is 121 rooms

- The average current value assessment per unit for hotels in the survey is $54,000 per room, however, there was a significant range in terms of CVA values from $19,000 to $125,000

Commercial Comparisons - Hotel by Population Group
Taxes per Suite

Municipalities with populations less than 15,000

Hotels	2014 Total Taxes	2014 Relative Taxes
Lambton Shores	$ 871	low
Ingersoll	$ 1,011	low
< 15,000	**$ 941**	

Municipalities with populations between 15,000—29,999

Hotels	2014 Total Taxes	2014 Relative Taxes
Lincoln	$ 919	low
Kenora	$ 1,164	low
Port Hope	$ 1,229	low
Brockville	$ 1,319	mid
Grimsby	$ 1,531	mid
Owen Sound	$ 1,645	mid
Collingwood	$ 1,770	high
Thorold	$ 1,927	high
Orangeville	$ 3,154	high
Niagara-on-the-Lake	$ 3,206	high
15,000 - 29,999	**$ 1,786**	

Municipalities with populations between 30,000—99,999

Hotels	2014 Total Taxes	2014 Relative Taxes
Clarington	$ 550	low
Aurora	$ 886	low
Halton Hills	$ 900	low
Quinte West	$ 1,019	low
Fort Erie	$ 1,021	low
Sarnia	$ 1,022	low
Newmarket	$ 1,208	low
Orillia	$ 1,352	mid
Welland	$ 1,581	mid
Caledon	$ 1,675	mid
Timmins	$ 1,759	mid
Cornwall	$ 1,770	high
Sault Ste. Marie	$ 1,791	high
Stratford	$ 1,934	high
North Bay	$ 1,998	high
Belleville	$ 2,200	high
Niagara Falls	$ 2,257	high
30,000 - 99,999	**$ 1,466**	

Commercial Comparisons - Hotel by Population Group (cont'd)
Taxes per Suite

Municipalities with populations greater than 100,000

Hotels	2014 Total Taxes	2014 Relative Taxes
Richmond Hill	$ 1,025	low
Whitby	$ 1,171	low
Mississauga	$ 1,251	low
Oakville	$ 1,260	low
Oshawa	$ 1,299	low
Windsor	$ 1,308	low
Burlington	$ 1,431	mid
St. Catharines	$ 1,438	mid
Ajax	$ 1,526	mid
Guelph	$ 1,528	mid
Markham	$ 1,542	mid
Milton	$ 1,560	mid
Barrie	$ 1,577	mid
Brampton	$ 1,579	mid
Kitchener	$ 1,638	mid
London	$ 1,644	mid
Cambridge	$ 1,740	mid
Thunder Bay	$ 1,880	high
Ottawa	$ 1,990	high
Greater Sudbury	$ 1,998	high
Vaughan	$ 2,027	high
Hamilton	$ 2,141	high
Kingston	$ 2,480	high
Waterloo	$ 2,600	high
> 100,000	**$ 1,651**	

Commercial Comparisons - Hotel—by Location
Taxes per Suite

Hotels	2014 Total Taxes	2014 Relative Taxes
Quinte West	$ 1,019	low
Port Hope	$ 1,229	low
Brockville	$ 1,319	mid
Cornwall	$ 1,770	high
Ottawa	$ 2,990	high
Belleville	$ 2,200	high
Kingston	$ 2,480	high
Eastern	**$ 1,715**	
Clarington	$ 550	low
Aurora	$ 886	low
Halton Hills	$ 900	low
Richmond Hill	$ 1,025	low
Whitby	$ 1,171	low
Newmarket	$ 1,208	low
Mississauga	$ 1,251	low
Oakville	$ 1,260	low
Oshawa	$ 1,299	low
Burlington	$ 1,431	mid
Ajax	$ 1,526	mid
Markham	$ 1,542	mid
Milton	$ 1,560	mid
Brampton	$ 1,579	mid
Caledon	$ 1,675	mid
Vaughan	$ 2,027	high
GTA	**$ 1,306**	
Orillia	$ 1,352	mid
Barrie	$ 1,577	mid
Collingwood	$ 1,770	high
Orangeville	$ 3,154	high
Simcoe/Musk./Duff.	**$ 1,963**	

Hotels	2014 Total Taxes	2014 Relative Taxes
Lincoln	$ 919	low
Fort Erie	$ 1,021	low
St. Catharines	$ 1,438	mid
Grimsby	$ 1,531	mid
Welland	$ 1,581	mid
Thorold	$ 1,927	high
Hamilton	$ 2,141	high
Niagara Falls	$ 2,257	high
Niagara-on-the-Lake	$ 3,206	high
Niagara/Hamilton	**$ 1,780**	
Kenora	$ 1,164	low
Timmins	$ 1,759	mid
Sault Ste. Marie	$ 1,791	high
Thunder Bay	$ 1,880	high
Greater Sudbury	$ 1,998	high
North Bay	$ 1,998	high
North	**$ 1,765**	
Lambton Shores	$ 871	low
Ingersoll	$ 1,011	low
Sarnia	$ 1,022	low
Windsor	$ 1,308	low
Guelph	$ 1,528	mid
Kitchener	$ 1,638	mid
London	$ 1,644	mid
Owen Sound	$ 1,645	mid
Cambridge	$ 1,740	mid
Stratford	$ 1,934	high
Waterloo	$ 2,600	high
Southwest	**$ 1,540**	

Commercial Summary - Hotel

LOW	MID	HIGH
Aurora	Ajax	Belleville
Clarington	Barrie	Collingwood
Fort Erie	Brampton	Cornwall
Halton Hills	Brockville	Greater Sudbury
Ingersoll	Burlington	Hamilton
Kenora	Caledon	Kingston
Lambton Shores	Cambridge	Niagara Falls
Lincoln	Grimsby	Niagara-on-the-Lake
Mississauga	Guelph	North Bay
Newmarket	Kitchener	Orangeville
Oakville	London	Ottawa
Oshawa	Markham	Sault Ste. Marie
Port Hope	Milton	Stratford
Quinte West	Orillia	Thorold
Richmond Hill	Owen Sound	Thunder Bay
Sarnia	St. Catharines	Vaughan
Whitby	Timmins	Waterloo
Windsor	Welland	

Commercial Comparisons—Motel (taxes per suite)

Commercial - Motels	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Lakeshore	$ 139	$ 128	$ 267	low
Kingsville	$ 195	$ 221	$ 416	low
Gravenhurst	$ 302	$ 176	$ 478	low
Central Huron	$ 287	$ 212	$ 499	low
Springwater	$ 199	$ 300	$ 499	low
Brant	$ 289	$ 231	$ 519	low
Thorold	$ 384	$ 190	$ 575	low
North Perth	$ 301	$ 303	$ 604	low
Prince Edward County	$ 372	$ 262	$ 634	low
Huntsville	$ 400	$ 238	$ 638	low
Welland	$ 428	$ 211	$ 639	low
Fort Erie	$ 465	$ 249	$ 714	low
Wainfleet	$ 471	$ 251	$ 722	low
Greenstone	$ 575	$ 203	$ 778	low
Caledon	$ 399	$ 395	$ 794	low
Grey Highlands	$ 360	$ 471	$ 831	low
Lambton Shores	$ 445	$ 399	$ 844	low
Richmond Hill	$ 365	$ 517	$ 882	low
Port Colborne	$ 609	$ 278	$ 887	low
Sault Ste. Marie	$ 646	$ 244	$ 890	low
Clarington	$ 653	$ 267	$ 920	low
Pickering	$ 564	$ 408	$ 973	low
Orillia	$ 614	$ 361	$ 975	low
Tillsonburg	$ 567	$ 410	$ 976	mid
Mississauga	$ 465	$ 518	$ 983	mid
Innisfil	$ 495	$ 499	$ 994	mid
Oshawa	$ 655	$ 343	$ 998	mid
Quinte West	$ 549	$ 465	$ 1,013	mid
Grimsby	$ 637	$ 411	$ 1,048	mid
Bracebridge	$ 707	$ 397	$ 1,104	mid
St. Thomas	$ 724	$ 417	$ 1,141	mid
Meaford	$ 607	$ 534	$ 1,141	mid
Sarnia	$ 676	$ 467	$ 1,142	mid
Pelham	$ 864	$ 287	$ 1,151	mid
Burlington	$ 635	$ 531	$ 1,166	mid

Commercial Comparisons—Motel (cont'd) Taxes per suite

Commercial - Motels	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Taxes
Brampton	$ 623	$ 556	$ 1,179	mid
Thunder Bay	$ 829	$ 358	$ 1,187	mid
North Bay	$ 811	$ 384	$ 1,195	mid
Orangeville	$ 728	$ 493	$ 1,221	mid
Vaughan	$ 512	$ 725	$ 1,237	mid
Ottawa	$ 748	$ 533	$ 1,281	mid
Owen Sound	$ 896	$ 389	$ 1,285	mid
Cambridge	$ 760	$ 540	$ 1,299	mid
Brockville	$ 829	$ 475	$ 1,304	mid
Ajax	$ 772	$ 541	$ 1,312	mid
Niagara Falls	$ 832	$ 494	$ 1,325	mid
Hanover	$ 679	$ 652	$ 1,331	high
Barrie	$ 773	$ 562	$ 1,335	high
Hamilton	$ 880	$ 477	$ 1,358	high
Whitby	$ 825	$ 554	$ 1,379	high
Stratford	$ 939	$ 440	$ 1,380	high
Windsor	$ 988	$ 434	$ 1,422	high
Saugeen Shores	$ 683	$ 747	$ 1,430	high
Cornwall	$ 1,005	$ 517	$ 1,521	high
Kitchener	$ 887	$ 648	$ 1,534	high
Kenora	$ 1,079	$ 468	$ 1,546	high
Greater Sudbury	$ 1,087	$ 475	$ 1,562	high
Guelph	$ 915	$ 666	$ 1,581	high
London	$ 994	$ 626	$ 1,619	high
St. Catharines	$ 1,085	$ 543	$ 1,629	high
Belleville	$ 1,089	$ 574	$ 1,663	high
Scugog	$ 976	$ 718	$ 1,693	high
Niagara-on-the-Lake	$ 957	$ 777	$ 1,734	high
Kingston	$ 1,098	$ 669	$ 1,767	high
Collingwood	$ 1,045	$ 929	$ 1,974	high
Timmins	$ 1,479	$ 555	$ 2,034	high
Peterborough	$ 1,193	$ 878	$ 2,071	high
Milton	$ 1,063	$ 1,150	$ 2,213	high
Waterloo	$ 1,631	$ 1,251	$ 2,882	high
Average	**$ 706**	**$ 472**	**$ 1,179**	
Median	**$ 679**	**$ 468**	**$ 1,166**	
Minimum	**$ 139**	**$ 128**	**$ 267**	
Maximum	**$ 1,631**	**$ 1,251**	**$ 2,882**	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

Municipalities with populations less than 15,000

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Gravenhurst	$ 478	low
Central Huron	$ 499	low
North Perth	$ 604	low
Wainfleet	$ 722	low
Greenstone	$ 778	low
Grey Highlands	$ 831	low
Lambton Shores	$ 844	low
Meaford	$ 1,141	mid
Hanover	$ 1,331	high
Saugeen Shores	$ 1,430	high
< 15,000	**$ 866**	

Municipalities with populations between 15,000—29,999

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Kingsville	$ 416	low
Springwater	$ 499	low
Thorold	$ 575	low
Prince Edward County	$ 634	low
Huntsville	$ 638	low
Port Colborne	$ 887	low
Tillsonburg	$ 976	mid
Grimsby	$ 1,048	mid
Bracebridge	$ 1,104	mid
Pelham	$ 1,151	mid
Orangeville	$ 1,221	mid
Owen Sound	$ 1,285	mid
Brockville	$ 1,304	mid
Kenora	$ 1,546	high
Scugog	$ 1,693	high
Niagara-on-the-Lake	$ 1,734	high
Collingwood	$ 1,974	high
15,000 - 29,999	**$ 1,099**	

Commercial Comparisons—Motel Taxes per suite— sorted by Population (cont'd)

Municipalities with populations between 30,000—99,999

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Lakeshore	$ 267	low
Brant	$ 519	low
Welland	$ 639	low
Fort Erie	$ 714	low
Caledon	$ 794	low
Sault Ste. Marie	$ 890	low
Clarington	$ 920	low
Pickering	$ 973	low
Orillia	$ 975	low
Innisfil	$ 994	mid
Quinte West	$ 1,013	mid
St. Thomas	$ 1,141	mid
Sarnia	$ 1,142	mid
North Bay	$ 1,195	mid
Niagara Falls	$ 1,325	mid
Stratford	$ 1,380	high
Cornwall	$ 1,521	high
Belleville	$ 1,663	high
Timmins	$ 2,034	high
Peterborough	$ 2,071	high
30,000 - 99,999	**$ 1,108**	

Municipalities with populations greater than 100,000

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Richmond Hill	$ 882	low
Mississauga	$ 983	mid
Oshawa	$ 998	mid
Burlington	$ 1,166	mid
Brampton	$ 1,179	mid
Thunder Bay	$ 1,187	mid
Vaughan	$ 1,237	mid
Ottawa	$ 1,281	mid
Cambridge	$ 1,299	mid
Ajax	$ 1,312	mid
Barrie	$ 1,335	high
Hamilton	$ 1,358	high
Whitby	$ 1,379	high
Windsor	$ 1,422	high
Kitchener	$ 1,534	high
Greater Sudbury	$ 1,562	high
Guelph	$ 1,581	high
London	$ 1,619	high
St. Catharines	$ 1,629	high
Kingston	$ 1,767	high
Milton	$ 2,213	high
Waterloo	$ 2,882	high
> 100,000	**$ 1,446**	

Commercial Comparisons - Motel—by Location

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Prince Edward County	$ 634	low
Quinte West	$ 1,013	mid
Ottawa	$ 1,281	mid
Brockville	$ 1,304	mid
Cornwall	$ 1,521	high
Belleville	$ 1,663	high
Kingston	$ 1,767	high
Peterborough	$ 2,071	high
Eastern	**$ 1,407**	

Caledon	$ 794	low
Richmond Hill	$ 882	low
Clarington	$ 920	low
Pickering	$ 973	low
Mississauga	$ 983	mid
Oshawa	$ 998	mid
Burlington	$ 1,166	mid
Brampton	$ 1,179	mid
Vaughan	$ 1,237	mid
Ajax	$ 1,312	mid
Whitby	$ 1,379	high
Scugog	$ 1,693	high
Milton	$ 2,213	high
GTA	**$ 1,210**	

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Thorold	$ 575	low
Welland	$ 639	low
Fort Erie	$ 714	low
Wainfleet	$ 722	low
Port Colborne	$ 887	low
Grimsby	$ 1,048	mid
Pelham	$ 1,151	mid
Niagara Falls	$ 1,325	mid
Hamilton	$ 1,358	high
St. Catharines	$ 1,629	high
Niagara-on-the-Lake	$ 1,734	high
Niagara/Hamilton	**$ 1,071**	

Greenstone	$ 778	low
Sault Ste. Marie	$ 890	low
Thunder Bay	$ 1,187	mid
North Bay	$ 1,195	mid
Kenora	$ 1,546	high
Greater Sudbury	$ 1,562	high
Timmins	$ 2,034	high
North	**$ 1,313**	

Commercial Comparisons - Motel—by Location (cont'd)

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Gravenhurst	$ 478	low
Springwater	$ 499	low
Huntsville	$ 638	low
Orillia	$ 975	low
Innisfil	$ 994	mid
Bracebridge	$ 1,104	mid
Orangeville	$ 1,221	mid
Barrie	$ 1,335	high
Collingwood	$ 1,974	high
Simcoe/Musk./Duff.	**$ 1,024**	

Commercial - Motels	2014 Total Taxes	2014 Relative Taxes
Lakeshore	$ 267	low
Kingsville	$ 416	low
Central Huron	$ 499	low
Brant	$ 519	low
North Perth	$ 604	low
Grey Highlands	$ 831	low
Lambton Shores	$ 844	low
Tillsonburg	$ 976	mid
St. Thomas	$ 1,141	mid
Meaford	$ 1,141	mid
Sarnia	$ 1,142	mid
Owen Sound	$ 1,285	mid
Cambridge	$ 1,299	mid
Hanover	$ 1,331	high
Stratford	$ 1,380	high
Windsor	$ 1,422	high
Saugeen Shores	$ 1,430	high
Kitchener	$ 1,534	high
Guelph	$ 1,581	high
London	$ 1,619	high
Waterloo	$ 2,882	high
Southwest	**$ 1,150**	

Commercial Summary - Motel

LOW	MID	HIGH
Brant	Ajax	Barrie
Caledon	Bracebridge	Belleville
Central Huron	Brampton	Collingwood
Clarington	Brockville	Cornwall
Fort Erie	Burlington	Greater Sudbury
Gravenhurst	Cambridge	Guelph
Greenstone	Grimsby	Hamilton
Grey Highlands	Innisfil	Hanover
Huntsville	Meaford	Kenora
Kingsville	Mississauga	Kingston
Lakeshore	Niagara Falls	Kitchener
Lambton Shores	North Bay	London
North Perth	Orangeville	Milton
Orillia	Oshawa	Niagara-on-the-Lake
Pickering	Ottawa	Peterborough
Port Colborne	Owen Sound	Saugeen Shores
Prince Edward County	Pelham	Scugog
Richmond Hill	Quinte West	St. Catharines
Sault Ste. Marie	Sarnia	Stratford
Springwater	St. Thomas	Timmins
Thorold	Thunder Bay	Waterloo
Wainfleet	Tillsonburg	Whitby
Welland	Vaughan	Windsor

Industrial Comparisons

Industrial Comparisons - Standard Industrial

Industrial - Standard	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Tax Burden
Meaford	$ 0.19	$ 0.16	$ 0.35	low
Grey Highlands	$ 0.30	$ 0.29	$ 0.59	low
Middlesex Centre	$ 0.35	$ 0.34	$ 0.68	low
Central Huron	$ 0.36	$ 0.35	$ 0.70	low
Quinte West	$ 0.46	$ 0.27	$ 0.73	low
Hanover	$ 0.42	$ 0.32	$ 0.74	low
North Perth	$ 0.46	$ 0.38	$ 0.84	low
Cornwall	$ 0.61	$ 0.26	$ 0.88	low
Orillia	$ 0.55	$ 0.38	$ 0.93	low
St. Thomas	$ 0.63	$ 0.34	$ 0.97	low
Huntsville	$ 0.58	$ 0.44	$ 1.02	low
North Bay	$ 0.62	$ 0.40	$ 1.02	low
Pelham	$ 0.72	$ 0.39	$ 1.12	low
Welland	$ 0.80	$ 0.32	$ 1.12	low
Bracebridge	$ 0.69	$ 0.43	$ 1.12	low
South Frontenac	$ 0.35	$ 0.79	$ 1.13	low
Barrie	$ 0.65	$ 0.51	$ 1.16	low
Central Elgin	$ 0.80	$ 0.37	$ 1.17	low
Owen Sound	$ 0.79	$ 0.38	$ 1.17	low
Brock	$ 0.76	$ 0.42	$ 1.17	low
Port Colborne	$ 0.83	$ 0.35	$ 1.18	low
Lambton Shores	$ 0.66	$ 0.52	$ 1.19	low
Wilmot	$ 0.60	$ 0.59	$ 1.19	low
Brant	$ 0.72	$ 0.49	$ 1.21	low
Brockville	$ 0.83	$ 0.38	$ 1.21	low
Tillsonburg	$ 0.81	$ 0.41	$ 1.22	low
Gravenhurst	$ 0.75	$ 0.48	$ 1.23	low
Lakeshore	$ 0.69	$ 0.57	$ 1.26	low
Penetanguishene	$ 0.72	$ 0.60	$ 1.32	low
Elliot Lake	$ 0.97	$ 0.36	$ 1.34	low
Strathroy-Caradoc	$ 0.74	$ 0.61	$ 1.35	low
Kingston	$ 0.91	$ 0.44	$ 1.35	low

Industrial Comparisons - Standard Industrial (cont'd)

Industrial - Standard	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Tax Burden
London	$ 0.86	$ 0.53	$ 1.39	mid
Greenstone	$ 1.13	$ 0.28	$ 1.41	mid
Innisfil	$ 0.68	$ 0.75	$ 1.43	mid
Halton Hills	$ 0.80	$ 0.64	$ 1.43	mid
The Blue Mountains	$ 0.62	$ 0.85	$ 1.47	mid
Kitchener	$ 0.82	$ 0.66	$ 1.48	mid
Stratford	$ 1.03	$ 0.46	$ 1.50	mid
Woolwich	$ 0.75	$ 0.75	$ 1.50	mid
Kingsville	$ 0.85	$ 0.65	$ 1.51	mid
Peterborough	$ 0.92	$ 0.63	$ 1.55	mid
Windsor	$ 1.12	$ 0.44	$ 1.56	mid
Collingwood	$ 0.80	$ 0.76	$ 1.56	mid
Cambridge	$ 0.92	$ 0.68	$ 1.60	mid
Sarnia	$ 1.02	$ 0.60	$ 1.62	mid
Vaughan	$ 0.68	$ 0.96	$ 1.64	mid
Niagara-on-the-Lake	$ 0.97	$ 0.69	$ 1.65	mid
Niagara Falls	$ 1.11	$ 0.56	$ 1.67	mid
Orangeville	$ 1.06	$ 0.63	$ 1.69	mid
Thorold	$ 1.17	$ 0.54	$ 1.70	mid
Belleville	$ 1.15	$ 0.55	$ 1.70	mid
Grimsby	$ 1.10	$ 0.61	$ 1.71	mid
Fort Erie	$ 1.19	$ 0.56	$ 1.75	mid
Kenora	$ 1.24	$ 0.52	$ 1.76	mid
St. Catharines	$ 1.22	$ 0.57	$ 1.79	mid
Richmond Hill	$ 0.76	$ 1.08	$ 1.83	mid
Lincoln	$ 1.18	$ 0.67	$ 1.84	mid
Aurora	$ 0.84	$ 1.02	$ 1.87	mid
West Lincoln	$ 1.17	$ 0.70	$ 1.87	mid
Whitchurch-Stouffville	$ 0.80	$ 1.08	$ 1.88	mid

Industrial Comparisons - Standard Industrial (cont'd)

Industrial - Standard	2014 Municipal Taxes	2014 Education Taxes	2014 Total Taxes	2014 Relative Tax Burden
Timmins	$ 1.41	$ 0.48	$ 1.89	high
Thunder Bay	$ 1.46	$ 0.43	$ 1.89	high
Sault Ste.Marie	$ 1.47	$ 0.43	$ 1.89	high
Port Hope	$ 1.33	$ 0.58	$ 1.91	high
Springwater	$ 0.76	$ 1.19	$ 1.96	high
North Dumfries	$ 0.95	$ 1.02	$ 1.97	high
Wainfleet	$ 1.35	$ 0.62	$ 1.97	high
Newmarket	$ 0.92	$ 1.06	$ 1.98	high
Waterloo	$ 1.12	$ 0.92	$ 2.04	high
Clarington	$ 1.29	$ 0.77	$ 2.06	high
Oshawa	$ 1.39	$ 0.69	$ 2.08	high
King	$ 0.94	$ 1.18	$ 2.12	high
Pickering	$ 1.31	$ 0.82	$ 2.13	high
Guelph	$ 1.33	$ 0.83	$ 2.16	high
Markham	$ 0.88	$ 1.31	$ 2.19	high
East Gwillimbury	$ 1.01	$ 1.24	$ 2.25	high
Mississauga	$ 1.04	$ 1.27	$ 2.31	high
Georgina	$ 1.25	$ 1.08	$ 2.33	high
Ingersoll	$ 1.63	$ 0.71	$ 2.34	high
Burlington	$ 1.23	$ 1.12	$ 2.34	high
Greater Sudbury	$ 1.77	$ 0.60	$ 2.36	high
Ajax	$ 1.52	$ 0.95	$ 2.47	high
Brampton	$ 1.25	$ 1.25	$ 2.50	high
Whitby	$ 1.60	$ 0.98	$ 2.59	high
Milton	$ 1.23	$ 1.37	$ 2.60	high
Scugog	$ 1.59	$ 1.03	$ 2.62	high
Hamilton	$ 1.87	$ 0.76	$ 2.63	high
Caledon	$ 1.25	$ 1.51	$ 2.76	high
Oakville	$ 1.44	$ 1.38	$ 2.82	high
Ottawa	$ 1.98	$ 1.27	$ 3.25	high
Average	**$ 0.97**	**$ 0.68**	**$ 1.64**	
Median	**$ 0.92**	**$ 0.60**	**$ 1.62**	
Minimum	**$ 0.19**	**$ 0.16**	**$ 0.35**	
Maximum	**$ 1.98**	**$ 1.51**	**$ 3.25**	

Standard Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Meaford	$ 0.35	low
Grey Highlands	$ 0.59	low
Central Huron	$ 0.70	low
Hanover	$ 0.74	low
North Perth	$ 0.84	low
Central Elgin	$ 1.17	low
Brock	$ 1.17	low
Lambton Shores	$ 1.19	low
Gravenhurst	$ 1.23	low
Penetanguishene	$ 1.32	low
Elliot Lake	$ 1.34	low
Greenstone	$ 1.41	mid
The Blue Mountains	$ 1.47	mid
West Lincoln	$ 1.87	mid
North Dumfries	$ 1.97	high
Wainfleet	$ 1.97	high
Ingersoll	$ 2.34	high
> 15,000	**$ 1.28**	

Municipalities with populations between 15,000—29,999

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Middlesex Centre	$ 0.68	low
Huntsville	$ 1.02	low
Pelham	$ 1.12	low
Bracebridge	$ 1.12	low
South Frontenac	$ 1.13	low
Owen Sound	$ 1.17	low
Port Colborne	$ 1.18	low
Wilmot	$ 1.19	low
Brockville	$ 1.21	low
Tillsonburg	$ 1.22	low
Strathroy-Caradoc	$ 1.35	low
Woolwich	$ 1.50	mid
Kingsville	$ 1.51	mid
Collingwood	$ 1.56	mid
Niagara-on-the-Lake	$ 1.65	mid
Orangeville	$ 1.69	mid
Thorold	$ 1.70	mid
Grimsby	$ 1.71	mid
Kenora	$ 1.76	mid
Lincoln	$ 1.84	mid
Port Hope	$ 1.91	high
Springwater	$ 1.96	high
King	$ 2.12	high
East Gwillimbury	$ 2.25	high
Scugog	$ 2.62	high
15,000 - 29,999	**$ 1.53**	

Standard Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations between 30,000—99,999

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Quinte West	$ 0.73	low
Cornwall	$ 0.88	low
Orillia	$ 0.93	low
St. Thomas	$ 0.97	low
North Bay	$ 1.02	low
Welland	$ 1.12	low
Brant	$ 1.21	low
Lakeshore	$ 1.26	low
Innisfil	$ 1.43	mid
Halton Hills	$ 1.43	mid
Stratford	$ 1.50	mid
Peterborough	$ 1.55	mid
Sarnia	$ 1.62	mid
Niagara Falls	$ 1.67	mid
Belleville	$ 1.70	mid
Fort Erie	$ 1.75	mid
Aurora	$ 1.87	mid
Whitchurch-Stouffville	$ 1.88	mid
Timmins	$ 1.89	high
Sault Ste.Marie	$ 1.89	high
Newmarket	$ 1.98	high
Clarington	$ 2.06	high
Pickering	$ 2.13	high
Georgina	$ 2.33	high
Caledon	$ 2.76	high
30,000 - 99,999	**$ 1.58**	

Municipalities with populations greater than 100,000

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Barrie	$ 1.16	low
Kingston	$ 1.35	low
London	$ 1.39	mid
Kitchener	$ 1.48	mid
Windsor	$ 1.56	mid
Cambridge	$ 1.60	mid
Vaughan	$ 1.64	mid
St. Catharines	$ 1.79	mid
Richmond Hill	$ 1.83	mid
Thunder Bay	$ 1.89	high
Waterloo	$ 2.04	high
Oshawa	$ 2.08	high
Guelph	$ 2.16	high
Markham	$ 2.19	high
Mississauga	$ 2.31	high
Burlington	$ 2.34	high
Greater Sudbury	$ 2.36	high
Ajax	$ 2.47	high
Brampton	$ 2.50	high
Whitby	$ 2.59	high
Milton	$ 2.60	high
Hamilton	$ 2.63	high
Oakville	$ 2.82	high
Ottawa	$ 3.25	high
> 100,000	**$ 2.09**	

Standard Industrial Comparisons—by Location (taxes per sq. ft.)

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Quinte West	$ 0.73	low
Cornwall	$ 0.88	low
South Frontenac	$ 1.13	low
Brockville	$ 1.21	low
Kingston	$ 1.35	low
Peterborough	$ 1.55	mid
Belleville	$ 1.70	mid
Port Hope	$ 1.91	high
Ottawa	$ 3.25	high
Eastern	**$ 1.52**	

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Brock	$ 1.17	low
Halton Hills	$ 1.43	mid
Vaughan	$ 1.64	mid
Richmond Hill	$ 1.83	mid
Aurora	$ 1.87	mid
Whitchurch-Stouffville	$ 1.88	mid
Newmarket	$ 1.98	high
Clarington	$ 2.06	high
Oshawa	$ 2.08	high
King	$ 2.12	high
Pickering	$ 2.13	high
Markham	$ 2.19	high
East Gwillimbury	$ 2.25	high
Mississauga	$ 2.31	high
Georgina	$ 2.33	high
Burlington	$ 2.34	high
Ajax	$ 2.47	high
Brampton	$ 2.50	high
Whitby	$ 2.59	high
Milton	$ 2.60	high
Scugog	$ 2.62	high
Caledon	$ 2.76	high
Oakville	$ 2.82	high
GTA	**$ 2.17**	

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Pelham	$ 1.12	low
Welland	$ 1.12	low
Port Colborne	$ 1.18	low
Niagara-on-the-Lake	$ 1.65	mid
Niagara Falls	$ 1.67	mid
Thorold	$ 1.70	mid
Grimsby	$ 1.71	mid
Fort Erie	$ 1.75	mid
St. Catharines	$ 1.79	mid
Lincoln	$ 1.84	mid
West Lincoln	$ 1.87	mid
Wainfleet	$ 1.97	high
Hamilton	$ 2.63	high
Niagara/Hamilton	**$ 1.69**	

North Bay	$ 1.02	low
Elliot Lake	$ 1.34	low
Greenstone	$ 1.41	mid
Kenora	$ 1.76	mid
Timmins	$ 1.89	high
Thunder Bay	$ 1.89	high
Sault Ste.Marie	$ 1.89	high
Greater Sudbury	$ 2.36	high
North	**$ 1.70**	

Orillia	$ 0.93	low
Huntsville	$ 1.02	low
Bracebridge	$ 1.12	low
Barrie	$ 1.16	low
Gravenhurst	$ 1.23	low
Penetanguishene	$ 1.32	low
Innisfil	$ 1.43	mid
Collingwood	$ 1.56	mid
Orangeville	$ 1.69	mid
Springwater	$ 1.96	high
Simcoe/Musk./Duff.	**$ 1.34**	

Standard Industrial Comparisons—by Location (taxes per sq. ft.) (cont'd)

Industrial - Standard	2014 Total Taxes	2014 Relative Tax Burden
Meaford	$ 0.35	low
Grey Highlands	$ 0.59	low
Middlesex Centre	$ 0.68	low
Central Huron	$ 0.70	low
Hanover	$ 0.74	low
North Perth	$ 0.84	low
St. Thomas	$ 0.97	low
Central Elgin	$ 1.17	low
Owen Sound	$ 1.17	low
Lambton Shores	$ 1.19	low
Wilmot	$ 1.19	low
Brant	$ 1.21	low
Tillsonburg	$ 1.22	low
Lakeshore	$ 1.26	low
Strathroy-Caradoc	$ 1.35	low
London	$ 1.39	mid
The Blue Mountains	$ 1.47	mid
Kitchener	$ 1.48	mid
Stratford	$ 1.50	mid
Woolwich	$ 1.50	mid
Kingsville	$ 1.51	mid
Windsor	$ 1.56	mid
Cambridge	$ 1.60	mid
Sarnia	$ 1.62	mid
North Dumfries	$ 1.97	high
Waterloo	$ 2.04	high
Guelph	$ 2.16	high
Ingersoll	$ 2.34	high
Southwest	**$ 1.31**	

Large Industrial Comparisons (taxes per sq. ft.)

Large Industrial	2014 Municipal Taxes per sq. ft.	2014 Education Taxes per sq. ft.	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
North Bay	$ 0.18	$ 0.12	$ 0.30	low
West Lincoln	$ 0.29	$ 0.17	$ 0.46	low
Clarington	$ 0.31	$ 0.19	$ 0.50	low
Welland	$ 0.42	$ 0.18	$ 0.59	low
Stratford	$ 0.42	$ 0.19	$ 0.62	low
North Perth	$ 0.35	$ 0.28	$ 0.63	low
Collingwood	$ 0.36	$ 0.34	$ 0.69	low
Fort Erie	$ 0.52	$ 0.24	$ 0.76	low
Brant	$ 0.46	$ 0.32	$ 0.78	low
Kingsville	$ 0.47	$ 0.36	$ 0.83	low
Orangeville	$ 0.53	$ 0.31	$ 0.84	low
Sault Ste. Marie	$ 0.74	$ 0.13	$ 0.87	low
Thorold	$ 0.61	$ 0.29	$ 0.90	low
Barrie	$ 0.51	$ 0.40	$ 0.91	low
Windsor	$ 0.67	$ 0.26	$ 0.93	low
Tillsonburg	$ 0.63	$ 0.32	$ 0.94	low
Kitchener	$ 0.54	$ 0.43	$ 0.97	low
Cornwall	$ 0.70	$ 0.28	$ 0.98	low
Cambridge	$ 0.56	$ 0.42	$ 0.98	low
Strathroy-Caradoc	$ 0.54	$ 0.45	$ 0.99	low
St. Thomas	$ 0.70	$ 0.31	$ 1.02	mid
Ingersoll	$ 0.72	$ 0.32	$ 1.04	mid
Kingston	$ 0.71	$ 0.35	$ 1.06	mid
Grey Highlands	$ 0.54	$ 0.53	$ 1.07	mid
Central Elgin	$ 0.77	$ 0.30	$ 1.08	mid
St. Catharines	$ 0.73	$ 0.34	$ 1.08	mid
Niagara Falls	$ 0.73	$ 0.38	$ 1.10	mid
Markham	$ 0.45	$ 0.67	$ 1.13	mid
London	$ 0.72	$ 0.43	$ 1.15	mid
Richmond Hill	$ 0.48	$ 0.68	$ 1.16	mid
Hamilton	$ 0.89	$ 0.28	$ 1.17	mid
Owen Sound	$ 0.91	$ 0.29	$ 1.20	mid
Waterloo	$ 0.68	$ 0.56	$ 1.23	mid
Caledon	$ 0.57	$ 0.69	$ 1.26	mid
Whitchurch-Stouffville	$ 0.54	$ 0.72	$ 1.26	mid
Brampton	$ 0.63	$ 0.63	$ 1.26	mid

Large Industrial Comparisons (taxes per sq. ft.) (cont'd)

Large Industrial	2014 Municipal Taxes per sq. ft.	2014 Education Taxes per sq. ft.	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
East Gwillimbury	$ 0.57	$ 0.70	$ 1.27	mid
Woolwich	$ 0.63	$ 0.64	$ 1.27	mid
Aurora	$ 0.58	$ 0.71	$ 1.29	mid
Guelph	$ 0.80	$ 0.50	$ 1.30	mid
Brockville	$ 0.90	$ 0.41	$ 1.31	mid
Peterborough	$ 0.80	$ 0.54	$ 1.34	mid
Orillia	$ 0.79	$ 0.56	$ 1.36	high
Ajax	$ 0.85	$ 0.53	$ 1.38	high
Belleville	$ 0.97	$ 0.46	$ 1.43	high
Thunder Bay	$ 1.19	$ 0.28	$ 1.48	high
Port Colborne	$ 1.05	$ 0.44	$ 1.49	high
Newmarket	$ 0.70	$ 0.80	$ 1.49	high
Lakeshore	$ 0.96	$ 0.56	$ 1.52	high
Milton	$ 0.74	$ 0.83	$ 1.56	high
Halton Hills	$ 0.84	$ 0.76	$ 1.60	high
Whitby	$ 1.00	$ 0.61	$ 1.61	high
Vaughan	$ 0.67	$ 0.94	$ 1.61	high
Grimsby	$ 1.06	$ 0.58	$ 1.65	high
Oshawa	$ 1.12	$ 0.56	$ 1.67	high
Burlington	$ 0.90	$ 0.82	$ 1.73	high
Port Hope	$ 1.21	$ 0.52	$ 1.74	high
Pickering	$ 1.25	$ 0.78	$ 2.03	high
Mississauga	$ 0.92	$ 1.13	$ 2.04	high
Greater Sudbury	$ 1.67	$ 0.46	$ 2.13	high
Ottawa	$ 1.38	$ 1.03	$ 2.41	high
Oakville	$ 1.31	$ 1.26	$ 2.57	high
Average	**$ 0.73**	**$ 0.49**	**$ 1.23**	
Median	**$ 0.70**	**$ 0.44**	**$ 1.18**	
Minimum	**$ 0.18**	**$ 0.12**	**$ 0.30**	
Maximum	**$ 1.67**	**$ 1.26**	**$ 2.57**	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations less than 15,000

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
West Lincoln	$ 0.46	low
North Perth	$ 0.63	low
Ingersoll	$ 1.04	mid
Grey Highlands	$ 1.07	mid
Central Elgin	$ 1.08	mid
< 15,000	**$ 0.85**	

Municipalities with populations between 15,000—29,999

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
Collingwood	$ 0.69	low
Kingsville	$ 0.83	low
Orangeville	$ 0.84	low
Thorold	$ 0.90	low
Tillsonburg	$ 0.94	low
Strathroy-Caradoc	$ 0.99	low
Owen Sound	$ 1.20	mid
Woolwich	$ 1.27	mid
East Gwillimbury	$ 1.27	mid
Brockville	$ 1.31	mid
Port Colborne	$ 1.49	high
Grimsby	$ 1.65	high
Port Hope	$ 1.74	high
15,000 - 29,999	**$ 1.16**	

Large Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

Municipalities with populations between 30,000—99,999

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
North Bay	$ 0.30	low
Clarington	$ 0.50	low
Welland	$ 0.59	low
Stratford	$ 0.62	low
Fort Erie	$ 0.76	low
Brant	$ 0.78	low
Sault Ste. Marie	$ 0.87	low
Cornwall	$ 0.98	low
St. Thomas	$ 1.02	mid
Niagara Falls	$ 1.10	mid
Caledon	$ 1.26	mid
Whitchurch-Stouffville	$ 1.26	mid
Aurora	$ 1.29	mid
Peterborough	$ 1.34	mid
Orillia	$ 1.36	high
Belleville	$ 1.43	high
Newmarket	$ 1.49	high
Lakeshore	$ 1.52	high
Halton Hills	$ 1.60	high
Pickering	$ 2.03	high
30,000 - 99,999	**$ 1.10**	

Municipalities with populations greater than 100,000

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
Barrie	$ 0.91	low
Windsor	$ 0.93	low
Kitchener	$ 0.97	low
Cambridge	$ 0.98	low
Kingston	$ 1.06	mid
St. Catharines	$ 1.08	mid
Markham	$ 1.13	mid
London	$ 1.15	mid
Richmond Hill	$ 1.16	mid
Hamilton	$ 1.17	mid
Waterloo	$ 1.23	mid
Brampton	$ 1.26	mid
Guelph	$ 1.30	mid
Ajax	$ 1.38	high
Thunder Bay	$ 1.48	high
Milton	$ 1.56	high
Whitby	$ 1.61	high
Vaughan	$ 1.61	high
Oshawa	$ 1.67	high
Burlington	$ 1.73	high
Mississauga	$ 2.04	high
Greater Sudbury	$ 2.13	high
Ottawa	$ 2.41	high
Oakville	$ 2.57	high
> 100,000	**$ 1.44**	

Large Industrial Comparisons —by Location
Taxes per sq. ft.

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
Cornwall	$ 0.98	low
Kingston	$ 1.06	mid
Brockville	$ 1.31	mid
Peterborough	$ 1.34	mid
Belleville	$ 1.43	high
Port Hope	$ 1.74	high
Ottawa	$ 2.41	high
Eastern	**$ 1.46**	

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
Clarington	$ 0.50	low
Markham	$ 1.13	mid
Richmond Hill	$ 1.16	mid
Caledon	$ 1.26	mid
Whitchurch-Stouffville	$ 1.26	mid
Brampton	$ 1.26	mid
East Gwillimbury	$ 1.27	mid
Aurora	$ 1.29	mid
Ajax	$ 1.38	high
Newmarket	$ 1.49	high
Milton	$ 1.56	high
Halton Hills	$ 1.60	high
Whitby	$ 1.61	high
Vaughan	$ 1.61	high
Oshawa	$ 1.67	high
Burlington	$ 1.73	high
Pickering	$ 2.03	high
Mississauga	$ 2.04	high
Oakville	$ 2.57	high
GTA	**$ 1.50**	

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
West Lincoln	$ 0.46	low
Welland	$ 0.59	low
Fort Erie	$ 0.76	low
Thorold	$ 0.90	low
St. Catharines	$ 1.08	mid
Niagara Falls	$ 1.10	mid
Hamilton	$ 1.17	mid
Port Colborne	$ 1.49	high
Grimsby	$ 1.65	high
Niagara/Hamilton	**$ 1.02**	

North Bay	$ 0.30	low
Sault Ste. Marie	$ 0.87	low
Thunder Bay	$ 1.48	high
Greater Sudbury	$ 2.13	high
North	**$ 1.19**	

Collingwood	$ 0.69	low
Orangeville	$ 0.84	low
Barrie	$ 0.91	low
Orillia	$ 1.36	high
Simcoe/Musk./Duff.	**$ 0.95**	

Large Industrial Comparisons —by Location (cont'd)
Taxes per sq. ft.

Large Industrial	2014 Total Taxes per sq. ft.	2014 Relative Tax Burden
Stratford	$ 0.62	low
North Perth	$ 0.63	low
Brant	$ 0.78	low
Kingsville	$ 0.83	low
Windsor	$ 0.93	low
Tillsonburg	$ 0.94	low
Kitchener	$ 0.97	low
Cambridge	$ 0.98	low
Strathroy-Caradoc	$ 0.99	low
St. Thomas	$ 1.02	mid
Ingersoll	$ 1.04	mid
Grey Highlands	$ 1.07	mid
Central Elgin	$ 1.08	mid
London	$ 1.15	mid
Owen Sound	$ 1.20	mid
Waterloo	$ 1.23	mid
Woolwich	$ 1.27	mid
Guelph	$ 1.30	mid
Lakeshore	$ 1.52	high
Southwest	**$ 1.03**	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

Vacant Land	2014 Municipal Taxes	2014 Education Taxes	2014 Property Taxes	Relative Tax Ranking
Lambton Shores	$ 156	$ 123	$ 279	low
South Frontenac	$ 91	$ 205	$ 296	low
Grey Highlands	$ 172	$ 169	$ 341	low
Middlesex Centre	$ 203	$ 198	$ 401	low
Strathroy-Caradoc	$ 254	$ 209	$ 463	low
Penetanguishene	$ 311	$ 243	$ 554	low
North Perth	$ 342	$ 279	$ 622	low
Cornwall	$ 579	$ 235	$ 814	low
Saugeen Shores	$ 401	$ 423	$ 824	low
Port Colborne	$ 625	$ 257	$ 881	low
Springwater	$ 351	$ 549	$ 899	low
Port Hope	$ 649	$ 277	$ 926	low
Meaford	$ 546	$ 389	$ 935	low
Brock	$ 609	$ 333	$ 942	low
Owen Sound	$ 663	$ 314	$ 977	low
Kingsville	$ 571	$ 437	$ 1,008	low
Brockville	$ 696	$ 318	$ 1,014	low
St. Thomas	$ 667	$ 359	$ 1,025	low
Stratford	$ 775	$ 349	$ 1,125	low
Belleville	$ 776	$ 366	$ 1,142	low
Tillsonburg	$ 759	$ 382	$ 1,142	low
Ingersoll	$ 794	$ 348	$ 1,142	low
Fort Erie	$ 810	$ 382	$ 1,192	low
Brant	$ 728	$ 500	$ 1,228	low
Welland	$ 880	$ 374	$ 1,254	low
Quinte West	$ 800	$ 465	$ 1,265	low
West Lincoln	$ 875	$ 514	$ 1,389	low
Elliot Lake	$ 1,052	$ 394	$ 1,446	mid
Lakeshore	$ 838	$ 681	$ 1,518	mid
Sault Ste. Marie	$ 1,187	$ 345	$ 1,532	mid
Orillia	$ 923	$ 657	$ 1,580	mid
North Bay	$ 965	$ 635	$ 1,600	mid
Timmins	$ 1,229	$ 376	$ 1,605	mid
Thorold	$ 1,120	$ 514	$ 1,634	mid
Sarnia	$ 1,085	$ 641	$ 1,726	mid
Wilmot	$ 927	$ 936	$ 1,863	mid
Kingston	$ 1,278	$ 627	$ 1,905	mid
Peterborough	$ 1,144	$ 770	$ 1,914	mid
London	$ 1,374	$ 829	$ 2,203	mid
Greater Sudbury	$ 1,711	$ 525	$ 2,236	mid

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

Vacant Land	2014 Municipal Taxes	2014 Education Taxes	2014 Property Taxes	Relative Tax Ranking
Barrie	$ 1,304	$ 1,013	$ 2,317	mid
Kenora	$ 1,714	$ 728	$ 2,442	mid
East Gwillimbury	$ 1,109	$ 1,358	$ 2,467	mid
Collingwood	$ 1,269	$ 1,214	$ 2,483	mid
Woolwich	$ 1,306	$ 1,319	$ 2,625	mid
Windsor	$ 2,143	$ 841	$ 2,984	mid
Clarington	$ 1,884	$ 1,124	$ 3,008	mid
Lincoln	$ 1,938	$ 1,100	$ 3,037	mid
Georgina	$ 1,632	$ 1,529	$ 3,161	mid
Niagara Falls	$ 2,151	$ 1,091	$ 3,242	mid
Niagara-on-the-Lake	$ 1,951	$ 1,385	$ 3,336	mid
Thunder Bay	$ 2,577	$ 768	$ 3,346	mid
Scugog	$ 2,462	$ 914	$ 3,376	mid
King	$ 1,669	$ 2,099	$ 3,768	mid
Grimsby	$ 2,461	$ 1,357	$ 3,819	high
Newmarket	$ 1,780	$ 2,038	$ 3,819	high
Guelph	$ 2,442	$ 1,511	$ 3,953	high
Kitchener	$ 2,224	$ 1,779	$ 4,003	high
Innisfil	$ 1,920	$ 2,127	$ 4,047	high
Waterloo	$ 2,581	$ 2,115	$ 4,696	high
Cambridge	$ 2,778	$ 2,125	$ 4,903	high
Whitchurch-Stouffville	$ 2,144	$ 2,869	$ 5,013	high
Oshawa	$ 3,592	$ 1,787	$ 5,380	high
St. Catharines	$ 3,766	$ 1,743	$ 5,509	high
Orangeville	$ 3,552	$ 2,094	$ 5,646	high
Aurora	$ 2,613	$ 3,175	$ 5,788	high
Whitby	$ 3,622	$ 2,226	$ 5,848	high
Hamilton	$ 5,142	$ 1,831	$ 6,973	high
Caledon	$ 3,157	$ 3,836	$ 6,994	high
Ajax	$ 4,361	$ 2,717	$ 7,078	high
Pickering	$ 4,518	$ 2,838	$ 7,357	high
Halton Hills	$ 3,930	$ 3,573	$ 7,502	high
Burlington	$ 4,437	$ 3,850	$ 8,287	high
Ottawa	$ 5,315	$ 3,414	$ 8,729	high
Milton	$ 4,595	$ 5,153	$ 9,747	high
Markham	$ 4,028	$ 5,958	$ 9,986	high
Richmond Hill	$ 4,443	$ 6,344	$ 10,787	high
Mississauga	$ 4,908	$ 6,030	$ 10,938	high
Oakville	$ 5,896	$ 5,658	$ 11,553	high
Vaughan	$ 5,206	$ 7,342	$ 12,549	high
Average	**$ 1,880**	**$ 1,486**	**$ 3,367**	
Median	**$ 1,291**	**$ 799**	**$ 2,276**	
Minimum	**$ 91**	**$ 123**	**$ 279**	
Maximum	**$ 5,896**	**$ 7,342**	**$ 12,549**	

Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre

Municipalities with populations less than 15,000

Vacant Land	2014 Property Taxes	Relative Tax Ranking
Lambton Shores	$ 279	low
Grey Highlands	$ 341	low
Penetanguishene	$ 554	low
North Perth	$ 622	low
Saugeen Shores	$ 824	low
Meaford	$ 935	low
Brock	$ 942	low
Ingersoll	$ 1,142	low
West Lincoln	$ 1,389	low
Elliot Lake	$ 1,446	mid
< 15,000	**$ 847**	

Municipalities with populations between 15,000—29,999

Vacant Land	2014 Property Taxes	Relative Tax Ranking
South Frontenac	$ 296	low
Middlesex Centre	$ 401	low
Strathroy-Caradoc	$ 463	low
Port Colborne	$ 881	low
Springwater	$ 899	low
Port Hope	$ 926	low
Owen Sound	$ 977	low
Kingsville	$ 1,008	low
Brockville	$ 1,014	low
Tillsonburg	$ 1,142	low
Thorold	$ 1,634	mid
Wilmot	$ 1,863	mid
Kenora	$ 2,442	mid
East Gwillimbury	$ 2,467	mid
Collingwood	$ 2,483	mid
Woolwich	$ 2,625	mid
Lincoln	$ 3,037	mid
Niagara-on-the-Lake	$ 3,336	mid
Scugog	$ 3,376	mid
King	$ 3,768	mid
Grimsby	$ 3,819	high
Orangeville	$ 5,646	high
15,000 - 29,999	**$ 2,023**	

Industrial Comparisons—Industrial Vacant Land—by Population Group (cont'd)
Taxes per Acre

Municipalities with populations between 30,000—99,999

Vacant Land	2014 Property Taxes	Relative Tax Ranking
Cornwall	$ 814	low
St. Thomas	$ 1,025	low
Stratford	$ 1,125	low
Belleville	$ 1,142	low
Fort Erie	$ 1,192	low
Brant	$ 1,228	low
Welland	$ 1,254	low
Quinte West	$ 1,265	low
Lakeshore	$ 1,518	mid
Sault Ste. Marie	$ 1,532	mid
Orillia	$ 1,580	mid
North Bay	$ 1,600	mid
Timmins	$ 1,605	mid
Sarnia	$ 1,726	mid
Peterborough	$ 1,914	mid
Clarington	$ 3,008	mid
Georgina	$ 3,161	mid
Niagara Falls	$ 3,242	mid
Newmarket	$ 3,819	high
Innisfil	$ 4,047	high
Whitchurch-Stouffville	$ 5,013	high
Aurora	$ 5,788	high
Caledon	$ 6,994	high
Pickering	$ 7,357	high
Halton Hills	$ 7,502	high
30,000 - 99,999	**$ 2,818**	

Municipalities with populations greater than 100,000

Vacant Land	2014 Property Taxes	Relative Tax Ranking
Kingston	$ 1,905	mid
London	$ 2,203	mid
Greater Sudbury	$ 2,236	mid
Barrie	$ 2,317	mid
Windsor	$ 2,984	mid
Thunder Bay	$ 3,346	mid
Guelph	$ 3,953	high
Kitchener	$ 4,003	high
Waterloo	$ 4,696	high
Cambridge	$ 4,903	high
Oshawa	$ 5,380	high
St. Catharines	$ 5,509	high
Whitby	$ 5,848	high
Hamilton	$ 6,973	high
Ajax	$ 7,078	high
Burlington	$ 8,287	high
Ottawa	$ 8,729	high
Milton	$ 9,747	high
Markham	$ 9,986	high
Richmond Hill	$ 10,787	high
Mississauga	$ 10,938	high
Oakville	$ 11,553	high
Vaughan	$ 12,549	high
> 100,000	**$ 6,344**	

Industrial Comparisons—Industrial Vacant Land —by Location
Taxes per acre

Vacant Land	2014 Property Taxes	Relative Tax Ranking
South Frontenac	$ 296	low
Cornwall	$ 814	low
Port Hope	$ 926	low
Brockville	$ 1,014	low
Belleville	$ 1,142	low
Quinte West	$ 1,265	low
Kingston	$ 1,905	mid
Peterborough	$ 1,914	mid
Ottawa	$ 8,729	high
Eastern	**$ 2,001**	

Brock	$ 942	low
East Gwillimbury	$ 2,467	mid
Clarington	$ 3,008	mid
Georgina	$ 3,161	mid
Scugog	$ 3,376	mid
King	$ 3,768	mid
Newmarket	$ 3,819	high
Whitchurch-Stouffville	$ 5,013	high
Oshawa	$ 5,380	high
Aurora	$ 5,788	high
Whitby	$ 5,848	high
Caledon	$ 6,994	high
Ajax	$ 7,078	high
Pickering	$ 7,357	high
Halton Hills	$ 7,502	high
Burlington	$ 8,287	high
Milton	$ 9,747	high
Markham	$ 9,986	high
Richmond Hill	$ 10,787	high
Mississauga	$ 10,938	high
Oakville	$ 11,553	high
Vaughan	$ 12,549	high
GTA	**$ 6,607**	

Vacant Land	2014 Property Taxes	Relative Tax Ranking
Port Colborne	$ 881	low
Fort Erie	$ 1,192	low
Welland	$ 1,254	low
West Lincoln	$ 1,389	low
Thorold	$ 1,634	mid
Lincoln	$ 3,037	mid
Niagara Falls	$ 3,242	mid
Niagara-on-the-Lake	$ 3,336	mid
Grimsby	$ 3,819	high
St. Catharines	$ 5,509	high
Hamilton	$ 6,973	high
Niagara/Hamilton	**$ 2,933**	

Elliot Lake	$ 1,446	mid
Sault Ste. Marie	$ 1,532	mid
North Bay	$ 1,600	mid
Timmins	$ 1,605	mid
Greater Sudbury	$ 2,236	mid
Kenora	$ 2,442	mid
Thunder Bay	$ 3,346	mid
North	**$ 2,029**	

Penetanguishene	$ 554	low
Springwater	$ 899	low
Orillia	$ 1,580	mid
Barrie	$ 2,317	mid
Collingwood	$ 2,483	mid
Innisfil	$ 4,047	high
Orangeville	$ 5,646	high
Simcoe/Musk./Duff.	**$ 2,504**	

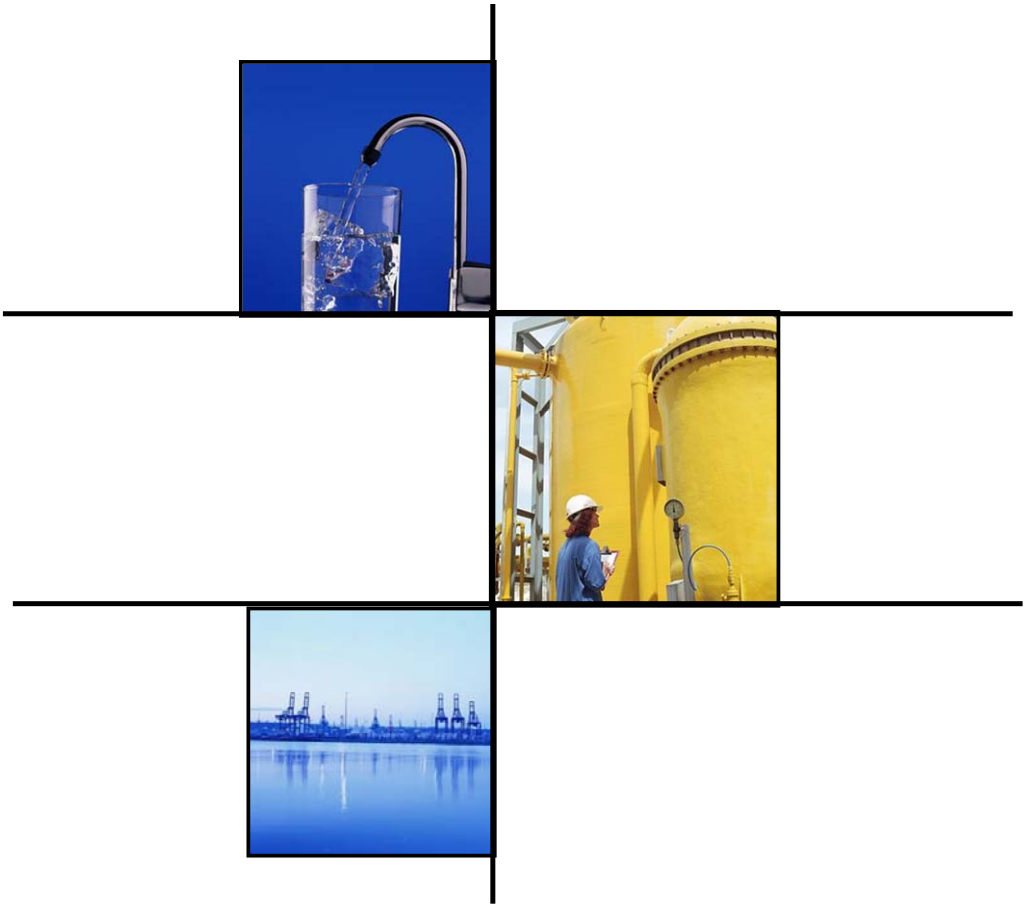
Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
Taxes per acre

Vacant Land	2014 Property Taxes	Relative Tax Ranking
Lambton Shores	$ 279	low
Grey Highlands	$ 341	low
Middlesex Centre	$ 401	low
Strathroy-Caradoc	$ 463	low
North Perth	$ 622	low
Saugeen Shores	$ 824	low
Meaford	$ 935	low
Owen Sound	$ 977	low
Kingsville	$ 1,008	low
St. Thomas	$ 1,025	low
Stratford	$ 1,125	low
Tillsonburg	$ 1,142	low
Ingersoll	$ 1,142	low
Brant	$ 1,228	low
Lakeshore	$ 1,518	mid
Sarnia	$ 1,726	mid
Wilmot	$ 1,863	mid
London	$ 2,203	mid
Woolwich	$ 2,625	mid
Windsor	$ 2,984	mid
Guelph	$ 3,953	high
Kitchener	$ 4,003	high
Waterloo	$ 4,696	high
Cambridge	$ 4,903	high
Southwest	**$ 1,749**	

Industrial Comparisons - Summary (Blended Standard Industrial and Large Industrial)

LOW	LOW-MID	MID	MID-HIGH	HIGH
Barrie	Brockville	Aurora	Belleville	Ajax
Bracebridge	Cambridge	Clarington	Brampton	Burlington
Brant	Central Elgin	Greenstone	Caledon	Georgina
Brock	Collingwood	Innisfil	East Gwillimbury	Greater Sudbury
Central Huron	Fort Erie	Kenora	Grimsby	King
Cornwall	Grey Highlands	Lakeshore	Guelph	Milton
Elliot Lake	Kingston	Lincoln	Halton Hills	Mississauga
Gravenhurst	Kingsville	London	Hamilton	Newmarket
Hanover	Kitchener	Niagara Falls	Ingersoll	North Dumfries
Huntsville	Orangeville	Niagara-on-the-Lake	Markham	Oakville
Lambton Shores	Owen Sound	Orillia	Vaughan	Oshawa
Meaford	St. Thomas	Peterborough	Waterloo	Ottawa
Middlesex Centre	Stratford	Port Colborne		Pickering
North Bay	Thorold	Richmond Hill		Port Hope
North Perth	West Lincoln	Sarnia		Scugog
Pelham	Windsor	Sault Ste.Marie		Springwater
Penetanguishene		St. Catharines		Thunder Bay
Quinte West		The Blue Mountains		Timmins
South Frontenac		Whitchurch-Stouffville		Wainfleet
Strathroy-Caradoc		Woolwich		Whitby
Tillsonburg				
Welland				
Wilmot				

Water/Wastewater



Water and Wastewater Financial Information and Analysis

This section of the report includes the following financial information and analysis:

- ***Water and Wastewater Rate Structure Overview***
  - ***Comparison of Residential Water/WW Fixed Costs as a % of Total Water/WW Costs***
  - ***Comparison of Type of Rate Structure***
- ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Financial Indicators***
  - ***Water/WW Operating Surplus and Operating Surplus Ratio***
  - ***Water/WW Asset Consumption Ratio***
  - ***Water/WW Reserves as a % of Own Source Revenues***
  - ***Water/WW Reserves as a % of Accumulated Amortization***
  - ***Water/WW Debt Interest Cover Ratio***
  - ***Water/WW Net Financial Liabilities Ratio***
  - ***Water/WW MPMPs***

Water and Wastewater Rate Structure

The establishment of water and wastewater rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. It is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/wastewater rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities, however, are limited in their options based on the availability of information to calculate class rate structures.

BMA has undertaken water and wastewater rate studies on behalf of numerous municipalities. During these studies, our findings are consistent with that of the CWWA which states that, despite industry trends in rate making, there is, and always will be, a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including but not limited to:

- Conservation
- Revenue Stability
- Fairness
- Economic Development
- Financial Sufficiency
- Rate Stability
- Ease of Implementation
- Ease of Understanding

The process typically followed by municipalities in setting water and wastewater rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements for each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate Fixed and Volumetric Costs
- Design The Rate Structure—Inclining, Declining, Uniform, # of Blocks, etc.
- Assess The Effectiveness in meeting the Objectives
- Assess The impact on Various Classes and Types of Users

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

Municipality	Fixed Annual 5/8"	Fixed as % of Total Residential 200 m^3
Aurora	$ -	0%
Brampton	$ -	0%
Caledon	$ -	0%
Cornwall	$ -	0%
Georgina	$ -	0%
Greenstone	$ -	0%
Kitchener	$ -	0%
Markham	$ -	0%
Middlesex Centre	$ -	0%
Mississauga	$ -	0%
Ottawa	$ -	0%
Richmond Hill	$ -	0%
Timmins	$ -	0%
Toronto	$ -	0%
Vaughan	$ -	0%
Whitchurch-Stouffville	$ -	0%
Waterloo	$ 34	5%
Lincoln	$ 65	7%
North Dumfries	$ 144	16%
Wellesley	$ 144	16%
Cambridge	$ 165	18%
Orangeville	$ 169	19%
Welland	$ 206	20%
Wilmot	$ 168	20%
Port Hope	$ 173	21%
Orillia	$ 152	23%
Bracebridge	$ 276	25%
Gravenhurst	$ 276	25%
Huntsville	$ 276	25%
St. Thomas	$ 190	25%
Guelph	$ 204	25%
Lambton Shores	$ 297	26%
Penetanguishene	$ 242	26%
East Gwillimbury	$ 304	28%
St. Catharines	$ 234	28%
Woolwich	$ 312	29%
Peterborough	$ 247	31%
Central Elgin	$ 410	32%
Ajax	$ 253	34%
Brock	$ 253	34%
Clarington	$ 253	34%
Oshawa	$ 253	34%
Pickering	$ 253	34%
Scugog	$ 253	34%
Whitby	$ 253	34%
Stratford	$ 228	35%
Windsor	$ 393	36%
Hamilton	$ 212	37%
Newmarket	$ 336	37%
Innisfil	$ 369	37%
Pelham	$ 292	39%
Quinte West	$ 276	39%
London	$ 291	39%
Belleville	$ 401	40%
Barrie	$ 325	41%
North Bay	$ 371	42%
King	$ 341	42%
Burlington	$ 296	42%
Halton Hills	$ 296	42%
Milton	$ 296	42%
Oakville	$ 296	42%
Thorold	$ 375	42%
Greater Sudbury	$ 414	43%
Lakeshore	$ 400	43%
Prince Edward County	$ 664	44%
Hanover	$ 280	44%
Springwater	$ 532	44%
West Lincoln	$ 409	45%
Thunder Bay	$ 427	46%
Saugeen Shores	$ 401	50%
Grimsby	$ 251	51%
Owen Sound	$ 569	52%
North Perth	$ 466	53%
Meaford	$ 718	54%
Tillsonburg	$ 423	54%
The Blue Mountains	$ 595	55%
Niagara-on-the-Lake	$ 548	55%
Niagara Falls	$ 507	56%
Port Colborne	$ 608	57%
Brant	$ 722	60%
Central Huron	$ 724	61%
Fort Erie	$ 769	62%
Kingston	$ 634	63%
Kenora	$ 717	64%
Ingersoll	$ 632	64%
Kingsville	$ 330	67%
Brockville	$ 458	68%
Sault Ste. Marie	$ 525	69%
Collingwood	$ 780	75%
Elliot Lake	$ 550	81%
Grey Highlands	$ 868	84%
Sarnia	$ 829	88%
South Frontenac	$ 543	100%
Strathroy-Caradoc	$ 759	100%
Average	**$ 315**	**36%**
Median	**$ 291**	**37%**

Fixed Costs

As stated by the CWWA, at the heart of the methodology for setting water rates is the concept of a two-part rate structure; a volumetric charge and a fixed charge. Municipalities must determine whether to separately charge a fixed cost to its customers and to determine the types of costs that are to be recovered from a monthly charge. These decisions are made as well, based on the overall objectives of the municipality. For example, a high allocation to the fixed charge is generally not practical since it results in a volumetric charge that is too low relative to the fixed charge. This is not recommended if water efficiency is an important objective in rate setting. While a high allocation of capital costs to volume will promote water efficiency, there is increased revenue risk brought about by the increased reliance on the volumetric charge to recover fixed costs.

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m^3. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

The following summarizes the findings based on the survey of 94 municipalities (Wainfleet does not have water and wastewater services):

- 77 of the 94 municipalities (82%), charge a monthly fixed charge to their customers to recover customer related costs.

- The extent to which fixed monthly charges as a percentage of the total residential bill varies from a low of 0% to a high of 100%.

Volumetric Rate Structure

There are a number of different rate structures used by municipalities. The following summarizes the most common types of rate structures:

- Uniform Rate Structure (U in the table in the next several pages)—The most common rate structure is the uniform rate for water and wastewater services. A uniform rate structure means that the price per unit remains constant despite consumption and despite the class of user. The cost is calculated by dividing the total cost of the service by the total volume used by customers.

- Declining (Regressive) Block Rate Structure (D in the table in the next several pages) —In a declining block rate structure, the unit price of water decreases as the volume consumed increases. This structure charges low volume users the highest rate, which is often residential consumers. Declining rate structures are the second most common type of rate structure.

- Inclining (Progressive) Rate Structure (I in the table in the next several pages) —The main objective of an increasing block structure is to encourage conservation. The rates in an inclining (progressive) rate structure increase as consumption increases by establishing thresholds or blocks at which the rate would change. For inclining block rate structures, the block (quantity) shift points are generally based upon the unique demand characteristics of each user class and are focused on user demand points to enhance water usage awareness. Customer awareness combined with price incentives, are critical elements in modifying consumption behavior.

- Humpback Rate Structure (H in the table in the next several pages) —A humpback rate structure uses a combination of increasing and decreasing block rates: rates first increase, then decrease in steps as consumption increases. This approach targets high volume users, and then provides lower cost for really high volume users.

The next several pages summarize the type of rate structure employed in each municipality. Four columns have been included as some municipalities employ a different type of rate structure for Residential and Non-Residential properties and also for water and wastewater services. The following table summarizes the results:

	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Uniform	64%	66%	66%	68%
Declining	14%	15%	14%	14%
Inclining	12%	9%	10%	7%
Humpback	9%	10%	9%	10%
Flat	2%	1%	2%	1%

Comparison of Type of Rate Structure

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Aurora	U	U	U	U
Bracebridge	U	U	U	U
Brampton	U	U	U	U
Brant	U	U	U	U
Caledon	U	U	U	U
Cambridge	U	U	U	U
Central Elgin	U	U	U	U
Central Huron	U	U	U	U
Collingwood *	U	U	U	U
Fort Erie	U	U	U	U
Georgina	U	U	U	U
Gravenhurst	U	U	U	U
Greater Sudbury	U	U	U	U
Grimsby	U	U	U	U
Guelph	U	U	U	U
Hanover	U	U	U	U
Huntsville	U	U	U	U
Innisfil	U	U	U	U
Kenora	U	U	U	U
Kingsville	U	U	U	U
Kitchener	U	U	U	U
Lakeshore	U	U	U	U
Lambton Shores	U	U	U	U
Lincoln	U	U	U	U
Markham	U	U	U	U
Meaford	U	U	U	U
Middlesex Centre	U	U	U	U
Mississauga	U	U	U	U
Newmarket	U	U	U	U
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	U	U	U	U
North Dumfries	U	U	U	U
North Perth	U	U	U	U
Orangeville	U	U	U	U
Orillia	U	U	U	U
Ottawa	U	U	U	U
Pelham	U	U	U	U
Penetanguishene	U	U	U	U
Port Colborne	U	U	U	U
Prince Edward County	U	U	U	U
Quinte West	U	U	U	U
Richmond Hill	U	U	U	U
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
South Frontenac	U	U	U	U
St. Catharines	U	U	U	U
St. Thomas	U	U	U	U

Comparison of Type of Rate Structure (cont'd)

Municipality	Water Rate Structure - Res.	Water Rate Structure - Non-Res.	WW Rate Structure - Res.	WW Rate Structure - Non-Res.
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Timmins	U	U	U	U
Toronto	U	U	U	U
Vaughan	U	U	U	U
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
West Lincoln	U	U	U	U
Whitchurch-Stouffville	U	U	U	U
Wilmot	U	U	U	U
Windsor	U	U	U	U
Woolwich	U	U	U	U
Barrie	I	I	I	I
East Gwillimbury	I	I	U	U
Grey Highlands	I	I	I	I
Hamilton	I	I	I	I
King	I	I	I	I
Kingston	I	D	U	U
Owen Sound	I	I	I	I
Port Hope	I	I	I	I
Sault Ste. Marie	I	H	I	H
Springwater	I	U	I	U
The Blue Mountains	I	I	I	I
Burlington	H	H	H	H
Elliot Lake	H	H	H	H
Halton Hills	H	H	H	H
Ingersoll	H	H	H	H
London	H	H	H	H
Milton	H	H	H	H
Oakville	H	H	H	H
Tillsonburg	H	H	H	H
Cornwall	F	F	F	F
Greenstone	F	U	F	U
Ajax	D	D	D	D
Belleville	D	D	D	D
Brock	D	D	D	D
Brockville	D	D	D	D
Clarington	D	D	D	D
North Bay	D	D	D	D
Oshawa	D	D	D	D
Peterborough	D	D	D	D
Pickering	D	D	D	D
Scugog	D	D	D	D
Stratford	D	D	D	D
Strathroy-Caradoc	U	D	U	D
Whitby	D	D	D	D

Comparison of Water and Wastewater Costs (sorted alphabetically)

Volume Meter Size	Res. 200 m^3 5/8"	Commercial 10,000 m^3 2"	Industrial 30,000 m^3 3"	Industrial 100,000 m^3 4"	Industrial 500,000 m^3 6"
Ajax	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Aurora	$ 666	$ 33,302	$ 99,906	$ 333,020	$ 1,665,100
Barrie	$ 791	$ 34,591	$ 102,047	$ 331,394	$ 1,629,282
Belleville	$ 1,003	$ 22,283	$ 52,313	$ 133,734	$ 564,766
Bracebridge	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Brampton	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Brant	$ 1,197	$ 29,294	$ 79,248	N/A	N/A
Brock	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Brockville	$ 677	$ 19,536	$ 47,957	$ 133,647	$ 606,437
Burlington	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Caledon	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Cambridge	$ 901	$ 37,690	$ 111,982	$ 368,545	$ 1,828,066
Central Elgin	$ 1,268	$ 43,310	$ 129,110	$ 429,410	$ 2,145,410
Central Huron	$ 1,180	$ 23,524	$ 69,124	$ 228,724	$ 1,140,724
Clarington	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Collingwood	$ 1,044	$ 17,177	$ 35,842	$ 113,472	$ 549,981
Cornwall	$ 673	$ 9,673	$ 29,019	$ 96,730	$ 483,650
East Gwillimbury	$ 1,098	$ 52,556	$ 159,156	$ 532,256	$ 2,664,256
Elliot Lake	$ 680	$ 23,684	$ 65,284	$ 210,884	$ 1,042,884
Fort Erie	$ 1,242	$ 25,851	$ 79,324	$ 246,972	$ 1,197,158
Georgina	$ 686	$ 32,187	$ 96,475	$ 321,483	$ 1,607,243
Gravenhurst	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Greater Sudbury	$ 960	$ 30,616	$ 88,538	$ 283,403	$ 1,385,980
Greenstone	$ 1,369	$ 49,344	$ 148,032	$ 493,440	$ 2,467,200
Grey Highlands	$ 1,037	$ 9,679	$ 27,369	$ 89,284	$ 443,084
Guelph	$ 808	$ 31,999	$ 94,316	$ 308,548	$ 1,522,293
Halton Hills	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Hamilton	$ 579	$ 27,794	$ 81,581	$ 266,293	$ 1,315,585
Hanover	$ 636	$ 19,565	$ 56,272	$ 183,721	$ 895,481
Huntsville	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Ingersoll	$ 981	$ 23,393	$ 67,952	$ 207,748	$ 1,000,173
Innisfil	$ 1,001	$ 32,849	$ 96,508	$ 317,708	$ 1,581,708
Kenora	$ 1,121	$ 22,279	$ 68,485	$ 212,036	$ 1,025,053
King	$ 813	$ 37,134	$ 113,095	$ 370,317	$ 1,836,702
Kingston	$ 1,005	$ 18,831	$ 52,761	$ 167,004	$ 812,253
Kingsville	$ 494	$ 18,997	$ 56,860	$ 189,379	$ 946,631
Kitchener	$ 748	$ 37,416	$ 112,248	$ 374,160	$ 1,870,800
Lakeshore	$ 920	$ 26,400	$ 78,400	$ 260,400	$ 1,300,400
Lambton Shores	$ 1,163	$ 45,569	$ 134,261	$ 440,193	$ 2,179,010
Lincoln	$ 935	$ 43,843	$ 130,969	$ 435,494	$ 2,175,160

Comparison of Water/Wastewater Costs (cont'd) (sorted alphabetically)

Volume Meter Size	Res. 200 m^3 5/8"	Commercial 10,000 m^3 2"	Industrial 30,000 m^3 3"	Industrial 100,000 m^3 4"	Industrial 500,000 m^3 6"
London	$ 737	$ 21,565	$ 60,632	$ 188,758	$ 862,025
Markham	$ 613	$ 30,649	$ 91,947	$ 306,490	$ 1,532,450
Meaford	$ 1,332	$ 37,718	$ 111,718	$ 370,718	$ 1,850,718
Middlesex Centre	$ 1,204	$ 58,300	$ 174,900	$ 583,000	$ 2,915,000
Milton	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Mississauga	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Newmarket	$ 914	$ 29,256	$ 87,096	$ 289,536	$ 1,446,336
Niagara Falls	$ 913	$ 23,318	$ 66,910	$ 213,902	$ 1,035,009
Niagara-on-the-Lake	$ 992	$ 23,820	$ 72,719	$ 229,986	$ 1,123,099
North Bay	$ 892	$ 18,044	$ 49,462	$ 159,424	$ 787,782
North Dumfries	$ 882	$ 37,044	$ 110,844	$ 369,144	$ 1,845,144
North Perth	$ 874	$ 15,422	$ 44,912	$ 146,952	$ 727,352
Oakville	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Orangeville	$ 913	$ 37,708	$ 112,192	$ 372,846	$ 1,860,846
Orillia	$ 668	$ 26,518	$ 80,124	$ 261,468	$ 1,295,201
Oshawa	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Ottawa	$ 733	$ 35,204	$ 105,298	$ 349,528	$ 1,743,027
Owen Sound	$ 1,099	$ 31,896	$ 93,096	$ 303,612	$ 1,496,869
Pelham	$ 741	$ 23,860	$ 70,340	$ 227,658	$ 1,126,618
Penetanguishene	$ 914	$ 34,299	$ 103,454	$ 339,348	$ 1,684,854
Peterborough	$ 808	$ 15,242	$ 41,806	$ 117,771	$ 470,343
Pickering	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Port Colborne	$ 1,062	$ 26,309	$ 74,702	$ 252,251	$ 1,171,827
Port Hope	$ 835	$ 49,358	$ 148,835	$ 496,311	$ 2,480,864
Prince Edward County	$ 1,520	$ 46,121	$ 134,378	$ 437,298	$ 2,153,284
Quinte West	$ 700	$ 22,400	$ 65,808	$ 215,588	$ 1,066,900
Richmond Hill	$ 628	$ 31,400	$ 94,200	$ 314,000	$ 1,570,000
Sarnia	$ 944	$ 12,290	$ 28,463	$ 68,237	$ 272,512
Saugeen Shores	$ 797	$ 21,085	$ 61,327	$ 200,569	$ 993,853
Sault Ste. Marie	$ 763	$ 24,901	$ 67,808	$ 216,684	$ 1,065,064
Scugog	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
South Frontenac *	$ 543	$ 15,456	$ 45,456	$ 150,456	$ 750,456
Springwater	$ 1,207	$ 34,307	$ 101,447	$ 336,437	$ 1,679,237
St. Catharines	$ 828	$ 30,399	$ 91,734	$ 300,476	$ 1,490,914
St. Thomas	$ 759	$ 18,929	$ 78,525	$ 259,582	$ 1,287,642
Stratford	$ 660	$ 26,555	$ 78,964	$ 261,963	$ 1,307,088
Strathroy-Caradoc	$ 759	$ 26,759	$ 79,671	$ 179,127	$ 638,344
The Blue Mountains	$ 1,090	$ 45,655	$ 138,581	$ 454,039	$ 2,252,740
Thorold	$ 884	$ 25,855	$ 76,815	$ 255,175	$ 1,274,375
Thunder Bay	$ 938	$ 20,445	$ 55,437	$ 170,273	$ 813,017

* no wastewater

Comparison of Water/Wastewater Costs (cont'd) (sorted alphabetically)

Volume	Res. 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Tillsonburg	$ 779	$ 22,916	$ 66,399	$ 207,676	$ 1,010,656
Timmins	$ 757	$ 26,027	$ 78,080	$ 260,267	$ 1,301,337
Toronto	$ 592	$ 29,579	$ 67,439	$ 212,374	$ 1,040,574
Vaughan	$ 617	$ 30,856	$ 92,568	$ 308,560	$ 1,542,800
Waterloo	$ 754	$ 36,158	$ 108,331	$ 360,484	$ 1,800,822
Welland	$ 1,045	$ 42,524	$ 128,048	$ 422,149	$ 2,100,634
Wellesley	$ 882	$ 37,044	$ 110,844	$ 369,144	$ 1,845,144
West Lincoln	$ 915	$ 28,572	$ 82,444	$ 263,224	$ 1,285,449
Whitby	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Whitchurch-Stouffville	$ 630	$ 31,475	$ 94,425	$ 314,750	$ 1,573,750
Wilmot	$ 846	$ 34,286	$ 102,420	$ 340,188	$ 1,697,689
Windsor	$ 1,078	$ 20,146	$ 53,431	$ 161,744	$ 749,876
Woolwich	$ 1,070	$ 39,412	$ 117,492	$ 385,060	$ 1,905,620
Average	**$ 858**	**$ 28,849**	**$ 84,510**	**$ 273,931**	**$ 1,344,195**
Median	**$ 821**	**$ 26,400**	**$ 78,525**	**$ 257,378**	**$ 1,279,912**
Minimum	**$ 354**	**$ 9,673**	**$ 27,369**	**$ 68,237**	**$ 272,512**
Maximum	**$ 1,520**	**$ 58,300**	**$ 174,900**	**$ 583,000**	**$ 2,915,000**

Comparison of Water/Wastewater Costs (sorted by location)

Volume	Res. 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Belleville	$ 1,003	$ 22,283	$ 52,313	$ 133,734	$ 564,766
Brockville	$ 677	$ 19,536	$ 47,957	$ 133,647	$ 606,437
Cornwall	$ 673	$ 9,673	$ 29,019	$ 96,730	$ 483,650
Kingston	$ 1,005	$ 18,831	$ 52,761	$ 167,004	$ 812,253
Ottawa	$ 733	$ 35,204	$ 105,298	$ 349,528	$ 1,743,027
Peterborough	$ 808	$ 15,242	$ 41,806	$ 117,771	$ 470,343
Port Hope	$ 835	$ 49,358	$ 148,835	$ 496,311	$ 2,480,864
Prince Edward County	$ 1,520	$ 46,121	$ 134,378	$ 437,298	$ 2,153,284
Quinte West	$ 700	$ 22,400	$ 65,808	$ 215,588	$ 1,066,900
South Frontenac	$ 543	$ 15,456	$ 45,456	$ 150,456	$ 750,456
Eastern Average	**$ 850**	**$ 25,410**	**$ 72,363**	**$ 229,807**	**$1,113,198**
Ajax	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Aurora	$ 666	$ 33,302	$ 99,906	$ 333,020	$ 1,665,100
Brampton	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Brock	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Burlington	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Caledon	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Clarington	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
East Gwillimbury	$ 1,098	$ 52,556	$ 159,156	$ 532,256	$ 2,664,256
Georgina	$ 686	$ 32,187	$ 96,475	$ 321,483	$ 1,607,243
Halton Hills	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
King	$ 813	$ 37,134	$ 113,095	$ 370,317	$ 1,836,702
Markham	$ 613	$ 30,649	$ 91,947	$ 306,490	$ 1,532,450
Milton	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Mississauga	$ 354	$ 18,938	$ 56,814	$ 189,379	$ 946,895
Newmarket	$ 914	$ 29,256	$ 87,096	$ 289,536	$ 1,446,336
Oakville	$ 701	$ 24,807	$ 67,992	$ 214,076	$ 1,040,132
Oshawa	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Pickering	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Richmond Hill	$ 628	$ 31,400	$ 94,200	$ 314,000	$ 1,570,000
Scugog	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Toronto	$ 592	$ 29,579	$ 67,439	$ 212,374	$ 1,040,574
Vaughan	$ 617	$ 30,856	$ 92,568	$ 308,560	$ 1,542,800
Whitby	$ 739	$ 23,012	$ 66,451	$ 204,203	$ 941,670
Whitchurch-Stouffville	$ 630	$ 31,475	$ 94,425	$ 314,750	$ 1,573,750
GTA Average	**$ 679**	**$ 27,313**	**$ 79,328**	**$ 256,527**	**$1,253,005**

Comparison of Water/Wastewater Costs (cont'd) (sorted by location)

Volume	Res. 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Fort Erie	$ 1,242	$ 25,851	$ 79,324	$ 246,972	$ 1,197,158
Grimsby	$ 489	N/A	N/A	N/A	N/A
Hamilton	$ 579	$ 27,794	$ 81,581	$ 266,293	$ 1,315,585
Lincoln	$ 935	$ 43,843	$ 130,969	$ 435,494	$ 2,175,160
Niagara Falls	$ 913	$ 23,318	$ 66,910	$ 213,902	$ 1,035,009
Niagara-on-the-Lake	$ 992	$ 23,820	$ 72,719	$ 229,986	$ 1,123,099
Pelham	$ 741	$ 23,860	$ 70,340	$ 227,658	$ 1,126,618
Port Colborne	$ 1,062	$ 26,309	$ 74,702	$ 252,251	$ 1,171,827
St. Catharines	$ 828	$ 30,399	$ 91,734	$ 300,476	$ 1,490,914
Thorold	$ 884	$ 25,855	$ 76,815	$ 255,175	$ 1,274,375
Welland	$ 1,045	$ 42,524	$ 128,048	$ 422,149	$ 2,100,634
West Lincoln	$ 915	$ 28,572	$ 82,444	$ 263,224	$ 1,285,449
Niagara/Hamilton Avg.	**$ 885**	**$ 29,286**	**$ 86,871**	**$ 283,053**	**$1,390,530**
Elliot Lake	$ 680	$ 23,684	$ 65,284	$ 210,884	$ 1,042,884
Greater Sudbury	$ 960	$ 30,616	$ 88,538	$ 283,403	$ 1,385,980
Greenstone	$ 1,369	$ 49,344	$ 148,032	$ 493,440	$ 2,467,200
Kenora	$ 1,121	$ 22,279	$ 68,485	$ 212,036	$ 1,025,053
North Bay	$ 892	$ 18,044	$ 49,462	$ 159,424	$ 787,782
Sault Ste. Marie	$ 763	$ 24,901	$ 67,808	$ 216,684	$ 1,065,064
Thunder Bay	$ 938	$ 20,445	$ 55,437	$ 170,273	$ 813,017
Timmins	$ 757	$ 26,027	$ 78,080	$ 260,267	$ 1,301,337
North Average	**$ 935**	**$ 26,917**	**$ 77,641**	**$ 250,801**	**$1,236,040**
Barrie	$ 791	$ 34,591	$ 102,047	$ 331,394	$ 1,629,282
Bracebridge	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Collingwood	$ 1,044	$ 17,177	$ 35,842	$ 113,472	$ 549,981
Gravenhurst	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Huntsville	$ 1,110	$ 42,796	$ 128,632	$ 421,384	$ 2,088,464
Innisfil	$ 1,001	$ 32,849	$ 96,508	$ 317,708	$ 1,581,708
Orangeville	$ 913	$ 37,708	$ 112,192	$ 372,846	$ 1,860,846
Orillia	$ 668	$ 26,518	$ 80,124	$ 261,468	$ 1,295,201
Penetanguishene	$ 914	$ 34,299	$ 103,454	$ 339,348	$ 1,684,854
Springwater	$ 1,207	$ 34,307	$ 101,447	$ 336,437	$ 1,679,237
Simcoe/Musk./Duff. Avg.	**$ 987**	**$ 34,584**	**$ 101,751**	**$ 333,683**	**$1,654,650**

Comparison of Water/Wastewater Costs (cont'd) (sorted by location)

Volume	Res. 200 m^3	Commercial 10,000 m^3	Industrial 30,000 m^3	Industrial 100,000 m^3	Industrial 500,000 m^3
Meter Size	5/8"	2"	3"	4"	6"
Brant	$ 1,197	$ 29,294	$ 79,248	N/A	N/A
Cambridge	$ 901	$ 37,690	$ 111,982	$ 368,545	$ 1,828,066
Central Elgin	$ 1,268	$ 43,310	$ 129,110	$ 429,410	$ 2,145,410
Central Huron	$ 1,180	$ 23,524	$ 69,124	$ 228,724	$ 1,140,724
Grey Highlands	$ 1,037	$ 9,679	$ 27,369	$ 89,284	$ 443,084
Guelph	$ 808	$ 31,999	$ 94,316	$ 308,548	$ 1,522,293
Hanover	$ 636	$ 19,565	$ 56,272	$ 183,721	$ 895,481
Ingersoll	$ 981	$ 23,393	$ 67,952	$ 207,748	$ 1,000,173
Kingsville	$ 494	$ 18,997	$ 56,860	$ 189,379	$ 946,631
Kitchener	$ 748	$ 37,416	$ 112,248	$ 374,160	$ 1,870,800
Lakeshore	$ 920	$ 26,400	$ 78,400	$ 260,400	$ 1,300,400
Lambton Shores	$ 1,163	$ 45,569	$ 134,261	$ 440,193	$ 2,179,010
London	$ 737	$ 21,565	$ 60,632	$ 188,758	$ 862,025
Meaford	$ 1,332	$ 37,718	$ 111,718	$ 370,718	$ 1,850,718
Middlesex Centre	$ 1,204	$ 58,300	$ 174,900	$ 583,000	$ 2,915,000
North Dumfries	$ 882	$ 37,044	$ 110,844	$ 369,144	$ 1,845,144
North Perth	$ 874	$ 15,422	$ 44,912	$ 146,952	$ 727,352
Owen Sound	$ 1,099	$ 31,896	$ 93,096	$ 303,612	$ 1,496,869
Sarnia	$ 944	$ 12,290	$ 28,463	$ 68,237	$ 272,512
Saugeen Shores	$ 797	$ 21,085	$ 61,327	$ 200,569	$ 993,853
St. Thomas	$ 759	$ 18,929	$ 78,525	$ 259,582	$ 1,287,642
Stratford	$ 660	$ 26,555	$ 78,964	$ 261,963	$ 1,307,088
Strathroy-Caradoc	$ 759	$ 26,759	$ 79,671	$ 179,127	$ 638,344
The Blue Mountains	$ 1,090	$ 45,655	$ 138,581	$ 454,039	$ 2,252,740
Tillsonburg	$ 779	$ 22,916	$ 66,399	$ 207,676	$ 1,010,656
Waterloo	$ 754	$ 36,158	$ 108,331	$ 360,484	$ 1,800,822
Wellesley	$ 882	$ 37,044	$ 110,844	$ 369,144	$ 1,845,144
Wilmot	$ 846	$ 34,286	$ 102,420	$ 340,188	$ 1,697,689
Windsor	$ 1,078	$ 20,146	$ 53,431	$ 161,744	$ 749,876
Woolwich	$ 1,070	$ 39,412	$ 117,492	$ 385,060	$ 1,905,620
Southwest Average	**$ 929**	**$ 29,667**	**$ 87,923**	**$ 285,866**	**$1,404,523**

Comparison of Water/Wastewater Costs—Residential (sorted lowest to highest)

Volume Meter Size	Res. 200 m^3 5/8"	Res. 200 m^3 Ranking
Brampton	$ 354	low
Caledon	$ 354	low
Mississauga	$ 354	low
Grimsby	$ 489	low
Kingsville	$ 494	low
South Frontenac	$ 543	low
Hamilton	$ 579	low
Toronto	$ 592	low
Markham	$ 613	low
Vaughan	$ 617	low
Richmond Hill	$ 628	low
Whitchurch-Stouffville	$ 630	low
Hanover	$ 636	low
Stratford	$ 660	low
Aurora	$ 666	low
Orillia	$ 668	low
Cornwall	$ 673	low
Brockville	$ 677	low
Elliot Lake	$ 680	low
Georgina	$ 686	low
Quinte West	$ 700	low
Burlington	$ 701	low
Halton Hills	$ 701	low
Milton	$ 701	low
Oakville	$ 701	low
Ottawa	$ 733	low
London	$ 737	low
Ajax	$ 739	low
Brock	$ 739	low
Clarington	$ 739	low
Oshawa	$ 739	low
Pickering	$ 739	low
Scugog	$ 739	low
Whitby	$ 739	low
Pelham	$ 741	mid
Kitchener	$ 748	mid
Waterloo	$ 754	mid
Timmins	$ 757	mid
Strathroy-Caradoc	$ 759	mid
St. Thomas	$ 759	mid
Sault Ste. Marie	$ 763	mid
Tillsonburg	$ 779	mid
Barrie	$ 791	mid
Saugeen Shores	$ 797	mid
Peterborough	$ 808	mid
Guelph	$ 808	mid
King	$ 813	mid
St. Catharines	$ 828	mid
Port Hope	$ 835	mid
Wilmot	$ 846	mid
North Perth	$ 874	mid
North Dumfries	$ 882	mid
Wellesley	$ 882	mid
Thorold	$ 884	mid
North Bay	$ 892	mid
Cambridge	$ 901	mid
Niagara Falls	$ 913	mid
Orangeville	$ 913	mid
Penetanguishene	$ 914	mid
Newmarket	$ 914	mid
West Lincoln	$ 915	mid
Lakeshore	$ 920	mid
Lincoln	$ 935	mid
Thunder Bay	$ 938	mid
Sarnia	$ 944	mid
Greater Sudbury	$ 960	high
Ingersoll	$ 981	high
Niagara-on-the-Lake	$ 992	high
Innisfil	$ 1,001	high
Belleville	$ 1,003	high
Kingston	$ 1,005	high
Grey Highlands	$ 1,037	high
Collingwood	$ 1,044	high
Welland	$ 1,045	high
Port Colborne	$ 1,062	high
Woolwich	$ 1,070	high
Windsor	$ 1,078	high
The Blue Mountains	$ 1,090	high
East Gwillimbury	$ 1,098	high
Owen Sound	$ 1,099	high
Bracebridge	$ 1,110	high
Gravenhurst	$ 1,110	high
Huntsville	$ 1,110	high
Kenora	$ 1,121	high
Lambton Shores	$ 1,163	high
Central Huron	$ 1,180	high
Brant	$ 1,197	high
Middlesex Centre	$ 1,204	high
Springwater	$ 1,207	high
Fort Erie	$ 1,242	high
Central Elgin	$ 1,268	high
Meaford	$ 1,332	high
Greenstone	$ 1,369	high
Prince Edward County	$ 1,520	high
Average	**$ 858**	
Median	**$ 821**	

Comparison of Water/Wastewater Costs—Commercial (sorted lowest to highest)

Volume Meter Size	Commercial 10,000 m^3 2"	Commercial 10,000 m^3 Ranking
Cornwall	$ 9,673	low
Grey Highlands	$ 9,679	low
Sarnia	$ 12,290	low
Peterborough	$ 15,242	low
North Perth	$ 15,422	low
South Frontenac	$ 15,456	low
Collingwood	$ 17,177	low
North Bay	$ 18,044	low
Kingston	$ 18,831	low
St. Thomas	$ 18,929	low
Brampton	$ 18,938	low
Caledon	$ 18,938	low
Mississauga	$ 18,938	low
Kingsville	$ 18,997	low
Brockville	$ 19,536	low
Hanover	$ 19,565	low
Windsor	$ 20,146	low
Thunder Bay	$ 20,445	low
Saugeen Shores	$ 21,085	low
London	$ 21,565	low
Kenora	$ 22,279	low
Belleville	$ 22,283	low
Quinte West	$ 22,400	low
Tillsonburg	$ 22,916	low
Ajax	$ 23,012	low
Brock	$ 23,012	low
Clarington	$ 23,012	low
Oshawa	$ 23,012	low
Pickering	$ 23,012	low
Scugog	$ 23,012	low
Whitby	$ 23,012	low
Niagara Falls	$ 23,318	mid
Ingersoll	$ 23,393	mid
Central Huron	$ 23,524	mid
Elliot Lake	$ 23,684	mid
Niagara-on-the-Lake	$ 23,820	mid
Pelham	$ 23,860	mid
Burlington	$ 24,807	mid
Halton Hills	$ 24,807	mid
Milton	$ 24,807	mid
Oakville	$ 24,807	mid
Sault Ste. Marie	$ 24,901	mid
Fort Erie	$ 25,851	mid
Thorold	$ 25,855	mid
Timmins	$ 26,027	mid
Port Colborne	$ 26,309	mid
Lakeshore	$ 26,400	mid
Orillia	$ 26,518	mid
Stratford	$ 26,555	mid
Strathroy-Caradoc	$ 26,759	mid
Hamilton	$ 27,794	mid
West Lincoln	$ 28,572	mid
Newmarket	$ 29,256	mid
Brant	$ 29,294	mid
Toronto	$ 29,579	mid
St. Catharines	$ 30,399	mid
Greater Sudbury	$ 30,616	mid
Markham	$ 30,649	mid
Vaughan	$ 30,856	mid
Richmond Hill	$ 31,400	mid
Whitchurch-Stouffville	$ 31,475	mid
Owen Sound	$ 31,896	mid
Guelph	$ 31,999	mid
Georgina	$ 32,187	high
Innisfil	$ 32,849	high
Aurora	$ 33,302	high
Wilmot	$ 34,286	high
Penetanguishene	$ 34,299	high
Springwater	$ 34,307	high
Barrie	$ 34,591	high
Ottawa	$ 35,204	high
Waterloo	$ 36,158	high
North Dumfries	$ 37,044	high
Wellesley	$ 37,044	high
King	$ 37,134	high
Kitchener	$ 37,416	high
Cambridge	$ 37,690	high
Orangeville	$ 37,708	high
Meaford	$ 37,718	high
Woolwich	$ 39,412	high
Welland	$ 42,524	high
Bracebridge	$ 42,796	high
Gravenhurst	$ 42,796	high
Huntsville	$ 42,796	high
Central Elgin	$ 43,310	high
Lincoln	$ 43,843	high
Lambton Shores	$ 45,569	high
The Blue Mountains	$ 45,655	high
Prince Edward County	$ 46,121	high
Greenstone	$ 49,344	high
Port Hope	$ 49,358	high
East Gwillimbury	$ 52,556	high
Middlesex Centre	$ 58,300	high
Average	**$ 28,849**	
Median	**$ 26,400**	

Comparison of Water/Wastewater Costs—Industrial (sorted lowest to highest)

Volume Meter Size	Industrial 30,000 m^3 3"	Industrial 30,000 m^3 Ranking	Industrial 100,000 m^3 4"	Industrial 100,000 m^3 Ranking	Industrial 500,000 m^3 6"	Industrial 500,000 m^3 Ranking
Sarnia	$ 28,463	low	$ 68,237	low	$ 272,512	low
Grey Highlands	$ 27,369	low	$ 89,284	low	$ 443,084	low
Peterborough	$ 41,806	low	$ 117,771	low	$ 470,343	low
Cornwall	$ 29,019	low	$ 96,730	low	$ 483,650	low
Collingwood	$ 35,842	low	$ 113,472	low	$ 549,981	low
Belleville	$ 52,313	low	$ 133,734	low	$ 564,766	low
Brockville	$ 47,957	low	$ 133,647	low	$ 606,437	low
Strathroy-Caradoc	$ 79,671	mid	$ 179,127	low	$ 638,344	low
North Perth	$ 44,912	low	$ 146,952	low	$ 727,352	low
Windsor	$ 53,431	low	$ 161,744	low	$ 749,876	low
South Frontenac	$ 45,456	low	$ 150,456	low	$ 750,456	low
North Bay	$ 49,462	low	$ 159,424	low	$ 787,782	low
Kingston	$ 52,761	low	$ 167,004	low	$ 812,253	low
Thunder Bay	$ 55,437	low	$ 170,273	low	$ 813,017	low
London	$ 60,632	low	$ 188,758	low	$ 862,025	low
Hanover	$ 56,272	low	$ 183,721	low	$ 895,481	low
Ajax	$ 66,451	low	$ 204,203	low	$ 941,670	low
Brock	$ 66,451	low	$ 204,203	low	$ 941,670	low
Clarington	$ 66,451	low	$ 204,203	low	$ 941,670	low
Oshawa	$ 66,451	low	$ 204,203	low	$ 941,670	low
Pickering	$ 66,451	low	$ 204,203	low	$ 941,670	low
Scugog	$ 66,451	low	$ 204,203	low	$ 941,670	low
Whitby	$ 66,451	low	$ 204,203	low	$ 941,670	low
Kingsville	$ 56,860	low	$ 189,379	low	$ 946,631	low
Brampton	$ 56,814	low	$ 189,379	low	$ 946,895	low
Caledon	$ 56,814	low	$ 189,379	low	$ 946,895	low
Mississauga	$ 56,814	low	$ 189,379	low	$ 946,895	low
Saugeen Shores	$ 61,327	low	$ 200,569	low	$ 993,853	low
Ingersoll	$ 67,952	mid	$ 207,748	low	$ 1,000,173	low
Tillsonburg	$ 66,399	low	$ 207,676	low	$ 1,010,656	low
Kenora	$ 68,485	mid	$ 212,036	mid	$ 1,025,053	low
Niagara Falls	$ 66,910	low	$ 213,902	mid	$ 1,035,009	low
Burlington	$ 67,992	mid	$ 214,076	mid	$ 1,040,132	mid
Halton Hills	$ 67,992	mid	$ 214,076	mid	$ 1,040,132	mid
Milton	$ 67,992	mid	$ 214,076	mid	$ 1,040,132	mid
Oakville	$ 67,992	mid	$ 214,076	mid	$ 1,040,132	mid
Toronto	$ 67,439	low	$ 212,374	mid	$ 1,040,574	mid
Elliot Lake	$ 65,284	low	$ 210,884	low	$ 1,042,884	mid
Sault Ste. Marie	$ 67,808	mid	$ 216,684	mid	$ 1,065,064	mid
Quinte West	$ 65,808	low	$ 215,588	mid	$ 1,066,900	mid
Niagara-on-the-Lake	$ 72,719	mid	$ 229,986	mid	$ 1,123,099	mid
Pelham	$ 70,340	mid	$ 227,658	mid	$ 1,126,618	mid
Central Huron	$ 69,124	mid	$ 228,724	mid	$ 1,140,724	mid
Port Colborne	$ 74,702	mid	$ 252,251	mid	$ 1,171,827	mid
Fort Erie	$ 79,324	mid	$ 246,972	mid	$ 1,197,158	mid
Thorold	$ 76,815	mid	$ 255,175	mid	$ 1,274,375	mid
West Lincoln	$ 82,444	mid	$ 263,224	mid	$ 1,285,449	mid
St. Thomas	$ 78,525	mid	$ 259,582	mid	$ 1,287,642	mid

Comparison of Water/Wastewater Costs—Industrial (cont'd) (sorted lowest to highest)

Volume Meter Size	Industrial 30,000 m^3 3"	Industrial 30,000 m^3 Ranking	Industrial 100,000 m^3 4"	Industrial 100,000 m^3 Ranking	Industrial 500,000 m^3 6"	Industrial 500,000 m^3 Ranking
Orillia	$ 80,124	mid	$ 261,468	mid	$ 1,295,201	mid
Lakeshore	$ 78,400	mid	$ 260,400	mid	$ 1,300,400	mid
Timmins	$ 78,080	mid	$ 260,267	mid	$ 1,301,337	mid
Stratford	$ 78,964	mid	$ 261,963	mid	$ 1,307,088	mid
Hamilton	$ 81,581	mid	$ 266,293	mid	$ 1,315,585	mid
Greater Sudbury	$ 88,538	mid	$ 283,403	mid	$ 1,385,980	mid
Newmarket	$ 87,096	mid	$ 289,536	mid	$ 1,446,336	mid
St. Catharines	$ 91,734	mid	$ 300,476	mid	$ 1,490,914	mid
Owen Sound	$ 93,096	mid	$ 303,612	mid	$ 1,496,869	mid
Guelph	$ 94,316	mid	$ 308,548	mid	$ 1,522,293	mid
Markham	$ 91,947	mid	$ 306,490	mid	$ 1,532,450	mid
Vaughan	$ 92,568	mid	$ 308,560	mid	$ 1,542,800	mid
Richmond Hill	$ 94,200	mid	$ 314,000	mid	$ 1,570,000	mid
Whitchurch-Stouffville	$ 94,425	mid	$ 314,750	mid	$ 1,573,750	mid
Innisfil	$ 96,508	high	$ 317,708	high	$ 1,581,708	mid
Georgina	$ 96,475	high	$ 321,483	high	$ 1,607,243	high
Barrie	$ 102,047	high	$ 331,394	high	$ 1,629,282	high
Aurora	$ 99,906	high	$ 333,020	high	$ 1,665,100	high
Springwater	$ 101,447	high	$ 336,437	high	$ 1,679,237	high
Penetanguishene	$ 103,454	high	$ 339,348	high	$ 1,684,854	high
Wilmot	$ 102,420	high	$ 340,188	high	$ 1,697,689	high
Ottawa	$ 105,298	high	$ 349,528	high	$ 1,743,027	high
Waterloo	$ 108,331	high	$ 360,484	high	$ 1,800,822	high
Cambridge	$ 111,982	high	$ 368,545	high	$ 1,828,066	high
King	$ 113,095	high	$ 370,317	high	$ 1,836,702	high
North Dumfries	$ 110,844	high	$ 369,144	high	$ 1,845,144	high
Wellesley	$ 110,844	high	$ 369,144	high	$ 1,845,144	high
Meaford	$ 111,718	high	$ 370,718	high	$ 1,850,718	high
Orangeville	$ 112,192	high	$ 372,846	high	$ 1,860,846	high
Kitchener	$ 112,248	high	$ 374,160	high	$ 1,870,800	high
Woolwich	$ 117,492	high	$ 385,060	high	$ 1,905,620	high
Bracebridge	$ 128,632	high	$ 421,384	high	$ 2,088,464	high
Gravenhurst	$ 128,632	high	$ 421,384	high	$ 2,088,464	high
Huntsville	$ 128,632	high	$ 421,384	high	$ 2,088,464	high
Welland	$ 128,048	high	$ 422,149	high	$ 2,100,634	high
Central Elgin	$ 129,110	high	$ 429,410	high	$ 2,145,410	high
Prince Edward County	$ 134,378	high	$ 437,298	high	$ 2,153,284	high
Lincoln	$ 130,969	high	$ 435,494	high	$ 2,175,160	high
Lambton Shores	$ 134,261	high	$ 440,193	high	$ 2,179,010	high
The Blue Mountains	$ 138,581	high	$ 454,039	high	$ 2,252,740	high
Greenstone	$ 148,032	high	$ 493,440	high	$ 2,467,200	high
Port Hope	$ 148,835	high	$ 496,311	high	$ 2,480,864	high
East Gwillimbury	$ 159,156	high	$ 532,256	high	$ 2,664,256	high
Middlesex Centre	$ 174,900	high	$ 583,000	high	$ 2,915,000	high
Average	**$ 84,510**		**$ 273,931**		**$ 1,344,195**	
Median	**$ 78,525**		**$ 257,378**		**$ 1,279,912**	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Residential Water/WW Costs 200 m^3	2014 Water/WW as a % of Household Income	2014 W/WW Burden Ranking
Caledon	$ 129,199	high	$ 354	0.3%	low
Mississauga	$ 99,314	mid	$ 354	0.4%	low
Brampton	$ 92,317	mid	$ 354	0.4%	low
King	$ 174,855	high	$ 813	0.5%	low
Aurora	$ 143,008	high	$ 666	0.5%	low
Oakville	$ 149,522	high	$ 701	0.5%	low
Whitchurch-Stouffville	$ 131,868	high	$ 630	0.5%	low
Grimsby	$ 102,428	high	$ 489	0.5%	low
Vaughan	$ 123,032	high	$ 617	0.5%	low
Markham	$ 115,376	high	$ 613	0.5%	low
Richmond Hill	$ 114,469	high	$ 628	0.5%	low
South Frontenac	$ 98,680	mid	$ 543	0.6%	low
Kingsville	$ 88,746	mid	$ 494	0.6%	low
Halton Hills	$ 118,396	high	$ 701	0.6%	low
Milton	$ 117,930	high	$ 701	0.6%	low
Whitby	$ 116,550	high	$ 739	0.6%	low
Pelham	$ 116,842	high	$ 741	0.6%	low
Burlington	$ 109,961	high	$ 701	0.6%	low
Toronto	$ 92,467	mid	$ 592	0.6%	low
Pickering	$ 114,188	high	$ 739	0.6%	low
Saugeen Shores	$ 117,776	high	$ 797	0.7%	low
Scugog	$ 108,547	high	$ 739	0.7%	low
Hamilton	$ 84,956	mid	$ 579	0.7%	low
Waterloo	$ 108,789	high	$ 754	0.7%	low
Ajax	$ 106,088	high	$ 739	0.7%	low
Clarington	$ 103,461	high	$ 739	0.7%	low
Ottawa	$ 101,105	high	$ 733	0.7%	low
North Dumfries	$ 115,000	high	$ 882	0.8%	low
Wilmot	$ 107,540	high	$ 846	0.8%	low
Woolwich	$ 134,333	high	$ 1,070	0.8%	low
Newmarket	$ 113,616	high	$ 914	0.8%	low
Georgina	$ 85,182	mid	$ 686	0.8%	low
Wellesley	$ 108,390	high	$ 882	0.8%	low

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Residential Water/WW Costs 200 m^3	2014 Water/WW as a % of Household Income	2014 W/WW Burden Ranking
Stratford	$ 76,504	low	$ 660	0.9%	mid
Timmins	$ 86,026	mid	$ 757	0.9%	mid
Guelph	$ 91,342	mid	$ 808	0.9%	mid
Oshawa	$ 82,838	mid	$ 739	0.9%	mid
Brock	$ 81,501	mid	$ 739	0.9%	mid
East Gwillimbury	$ 120,786	high	$ 1,098	0.9%	mid
London	$ 81,034	mid	$ 737	0.9%	mid
Barrie	$ 86,833	mid	$ 791	0.9%	mid
Kitchener	$ 81,830	mid	$ 748	0.9%	mid
Lakeshore	$ 100,594	mid	$ 920	0.9%	mid
Quinte West	$ 75,822	low	$ 700	0.9%	mid
Springwater	$ 129,421	high	$ 1,207	0.9%	mid
Hanover	$ 68,117	low	$ 636	0.9%	mid
Niagara-on-the-Lake	$ 105,806	high	$ 992	0.9%	mid
Lincoln	$ 97,248	mid	$ 935	1.0%	mid
Middlesex Centre	$ 124,464	high	$ 1,204	1.0%	mid
West Lincoln	$ 93,326	mid	$ 915	1.0%	mid
Sault Ste. Marie	$ 77,558	low	$ 763	1.0%	mid
Orillia	$ 67,009	low	$ 668	1.0%	mid
Port Hope	$ 83,044	mid	$ 835	1.0%	mid
Orangeville	$ 90,053	mid	$ 913	1.0%	mid
Strathroy-Caradoc	$ 74,057	low	$ 759	1.0%	mid
Cambridge	$ 86,773	mid	$ 901	1.0%	mid
St. Thomas	$ 72,575	low	$ 759	1.0%	mid
Brockville	$ 63,691	low	$ 677	1.1%	mid
The Blue Mountains	$ 100,989	high	$ 1,090	1.1%	mid
Sarnia	$ 87,392	mid	$ 944	1.1%	mid
Tillsonburg	$ 71,349	low	$ 779	1.1%	mid
Innisfil	$ 90,753	mid	$ 1,001	1.1%	mid
St. Catharines	$ 75,096	low	$ 828	1.1%	mid
Thorold	$ 80,018	low	$ 884	1.1%	mid
North Perth	$ 79,024	low	$ 874	1.1%	mid
Greater Sudbury	$ 86,682	mid	$ 960	1.1%	mid
Peterborough	$ 72,573	low	$ 808	1.1%	mid
Cornwall	$ 58,845	low	$ 673	1.1%	mid

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Residential Water/WW Costs 200 m^3	2014 Water/WW as a % of Household Income	2014 W/WW Burden Ranking
Brant	$ 100,698	mid	$ 1,197	1.2%	high
North Bay	$ 74,662	low	$ 892	1.2%	high
Kingston	$ 82,558	mid	$ 1,005	1.2%	high
Ingersoll	$ 80,225	low	$ 981	1.2%	high
Elliot Lake	$ 55,056	low	$ 680	1.2%	high
Thunder Bay	$ 75,668	low	$ 938	1.2%	high
Penetanguishene	$ 73,546	low	$ 914	1.2%	high
Niagara Falls	$ 73,145	low	$ 913	1.2%	high
Huntsville	$ 85,984	mid	$ 1,110	1.3%	high
Bracebridge	$ 85,045	mid	$ 1,110	1.3%	high
Central Elgin	$ 96,847	mid	$ 1,268	1.3%	high
Collingwood	$ 78,401	low	$ 1,044	1.3%	high
Grey Highlands	$ 75,726	low	$ 1,037	1.4%	high
Kenora	$ 78,671	low	$ 1,121	1.4%	high
Belleville	$ 69,706	low	$ 1,003	1.4%	high
Lambton Shores	$ 80,391	mid	$ 1,163	1.4%	high
Port Colborne	$ 71,632	low	$ 1,062	1.5%	high
Welland	$ 68,900	low	$ 1,045	1.5%	high
Central Huron	$ 77,116	low	$ 1,180	1.5%	high
Gravenhurst	$ 71,130	low	$ 1,110	1.6%	high
Greenstone	$ 87,714	mid	$ 1,369	1.6%	high
Windsor	$ 68,184	low	$ 1,078	1.6%	high
Owen Sound	$ 65,931	low	$ 1,099	1.7%	high
Meaford	$ 76,701	low	$ 1,332	1.7%	high
Fort Erie	$ 70,745	low	$ 1,242	1.8%	high
Prince Edward County	$ 84,782	mid	$ 1,520	1.8%	high
Average	**$ 93,038**		**$ 858**	**1.0%**	
Median	**$ 86,773**		**$ 821**	**1.0%**	
Minimum	**$ 55,056**		**$ 354**	**0.3%**	
Maximum	**$ 174,855**		**$ 1,520**	**1.8%**	

Water and Wastewater Financial Indicators

Ontario municipalities that are responsible for the provision of drinking water are required to meet the requirements set out in the Financial Plans Regulations O.Reg.453/07. Ontario Reg. 453/07 provides the following parameters with regards to s.30 (1) part b of the SDWA for new water systems:

- Financial plan must be approved by Council resolution (or governing body) indicating that the drinking water system is financially viable;
- Financial plan must include a statement that the financial impacts have been considered and apply for a minimum six year period (commencing when the system first serves the public);
- Financial plan must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a "Statement of Operations" as per PSAB) for each year in which the financial plans apply;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge; and
- Notice of the availability of the financial plans is to be given to the public.

The Ministry of the Environment released a guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") that provides possible approaches to achieving sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

- **Principle #1**: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- **Principle #2**: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- **Principle #3**: Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- **Principle #4**: Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- **Principle #5**: An asset management plan is a key input to the development of a financial plan.
- **Principle #6**: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.

- **Principle #7**: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.

- **Principle #8**: Financial Plans are "living" documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.

- **Principle #9**: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

Monitoring of the financial indicators guide planning and decision making will help ensure that:

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility
- Financial vulnerability is minimized

Past financial performance should be assessed relative to the financial indicators. This will reveal any areas of a municipality's financial strategies that require particular focus in order to secure ongoing financial sustainability.

Water and Wastewater Operating Surplus and Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Long term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues. In essence, this requires current ratepayers to fully meet the cost of water and wastewater services. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to turn this around.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Amortization expense is based on historic cost and will not reflect increased cost of replacement in the future. Taking into account future replacement costs in determining the appropriate level of surplus is a critical step towards financial sustainability. Some level of surplus is both appropriate and required. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment needs.

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections.

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of user rates. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result. Municipalities consistently achieving operating surpluses, with regard to asset management and meeting service level needs, are a good indication of financial sustainability.

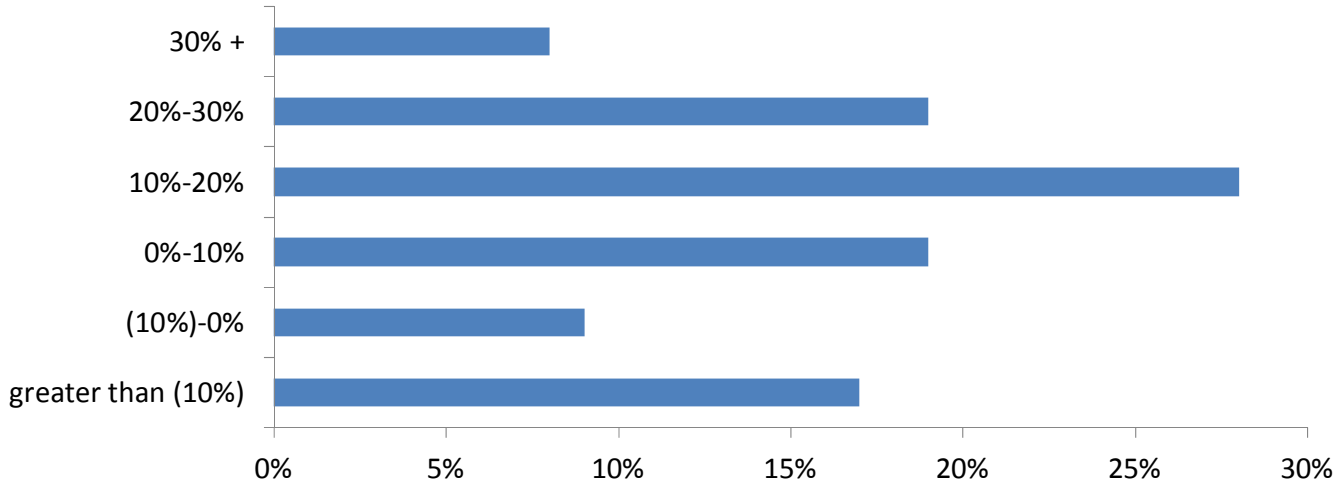
Water Operating Surplus and Water Operating Surplus Ratio

	Water Operating Surplus	Own Source Revenues	Water Operating Surplus Ratio
South Frontenac	$ (173,662)	$ 208,374	-83%
Barrie	$ (10,272,990)	$ 21,440,516	-48%
Prince Edward County	$ (812,110)	$ 3,060,848	-27%
Meaford	$ (526,207)	$ 2,028,249	-26%
Greenstone	$ (360,621)	$ 1,459,374	-25%
West Lincoln	$ (194,495)	$ 1,088,725	-18%
Saugeen Shores	$ (461,079)	$ 2,591,185	-18%
Quinte West	$ (951,275)	$ 5,704,991	-17%
Middlesex Centre	$ (364,720)	$ 2,424,211	-15%
Kingsville	$ (424,665)	$ 4,430,973	-10%
East Gwillimbury	$ (331,722)	$ 3,611,638	-9%
St. Thomas	$ (935,639)	$ 11,664,752	-8%
Sarnia	$ (989,347)	$ 14,379,413	-7%
Toronto	$ (14,916,603)	$231,877,197	-6%
Cambridge	$ (992,892)	$ 26,570,820	-4%
Vaughan	$ (408,281)	$ 46,473,935	-1%
Pelham	$ (9,229)	$ 2,210,418	0%
Elliot Lake	$ -	$ 1,637,325	0%
Aurora	$ 9,189	$ 7,650,874	0%
Markham	$ 292,481	$ 47,087,071	1%
Collingwood	$ 52,497	$ 6,620,164	1%
Port Hope	$ 98,240	$ 3,315,512	3%
King	$ 84,824	$ 2,330,696	4%
Welland	$ 322,208	$ 8,779,435	4%
Brockville	$ 189,635	$ 3,729,240	5%
Whitchurch-Stouffville	$ 241,436	$ 4,005,182	6%
Newmarket	$ 862,818	$ 13,564,398	6%
Guelph	$ 1,607,836	$ 21,963,728	7%
Waterloo	$ 1,348,110	$ 18,137,423	7%
Thunder Bay	$ 2,310,058	$ 25,075,224	9%
Niagara-on-the-Lake	$ 447,466	$ 4,752,246	9%
Timmins	$ 979,972	$ 9,370,767	10%
Kenora	$ 327,126	$ 3,069,872	11%
Orillia	$ 531,552	$ 4,838,788	11%
Ottawa	$ 14,607,461	$132,738,960	11%
North Bay	$ 1,349,976	$ 11,990,874	11%
Sault Ste. Marie	$ 1,858,024	$ 16,314,782	11%
Thorold	$ 360,629	$ 3,109,685	12%
Lakeshore	$ 988,894	$ 7,404,392	13%
Greater Sudbury	$ 4,374,366	$ 31,913,898	14%
Fort Erie	$ 1,048,740	$ 7,308,599	14%
Innisfil	$ 802,704	$ 5,519,407	15%
Springwater	$ 300,886	$ 2,045,410	15%
Georgina	$ 726,981	$ 4,928,101	15%
Brant County	$ 849,558	$ 5,617,422	15%
The Blue Mountains	$ 532,489	$ 3,433,887	16%
Peterborough	$ 2,484,434	$ 15,702,206	16%
Stratford	$ 616,165	$ 3,772,831	16%
Kitchener	$ 6,078,277	$ 35,194,430	17%
Central Huron	$ 216,126	$ 1,247,339	17%
Owen Sound	$ 953,716	$ 4,945,473	19%
Strathroy-Caradoc	$ 678,730	$ 3,445,037	20%
Cornwall	$ 1,398,928	$ 7,078,392	20%
Belleville	$ 2,233,558	$ 11,245,266	20%
Lambton Shores	$ 795,023	$ 3,865,719	21%
St. Catharines	$ 2,478,524	$ 11,803,630	21%
Woolwich	$ 831,025	$ 3,692,567	23%
Hanover	$ 336,489	$ 1,433,224	23%
London	$ 15,578,639	$ 65,182,205	24%
Kingston	$ 5,480,824	$ 22,868,222	24%
Wilmot	$ 519,979	$ 2,125,733	24%
Penetanguishene	$ 471,315	$ 1,879,568	25%
Orangeville	$ 1,271,155	$ 5,049,103	25%
Windsor	$ 14,390,000	$ 55,129,000	26%
Hamilton	$ 22,811,203	$ 81,975,671	28%
Lincoln	$ 1,286,045	$ 4,175,710	31%
Niagara Falls	$ 2,725,194	$ 8,665,033	31%
North Perth	$ 474,678	$ 1,446,327	33%
Grey Highlands	$ 293,450	$ 827,289	35%
Central Elgin	$ 672,270	$ 1,770,094	38%
Average			7%
Median			11%

Water Operating Surplus and Water Operating Surplus Ratio (cont'd)

	Water Operating Surplus	Own Source Revenues	Water Operating Surplus Ratio
Region Peel	$ (27,069,280)	$168,112,828	-16%
Region York	$ (11,651,754)	$ 95,876,197	-12%
District of Muskoka	$ (1,218,169)	$ 11,360,670	-11%
Region Waterloo	$ 6,455,973	$ 48,895,616	13%
Region Halton	$ 12,382,247	$ 76,875,170	16%
Region Durham	$ 19,698,339	$ 89,000,235	22%
Region Niagara	$ 15,128,842	$ 45,058,701	34%
Average			7%
Median			13%

Summary—Water Operating Surplus Ratio—Total Survey



- The graph above reflects that 74% of municipalities have a positive operating surplus ratio

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio

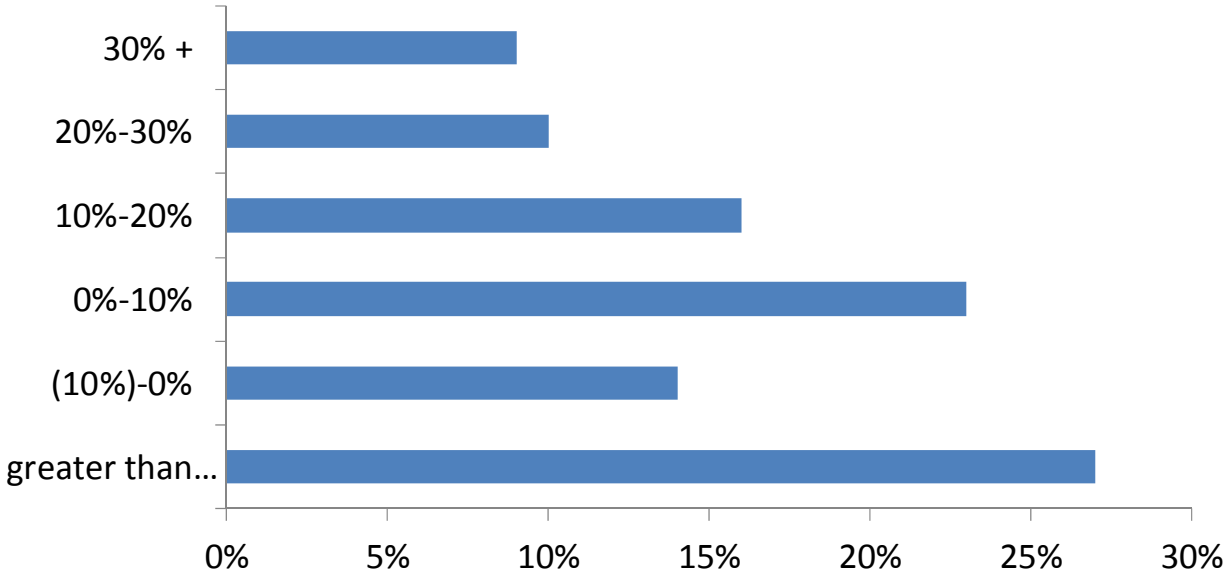
	WW Operating Surplus	Own Source Revenues	WW Operating Surplus Ratio
King	$ (2,120,015)	$ 2,007,590	-106%
Greenstone	$ (684,344)	$ 1,221,954	-56%
Saugeen Shores	$ (1,127,905)	$ 2,551,120	-44%
Port Hope	$ (1,225,561)	$ 3,094,120	-40%
East Gwillimbury	$ (549,526)	$ 1,750,433	-31%
Barrie	$ (7,291,936)	$ 26,247,754	-28%
Prince Edward County	$ (606,856)	$ 2,746,336	-22%
Niagara-on-the-Lake	$ (676,986)	$ 3,115,212	-22%
Vaughan	$ (10,576,528)	$ 51,553,613	-21%
Pelham	$ (263,176)	$ 1,596,570	-16%
Lakeshore	$ (675,770)	$ 4,296,171	-16%
Woolwich	$ (499,797)	$ 3,202,579	-16%
West Lincoln	$ (196,226)	$ 1,305,540	-15%
Niagara Falls	$ (900,536)	$ 6,709,588	-13%
Thunder Bay	$ (2,292,698)	$ 17,227,851	-13%
Lambton Shores	$ (167,787)	$ 1,272,990	-13%
Middlesex Centre	$ (241,077)	$ 2,036,878	-12%
London	$ (7,559,549)	$ 74,334,028	-10%
Brockville	$ (470,569)	$ 4,671,477	-10%
Stratford	$ (545,643)	$ 5,667,579	-10%
Quinte West	$ (362,132)	$ 4,369,102	-8%
Belleville	$ (538,279)	$ 7,836,058	-7%
Markham	$ (2,063,336)	$ 39,915,540	-5%
Cambridge	$ (1,253,852)	$ 24,300,757	-5%
Aurora	$ (331,264)	$ 6,496,596	-5%
Elliot Lake	$ (64,979)	$ 1,735,994	-4%
Welland	$ (342,057)	$ 12,192,158	-3%
Kenora	$ (29,883)	$ 2,974,011	-1%
Owen Sound	$ 25,587	$ 4,519,047	1%
Central Elgin	$ 14,770	$ 1,319,437	1%
Newmarket	$ 181,561	$ 13,166,556	1%
Waterloo	$ 491,969	$ 20,733,386	2%
Orangeville	$ 171,071	$ 5,500,909	3%
St. Thomas	$ 235,482	$ 6,158,972	4%
Central Huron	$ 32,977	$ 837,301	4%

	WW Operating Surplus	Own Source Revenues	WW Operating Surplus Ratio
Thorold	$ 190,783	$ 4,587,904	4%
Whitchurch-Stouffville	$ 189,257	$ 3,686,872	5%
The Blue Mountains	$ 144,099	$ 2,646,300	5%
Grey Highlands	$ 49,896	$ 753,279	7%
Meaford	$ 87,344	$ 1,213,842	7%
Ottawa	$ 10,453,769	$ 140,010,798	7%
Kingston	$ 1,997,401	$ 26,641,612	7%
St. Catharines	$ 448,748	$ 5,873,638	8%
Fort Erie	$ 744,952	$ 9,167,126	8%
Greater Sudbury	$ 2,665,170	$ 30,507,199	9%
Wilmot	$ 187,361	$ 1,825,124	10%
Sarnia	$ 1,672,457	$ 14,894,308	11%
Innisfil	$ 470,004	$ 4,053,631	12%
Georgina	$ 686,851	$ 5,385,137	13%
Springwater	$ 107,225	$ 814,663	13%
Kingsville	$ 329,758	$ 2,451,004	13%
North Bay	$ 1,181,538	$ 8,000,478	15%
Sault Ste. Marie	$ 2,254,079	$ 14,458,211	16%
Guelph	$ 4,295,570	$ 25,938,417	17%
Collingwood	$ 1,434,351	$ 8,015,782	18%
Strathroy-Caradoc	$ 558,638	$ 2,722,262	21%
North Perth	$ 604,772	$ 2,758,616	22%
Lincoln	$ 708,541	$ 3,198,689	22%
Kitchener	$ 9,058,170	$ 40,661,354	22%
Orillia	$ 1,403,373	$ 5,675,832	25%
Brant County	$ 845,643	$ 3,224,704	26%
Hamilton	$ 22,897,484	$ 81,967,303	28%
Hanover	$ 418,197	$ 1,484,660	28%
Timmins	$ 2,212,969	$ 7,432,910	30%
Cornwall	$ 2,843,672	$ 8,522,102	33%
Penetanguishene	$ 751,973	$ 2,159,441	35%
Peterborough	$ 5,299,967	$ 14,767,492	36%
Windsor	$ 28,887,995	$ 63,431,572	46%
Toronto	$ 313,876,261	$ 655,514,063	48%
Average			1%
Median			4%

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio (cont'd)

	WW Operating Surplus	Own Source Revenues	WW Operating Surplus Ratio
Region York	$ (26,246,004)	$ 115,936,144	-23%
Region Peel	$ (29,904,104)	$ 135,722,673	-22%
District of Muskoka	$ (2,502,713)	$ 14,031,167	-18%
Region Halton	$ (10,514,070)	$ 80,395,204	-13%
Region Niagara	$ 6,857,058	$ 67,061,726	10%
Region Durham	$ 15,700,346	$ 118,219,666	13%
Region Waterloo	$ 17,253,109	$ 56,086,441	31%
Average			-3%
Median			-13%

Summary—Wastewater Operating Surplus Ratio—Total Survey



- The graph above reflects that 59% of municipalities have a positive operating surplus ratio

Water Asset Consumption Ratio

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

Municipalities	2009	2010	2011	2012	2013
South Frontenac					10.4%
Barrie	14.2%	13.9%	8.8%	10.9%	13.1%
Middlesex Centre	17.3%	11.0%	11.8%	13.1%	14.2%
Lakeshore					15.4%
Whitchurch-Stouffville	20.0%	13.8%	16.6%	15.0%	16.0%
Lambton Shores			14.5%	15.6%	16.6%
Windsor	35.7%		36.3%	6.7%	16.6%
Central Elgin	14.9%		16.9%	16.8%	18.1%
Woolwich	19.8%	17.3%	18.6%	18.1%	18.5%
Kitchener	22.2%	21.4%	19.7%	20.3%	18.9%
Innisfil			18.5%	19.5%	19.0%
Georgina	14.8%	15.6%	16.7%	18.0%	19.3%
Niagara-on-the-Lake	15.4%	16.4%	17.7%	18.6%	19.5%
West Lincoln	15.3%	16.6%	18.0%	19.1%	20.5%
Springwater			20.0%	21.2%	22.4%
Brant County				24.0%	23.0%
Hanover			23.5%	21.6%	23.2%
Port Hope					23.2%
St. Catharines	24.7%	24.5%	23.8%	23.9%	23.7%
Vaughan	20.0%		22.3%	23.2%	24.0%
Lincoln	23.5%	24.6%	24.9%	25.9%	25.5%
Saugeen Shores	21.6%			24.6%	25.8%
Ottawa	27.4%	27.0%	25.8%	25.8%	26.2%
Markham	22.4%	23.5%	24.6%	25.3%	26.4%
North Bay	39.2%	23.3%	24.4%	25.2%	27.0%
Aurora	24.5%		25.7%	0.0%	27.0%
Fort Erie	25.5%	26.1%	26.6%	26.6%	27.7%
Strathroy-Caradoc					28.1%
Wilmot	24.3%	23.6%	25.2%	26.6%	28.3%
The Blue Mountains		24.3%	25.7%	27.4%	28.8%
North Perth					29.5%
King	27.4%	28.5%	28.5%	29.1%	30.0%
Thorold	30.3%	30.9%	30.9%	32.4%	30.1%

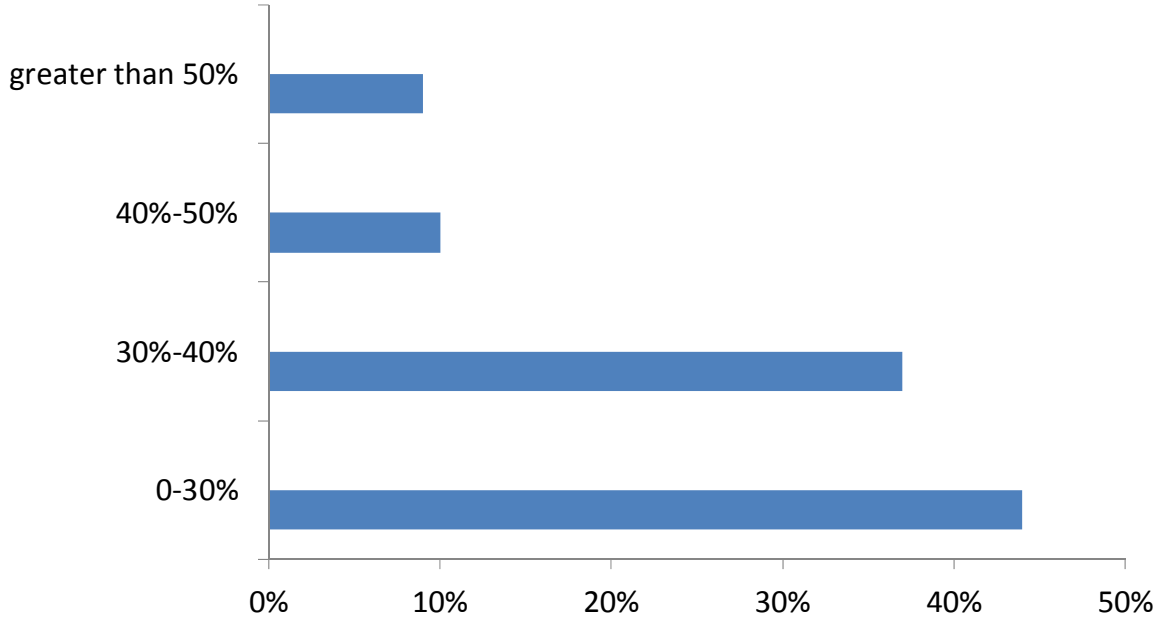
Water Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Hamilton	33.7%	33.3%	31.4%	29.6%	30.5%
Waterloo	27.1%	28.7%	29.4%	30.4%	30.6%
Cambridge	29.8%	30.9%	31.0%	31.0%	31.0%
Kingston	30.3%	28.9%	29.7%	30.3%	31.2%
Belleville			32.9%	33.1%	31.2%
London	29.6%	29.5%	29.8%	30.1%	31.5%
Prince Edward County			28.2%	30.1%	31.8%
Greater Sudbury	30.3%	30.7%	31.2%	31.7%	32.6%
Welland	26.9%	27.7%	29.5%	30.9%	32.6%
Orangeville			30.3%		32.6%
Pelham	31.5%		30.7%	31.4%	33.0%
Toronto	37.3%	38.4%	36.7%	33.8%	33.4%
Kenora		31.4%	32.5%	33.7%	34.4%
Kingsville			31.8%	33.2%	34.4%
Sarnia	31.7%	32.4%	33.2%	34.0%	35.4%
Penetanguishene		31.3%	33.7%	35.1%	37.0%
Orillia	34.1%			35.8%	37.1%
Cornwall		37.3%		37.7%	37.3%
Sault Ste. Marie	36.5%		37.2%	37.5%	37.9%
Newmarket	34.5%	35.6%	37.0%	38.5%	39.0%
Central Huron				38.7%	39.1%
Timmins	33.0%	34.6%	36.3%	37.1%	39.1%
Guelph	41.8%	41.0%	40.9%	38.1%	39.3%
Niagara Falls	34.2%	36.1%	37.0%	38.3%	39.8%
Quinte West	38.0%	39.6%	39.1%	40.3%	40.8%
East Gwillimbury	38.9%	39.2%	40.0%	41.9%	43.7%
Stratford	43.2%	43.8%	43.5%	44.0%	44.3%
Peterborough	43.1%	42.5%	44.1%	43.2%	44.4%
Brockville	47.2%		47.2%	46.4%	47.1%
Grey Highlands					47.4%
Collingwood					48.2%
St. Thomas	49.9%	49.9%	49.9%	48.6%	50.1%
Greenstone				59.4%	50.9%
Thunder Bay	53.0%	54.2%	53.2%	54.1%	54.3%
Owen Sound			44.3%	34.8%	54.6%
Meaford		43.5%	47.7%	51.0%	54.9%
Elliot Lake					79.8%
Average	**29.7%**	**29.8%**	**29.7%**	**29.9%**	**31.8%**
Median	**29.8%**	**29.5%**	**29.7%**	**30.3%**	**30.8%**

Water Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Region Peel	23.1%	23.6%	21.3%	22.1%	20.4%
Region Halton	18.4%	18.2%	18.8%	20.9%	20.5%
Region York	22.6%	23.0%	24.1%	23.1%	23.6%
Region Durham	22.4%	23.2%	24.1%	24.9%	26.2%
District of Muskoka	28.8%	30.6%	32.8%		35.3%
Region Waterloo	42.5%	44.4%	46.2%	46.0%	46.8%
Region Niagara	44.5%	43.3%	45.4%	46.6%	47.0%
Average	**28.9%**	**29.5%**	**30.4%**	**30.6%**	**31.4%**
Median	**23.1%**	**23.6%**	**24.1%**	**24.0%**	**26.2%**

Summary –Water Asset Consumption Ratio– Total Survey



As shown above, there is considerable range in the asset consumption ratio across the survey of municipalities:

- 44% have a relatively low asset consumption ratio of between 0-30%
- 37% have an asset consumption ratio between 30-40%
- Approximately 10% of municipalities surveyed have a ratio between 40%-50%
- 9% of the municipalities have a ratio of 50% or greater

Wastewater Asset Consumption Ratio

This ratio shows the written down value of the tangible capital assets relative to their historical costs. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern.

Municipalities	2009	2010	2011	2012	2013
Tillsonburg				33.2%	4.1%
Whitchurch-Stouffville	22.1%	21.0%	11.6%	8.5%	9.9%
Brockville			62.4%	10.0%	12.3%
King	15.6%	16.4%	11.1%	12.3%	13.4%
Strathroy-Caradoc					15.7%
Woolwich	18.9%	14.7%	16.3%	16.6%	16.6%
Lakeshore					17.2%
Middlesex Centre	17.1%	18.7%	19.7%	15.6%	17.4%
Prince Edward County			13.0%	15.3%	17.6%
Aurora	20.5%		21.2%		18.4%
Port Hope					18.9%
Georgina	15.4%	16.5%	17.7%	18.9%	20.1%
Vaughan	18.1%		19.9%	21.0%	22.2%
Niagara-on-the-Lake	17.3%	18.6%	19.9%	21.1%	22.3%
Thorold	30.5%	23.9%	23.2%	22.8%	23.9%
Ottawa	23.4%	23.7%	24.2%	24.7%	25.1%
The Blue Mountains		20.9%	22.3%	23.9%	25.2%
Lincoln	22.6%	23.5%	24.4%	25.4%	25.8%
Saugeen Shores	29.2%			24.2%	25.9%
Central Elgin	24.1%		23.4%	23.4%	25.9%
Springwater			23.6%	24.8%	26.0%
Fort Erie	27.1%	27.4%	27.1%	25.1%	26.6%
Hanover			27.2%	27.8%	26.8%
Belleville			26.0%	26.8%	26.9%
Welland	26.2%	25.1%	26.0%	27.1%	27.2%
West Lincoln	21.8%	23.4%	24.3%	25.7%	27.4%
Innisfil			26.7%	27.9%	27.9%
Bracebridge			30.7%	32.5%	28.3%
Kitchener	29.2%	29.0%	29.5%	30.9%	28.3%
Wilmot	21.6%	23.2%	25.1%	26.9%	28.8%
Markham	25.3%	26.5%	27.5%	28.2%	29.3%
Brant County				29.5%	29.6%
Waterloo	27.8%	29.1%	30.3%	30.6%	29.8%
Barrie	30.5%	30.0%	26.5%	29.0%	30.9%
Hamilton	33.5%	34.1%	34.1%	32.4%	31.3%
Penetanguishene		28.9%	30.4%	31.0%	31.9%

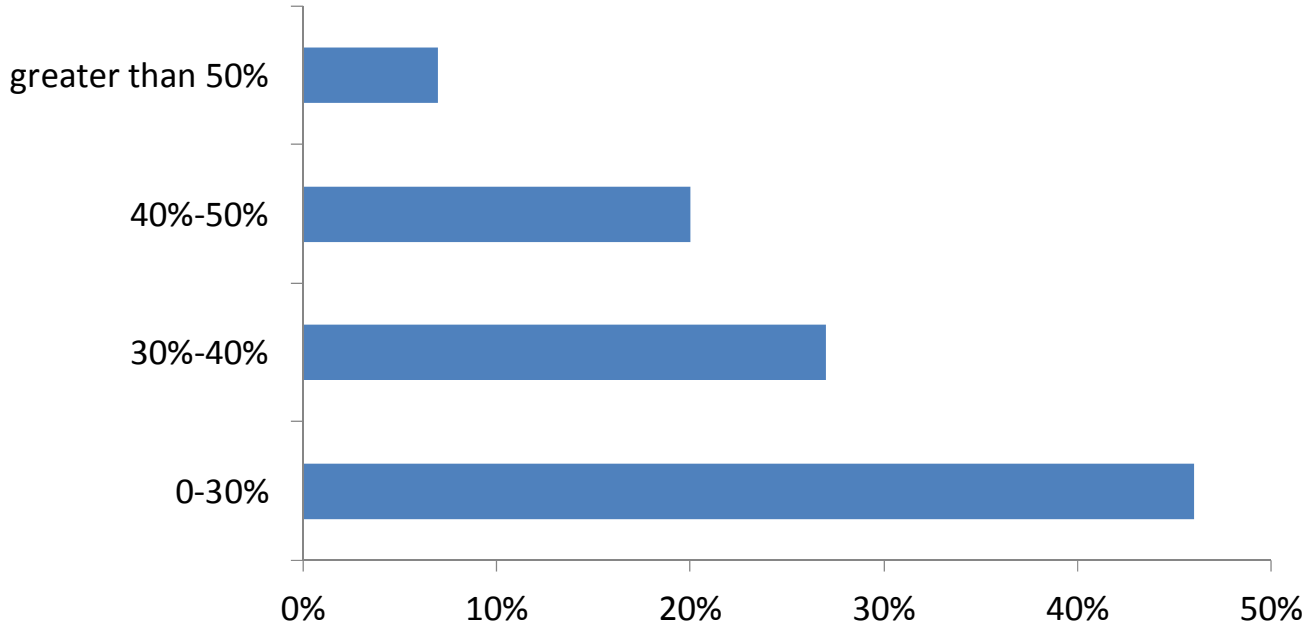
Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Kingston	24.9%	26.8%	28.6%	30.9%	32.0%
North Perth					32.4%
Kingsville			29.3%	30.7%	33.0%
St. Catharines	30.3%	31.3%	32.4%	32.4%	33.4%
Lambton Shores			31.9%	33.2%	34.8%
Windsor	35.7%	37.6%	38.3%	33.5%	35.0%
Peterborough	37.6%	39.2%	40.5%	36.1%	35.6%
North Bay	34.5%	5.4%	34.5%	35.6%	36.0%
Collingwood					36.2%
Kenora		33.9%	35.0%	36.7%	37.0%
Stratford	29.5%	29.7%	29.2%	29.8%	37.0%
Timmins	45.9%	36.6%	36.7%	38.1%	37.6%
London	36.0%	36.9%	36.0%	37.6%	37.9%
Orangeville			33.7%		38.3%
Meaford		34.1%	36.3%	37.3%	38.4%
Newmarket	35.0%	35.7%	37.5%	38.7%	38.7%
Orillia	38.6%			39.1%	40.4%
Sault Ste. Marie		39.1%	38.4%	39.0%	40.8%
Sarnia	40.4%	42.0%	39.3%	41.0%	42.7%
Cambridge	40.2%	41.6%	42.3%	42.6%	43.1%
Quinte West	47.1%	45.5%	44.6%	44.0%	43.1%
East Gwillimbury	40.8%	38.3%	40.2%	42.0%	43.8%
St. Thomas		41.6%	41.6%	42.9%	44.6%
Greater Sudbury	40.3%	41.8%	42.4%	44.1%	45.3%
Toronto	42.8%	43.0%	43.5%	44.9%	45.5%
Pelham	41.9%		42.7%	44.1%	45.5%
Grey Highlands					47.9%
Guelph	44.3%	46.9%	48.6%	48.9%	48.2%
Greenstone				46.1%	48.9%
Niagara Falls	48.6%	46.5%	47.7%	48.7%	49.9%
Central Huron				51.1%	51.4%
Owen Sound			37.1%	75.4%	53.9%
Cornwall		55.5%		55.4%	55.5%
Thunder Bay	63.5%	60.4%	59.7%	61.7%	62.9%
Elliot Lake					80.2%
Average	**31.3%**	**31.7%**	**31.5%**	**32.8%**	**33.0%**
Median	**29.9%**	**30.0%**	**30.3%**	**31.0%**	**31.9%**

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Region York	17.8%	16.1%	17.8%	18.9%	18.5%
Region Peel	23.5%	23.5%	23.0%	24.0%	24.7%
Region Halton	27.6%	27.7%	27.6%	27.3%	28.4%
Region Durham	25.8%	27.1%	28.0%	29.2%	30.5%
District of Muskoka	34.3%	36.5%	32.9%	34.7%	37.3%
Region Niagara	49.9%	50.1%	42.9%	48.1%	46.0%
Region Waterloo	63.6%	65.3%	57.3%	55.2%	52.0%
Average	**34.6%**	**35.2%**	**32.8%**	**33.9%**	**33.9%**
Median	**27.6%**	**27.7%**	**28.0%**	**29.2%**	**30.5%**

Summary –Wastewater Asset Consumption Ratio– Total Survey



As shown above, there is considerable range in the asset consumption ratio across the survey of municipalities:

- 46% have a relatively low asset consumption ratio of between 0-30%
- 27% have an asset consumption ratio between 30-40%
- Approximately 20% of municipalities surveyed have a ratio between 40%-50%
- 7% of the municipalities have a ratio of 50% or greater

Water Reserves as a % of Own Source Revenues

Municipalities	2013 Water Reserves	2013 Total Water Own Source Revenues	Water Reserves as % Total Water Own Source Revenues
Aurora	$ (1,527,892)	$ 7,530,874	-20.3%
King	$ (318,156)	$ 2,098,790	-15.2%
Ottawa	$ (103,729)	$ 132,200,593	-0.1%
Collingwood	$ -	$ 5,511,728	0.0%
Elliot Lake	$ -	$ 1,612,357	0.0%
Sault Ste. Marie	$ -	$ 14,734,085	0.0%
South Frontenac	$ -	$ 228,370	0.0%
Springwater	$ -	$ 2,045,410	0.0%
Waterloo	$ -	$ 18,137,423	0.0%
Welland	$ -	$ 8,564,590	0.0%
Whitchurch-Stouffville	$ -	$ 4,005,182	0.0%
Timmins	$ -	$ 9,370,767	0.0%
Windsor	$ -	$ 55,129,000	0.0%
Orangeville	$ 173	$ 5,049,103	0.0%
Greenstone	$ 17,758	$ 1,459,374	1.2%
Thunder Bay	$ 317,587	$ 25,075,452	1.3%
Innisfil	$ 408,205	$ 5,463,199	7.5%
Port Hope	$ 345,983	$ 3,315,512	10.4%
North Bay	$ 1,633,941	$ 12,234,274	13.4%
Kitchener	$ 5,722,383	$ 34,193,266	16.7%
Central Elgin	$ 313,900	$ 1,770,094	17.7%
Cambridge	$ 4,718,305	$ 26,570,819	17.8%
Niagara Falls	$ 1,533,363	$ 8,524,672	18.0%
Owen Sound	$ 1,021,788	$ 4,945,473	20.7%
Fort Erie	$ 1,552,480	$ 7,049,688	22.0%
East Gwillimbury	$ 1,377,520	$ 5,362,071	25.7%
Prince Edward County	$ 824,307	$ 2,936,643	28.1%
Sarnia	$ 4,370,144	$ 14,320,001	30.5%
Hamilton	$ 25,789,574	$ 80,998,087	31.8%
Meaford	$ 608,286	$ 1,810,105	33.6%
St. Thomas	$ 3,642,275	$ 10,320,915	35.3%
Central Huron	$ 476,714	$ 1,258,465	37.9%
Kenora	$ 1,169,024	$ 3,069,872	38.1%
Peterborough	$ 6,354,428	$ 14,911,661	42.6%

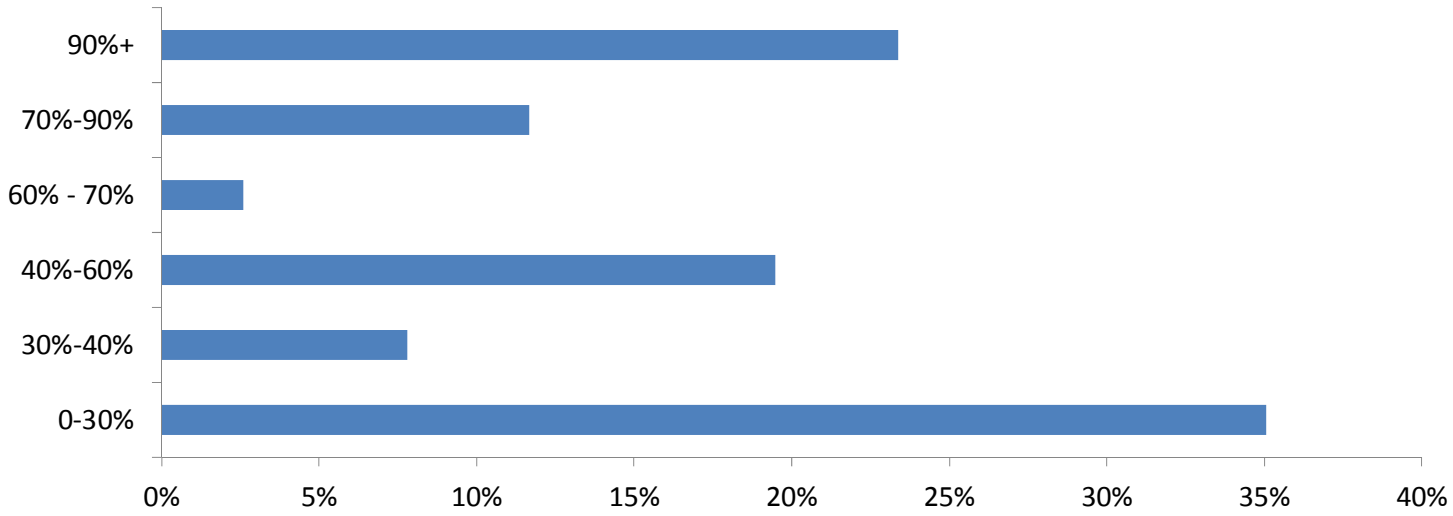
Water Reserves as a % of Own Source Revenues (cont'd)

Municipalities	2013 Water Reserves	2013 Total Water Own Source Revenues	Water Reserves as % Total Water Own Source Revenues
Wilmot	$ 950,962	$ 2,108,577	45.1%
North Perth	$ 653,926	$ 1,446,327	45.2%
Middlesex Centre	$ 1,100,000	$ 2,424,211	45.4%
Orillia	$ 2,153,050	$ 4,738,788	45.4%
St. Catharines	$ 5,791,575	$ 12,389,878	46.7%
Cornwall	$ 3,357,934	$ 6,986,952	48.1%
Quinte West	$ 2,894,451	$ 5,379,828	53.8%
Penetanguishene	$ 1,021,084	$ 1,879,568	54.3%
Niagara-on-the-Lake	$ 2,588,469	$ 4,752,246	54.5%
Lakeshore	$ 4,080,987	$ 7,395,533	55.2%
Greater Sudbury	$ 15,901,336	$ 28,340,017	56.1%
Woolwich	$ 1,189,083	$ 2,077,530	57.2%
Belleville	$ 7,537,164	$ 11,245,266	67.0%
Saugeen Shores	$ 1,800,400	$ 2,591,185	69.5%
Brockville	$ 2,706,406	$ 3,662,662	73.9%
Pelham	$ 1,665,635	$ 2,196,179	75.8%
London	$ 48,445,665	$ 63,591,346	76.2%
West Lincoln	$ 864,739	$ 1,088,725	79.4%
Barrie	$ 17,570,920	$ 21,481,413	81.8%
Vaughan	$ 38,151,738	$ 46,217,415	82.5%
Stratford	$ 3,385,289	$ 3,772,028	89.7%
Markham	$ 42,227,999	$ 46,784,023	90.3%
Lambton Shores	$ 3,757,476	$ 3,838,937	97.9%
Kingston	$ 22,730,129	$ 22,868,222	99.4%
Thorold	$ 3,196,407	$ 3,109,684	102.8%
Georgina	$ 1,802,266	$ 1,713,170	105.2%
Grey Highlands	$ 1,032,139	$ 827,289	124.8%
Toronto	$ 313,261,640	$ 231,877,339	135.1%
Newmarket	$ 19,246,403	$ 13,691,007	140.6%
The Blue Mountains	$ 4,900,388	$ 3,412,259	143.6%
Hanover	$ 2,123,221	$ 1,433,224	148.1%
Guelph	$ 35,693,554	$ 23,175,719	154.0%
Kingsville	$ 7,000,531	$ 4,414,000	158.6%
Lincoln	$ 4,741,133	$ 2,472,575	191.7%
Brant County	$ 12,179,259	$ 5,592,729	217.8%
Strathroy-Caradoc	$ 7,689,967	$ 3,445,037	223.2%
Average			**55.0%**
Median			**45.2%**

Water Reserves as a % of Own Source Revenues (cont'd)

Municipalities	2013 Water Reserves	2013 Total Water Own Source Revenues	Water Reserves as % Total Water Own Source Revenues
Region Waterloo	$ 21,744,207	$ 48,895,616	44.5%
Region York	$ 44,227,066	$ 98,590,486	44.9%
Region Durham	$ 58,575,753	$ 81,693,870	71.7%
District of Muskoka	$ 6,541,797	$ 7,838,470	83.5%
Region Halton	$ 77,559,586	$ 76,880,913	100.9%
Region Peel	$ 171,214,535	$ 167,722,088	102.1%
Region Niagara	$ 78,841,986	$ 41,491,268	190.0%
Average			**91.1%**
Median			**83.5%**

Summary—Water Reserves as a % of Own Source Revenues—Total Survey



As shown above:

- 35% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 8% have a ratio of 30-40%
- 19% have a ratio of 40-60%
- 3% have a ratio of 60%-70%
- 12% have a ratio of 70%-90%
- 23% have a ratio of 90%+

Wastewater Reserves as a % of Own Source Revenues

Municipalities	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	Wastewater Reserves as % Total Wastewater Own Source Revenues
North Perth	$ (2,629,516)	$ 2,758,616	-95.3%
Stratford	$ (4,908,135)	$ 5,701,875	-86.1%
Barrie	$ (5,822,227)	$ 26,333,322	-22.1%
Port Hope	$ (393,373)	$ 3,171,724	-12.4%
Ottawa	$ (2,232,831)	$ 138,981,125	-1.6%
Aurora	$ (3,521)	$ 6,250,125	-0.1%
Elliot Lake	$ -	$ 1,735,994	0.0%
Markham	$ -	$ 39,809,144	0.0%
Middlesex Centre	$ -	$ 2,036,878	0.0%
Orangeville	$ -	$ 5,500,909	0.0%
Springwater	$ -	$ 814,663	0.0%
Timmins	$ -	$ 16,794,143	0.0%
Waterloo	$ -	$ 20,733,386	0.0%
Welland	$ -	$ 11,918,559	0.0%
Greenstone	$ -	$ 1,221,954	0.0%
Sault Ste. Marie	$ 497,484	$ 14,458,211	3.4%
Penetanguishene	$ 95,423	$ 2,294,997	4.2%
Kitchener	$ 2,249,422	$ 39,394,734	5.7%
Kingsville	$ 146,900	$ 2,312,514	6.4%
North Bay	$ 589,790	$ 8,068,675	7.3%
Central Elgin	$ 105,270	$ 1,319,437	8.0%
Toronto	$ 53,637,132	$ 655,514,063	8.2%
Thunder Bay	$ 1,903,553	$ 17,217,171	11.1%
Windsor	$ 9,883,891	$ 63,431,572	15.6%
Kenora	$ 653,129	$ 2,974,011	22.0%
Fort Erie	$ 2,106,664	$ 8,786,562	24.0%
Sarnia	$ 3,743,263	$ 14,862,806	25.2%
Belleville	$ 2,230,208	$ 7,836,058	28.5%
Prince Edward County	$ 856,370	$ 2,746,336	31.2%
Owen Sound	$ 1,487,301	$ 4,519,047	32.9%
Quinte West	$ 1,544,906	$ 4,245,505	36.4%
Pelham	$ 581,045	$ 1,564,670	37.1%
Wilmot	$ 675,872	$ 1,807,710	37.4%

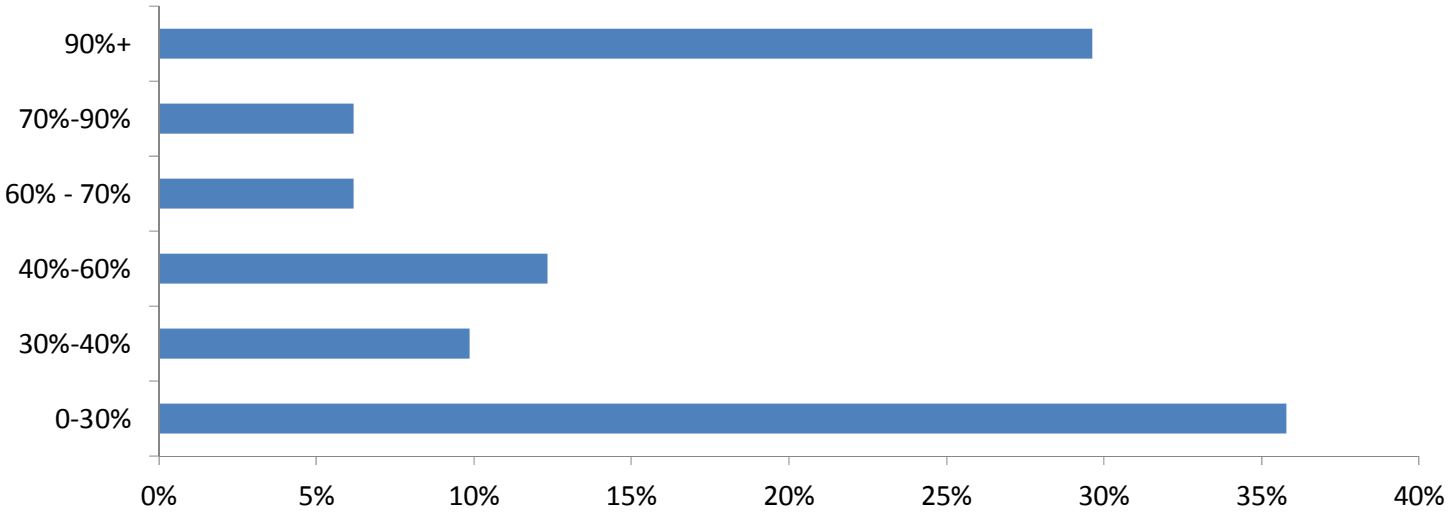
Wastewater Reserves as a % of Own Source Revenues (cont'd)

Municipalities	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	Wastewater Reserves as % Total Wastewater Own Source Revenues
Orillia	$ 2,153,050	$ 5,675,832	37.9%
Lakeshore	$ 1,557,561	$ 4,090,333	38.1%
Central Huron	$ 329,934	$ 837,302	39.4%
St. Catharines	$ 2,381,400	$ 5,881,040	40.5%
Saugeen Shores	$ 1,126,864	$ 2,524,389	44.6%
Thorold	$ 1,969,911	$ 4,382,515	44.9%
Whitchurch-Stouffville	$ 1,684,710	$ 3,686,872	45.7%
Brockville	$ 2,171,368	$ 4,630,660	46.9%
East Gwillimbury	$ 842,933	$ 1,750,433	48.2%
Greater Sudbury	$ 15,928,565	$ 30,209,265	52.7%
Lambton Shores	$ 684,223	$ 1,275,285	53.7%
Cambridge	$ 14,167,307	$ 24,300,758	58.3%
West Lincoln	$ 826,817	$ 1,305,541	63.3%
Meaford	$ 813,400	$ 1,232,482	66.0%
Niagara-on-the-Lake	$ 2,127,566	$ 3,115,212	68.3%
Vaughan	$ 37,543,371	$ 51,746,516	72.6%
Cornwall	$ 6,601,768	$ 8,598,390	76.8%
Newmarket	$ 12,343,364	$ 13,312,235	92.7%
Niagara Falls	$ 6,465,587	$ 6,709,588	96.4%
Hanover	$ 1,609,130	$ 1,484,660	108.4%
Kingston	$ 35,998,914	$ 26,641,612	135.1%
Brant County	$ 4,617,707	$ 3,216,599	143.6%
London	$ 70,401,696	$ 46,804,024	150.4%
Strathroy-Caradoc	$ 4,309,518	$ 2,722,262	158.3%
St. Thomas	$ 10,206,037	$ 6,158,972	165.7%
Guelph	$ 45,990,053	$ 27,222,765	168.9%
Grey Highlands	$ 1,343,460	$ 753,279	178.3%
Collingwood	$ 15,449,517	$ 8,015,782	192.7%
Innisfil	$ 8,145,671	$ 3,932,257	207.2%
Hamilton	$ 172,972,671	$ 81,767,955	211.5%
Woolwich	$ 2,842,158	$ 1,022,240	278.0%
Peterborough	$ 42,154,170	$ 14,767,492	285.5%
Georgina	$ 3,717,456	$ 1,279,659	290.5%
Lincoln	$ 3,587,276	$ 839,777	427.2%
King	$ 5,939,449	$ 1,260,773	471.1%
The Blue Mountains	$ 13,829,776	$ 2,646,300	522.6%
Average	**$ 9,012,063**	**$ 22,361,124**	**76.9%**
Median	**$ 1,609,130**	**$ 4,519,047**	**38.1%**

Wastewater Reserves as a % of Own Source Revenues (cont'd)

Municipalities	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	Wastewater Reserves as % Total Wastewater Own Source Revenues
Region York	$ (15,125,641)	$ 116,083,252	-13.0%
Region Waterloo	$ 23,557,416	$ 56,727,825	41.5%
Region Niagara	$ 60,906,879	$ 66,439,768	91.7%
Region Halton	$ 76,435,409	$ 80,395,204	95.1%
Region Durham	$ 119,354,242	$ 114,161,636	104.5%
District of Muskoka	$ 10,138,924	$ 6,571,739	154.3%
Region Peel	$ 283,922,702	$ 117,991,393	240.6%
Average	**$ 79,884,276**	**$ 79,767,260**	**102.1%**
Median	**$ 60,906,879**	**$ 80,395,204**	**95.1%**

Summary—Wastewater Reserves as a % of Own Source Revenues—Total Survey



As shown above:

- 36% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 10% have a ratio of 30-40%
- 12% have a ratio of 40-60%
- 6% have a ratio of 60%-70%
- 6% have a ratio of 70%-90%
- 30% have a ratio of 90%+

Water Debt Interest Cover Ratio

This ratio indicates the extent to which rate revenues are committed to interest expenses and is calculated as Debt Interest as a percentage of water revenues. It is important to monitor this trend to help ensure that debt interest does not overly reduce flexibility.

Municipalities	2009	2010	2011	2012	2013
Aurora	0.0%	0.0%	0.0%		0.0%
Central Huron			0.0%	0.0%	0.0%
Cornwall		0.0%		0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake					0.0%
Greenstone			0.0%	0.0%	0.0%
Grey Highlands					0.0%
Hanover			0.0%	0.0%	0.0%
Innisfil			0.7%	0.0%	0.0%
King	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Niagara Falls	0.0%	0.2%	0.1%	0.0%	0.0%
Orangeville			0.4%		0.0%
Orillia			0.0%	0.0%	0.0%
Penetanguishene		0.0%	0.0%	0.0%	0.0%
St. Thomas		1.4%	1.3%	1.4%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	4.9%	0.0%	0.0%	0.0%
Stratford	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.0%	0.4%	0.3%	0.2%	0.1%
Vaughan	0.2%	0.0%	0.1%	0.1%	0.1%
Strathroy-Caradoc					0.3%
Cambridge	0.0%	0.0%	0.0%	0.4%	0.4%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.0%	0.5%
Woolwich	0.6%	0.9%	0.7%	0.7%	0.6%
London	1.0%	0.3%	0.4%	0.5%	0.6%
Kenora			0.0%	0.8%	0.6%
Greater Sudbury	0.3%	2.7%	1.2%	0.7%	0.7%
Kingston	1.2%	1.0%	0.9%	0.8%	0.7%
Sault Ste. Marie	0.1%	0.0%	0.0%	0.0%	0.8%

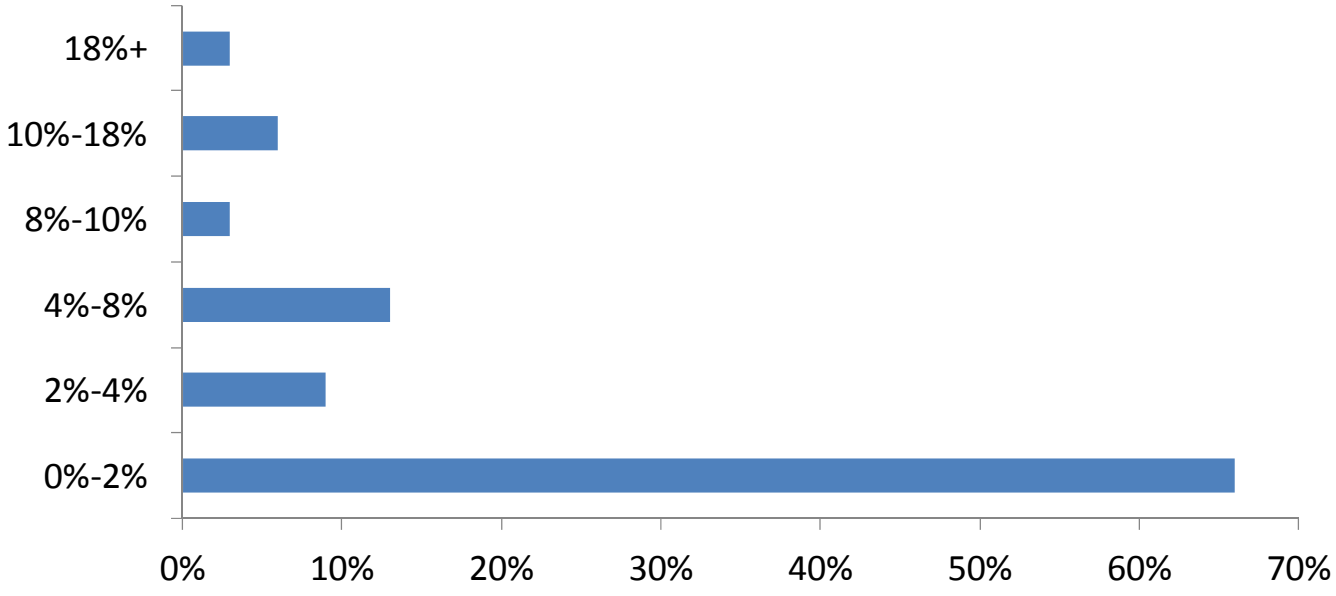
Water Debt Interest Cover Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Guelph	0.0%	1.2%	1.0%	0.9%	0.8%
Fort Erie	1.6%	1.5%	1.3%	1.0%	0.8%
North Perth					1.1%
Hamilton	0.1%	0.1%	0.1%	1.0%	1.1%
Springwater			7.4%	6.1%	1.2%
Brockville	0.8%		1.3%	1.2%	1.2%
Pelham	0.0%	0.0%	0.0%	0.8%	1.4%
Niagara-on-the-Lake	0.0%	0.9%	1.6%	1.4%	1.4%
Owen Sound			2.3%	2.0%	1.6%
St. Catharines	2.8%	2.2%	2.0%	1.6%	1.6%
Collingwood					1.7%
Welland	0.0%	2.9%	2.5%	2.3%	2.1%
Newmarket	0.2%	0.8%	2.5%	2.4%	2.2%
The Blue Mountains		3.1%	2.7%	2.9%	2.5%
Peterborough	0.0%	1.7%	1.8%	1.9%	2.7%
South Frontenac					2.8%
North Bay	4.4%	4.1%	3.7%	3.3%	3.0%
Sarnia	9.3%	0.6%	7.4%	4.8%	4.2%
Belleville	0.0%	0.0%	4.9%	4.0%	4.4%
Quinte West	0.0%	0.2%	1.5%	3.3%	4.6%
Port Hope			14.9%		5.3%
Ottawa	2.7%	3.3%	4.6%	5.2%	5.9%
Lambton Shores	0.0%	0.0%	8.8%	7.0%	5.9%
Lakeshore					6.3%
Middlesex Centre	0.8%	1.1%	0.9%	7.8%	6.8%
Brant County				7.0%	7.0%
Thunder Bay	16.5%	11.8%	10.1%	8.9%	9.0%
Prince Edward County	0.0%	0.0%	8.4%	8.2%	9.8%
Meaford		12.8%	12.0%	11.1%	10.2%
Georgina	21.4%	19.7%	16.4%	15.3%	13.7%
Kingsville			13.1%	14.2%	14.9%
Saugeen Shores	17.6%	0.0%	0.0%	16.6%	15.1%
Central Elgin	10.2%		19.9%	18.1%	18.7%
Barrie	0.0%	0.0%	14.4%	24.6%	30.4%
Average	**1.4%**	**1.1%**	**2.5%**	**3.6%**	**3.0%**
Median	**0.0%**	**0.0%**	**0.0%**	**0.8%**	**0.8%**

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Region Durham	1.7%	1.2%	0.8%	0.4%	0.2%
Region Waterloo	1.9%	1.6%	1.4%	1.4%	1.2%
Region Niagara	0.0%	0.7%	1.4%	1.4%	1.4%
Region Halton	6.0%	5.2%	4.8%	5.9%	5.6%
Region Peel	0.0%	2.3%	9.8%	11.5%	14.9%
District of Muskoka	0.0%	20.8%	18.4%	16.2%	15.4%
Region York	24.8%	23.5%	24.8%	33.3%	35.6%
Average	**4.9%**	**7.9%**	**8.8%**	**10.0%**	**10.6%**
Median	**1.7%**	**2.3%**	**4.8%**	**5.9%**	**5.6%**

Summary—Water Debt Interest Cover Ratio– Total Survey



Wastewater Debt Interest Cover Ratio

Municipalities	2009	2010	2011	2012	2013
Aurora	0.0%	0.0%	0.0%		0.0%
Cambridge	0.0%	0.0%	0.0%	0.0%	0.0%
Central Huron			0.0%	0.0%	0.0%
Elliot Lake					0.0%
Greater Sudbury	0.0%	0.0%	0.0%	0.0%	0.0%
Hanover			0.0%	0.0%	0.0%
Innisfil			0.2%	0.0%	0.0%
Kenora			0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	2.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville			0.2%		0.0%
Orillia			0.0%	0.0%	0.0%
Pelham	0.0%	0.0%	0.0%	0.0%	0.0%
Penetanguishene			0.0%	0.0%	0.0%
Sault Ste. Marie	0.6%	0.0%	0.0%	0.0%	0.0%
Springwater			0.7%	0.0%	0.0%
Thorold	0.2%	0.0%	0.0%	0.0%	0.0%
Timmins	0.0%	0.0%	0.0%	0.0%	0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.0%	0.1%	0.1%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.2%	0.0%	0.0%	0.0%	0.0%
Vaughan	0.2%	0.0%	0.2%	0.1%	0.1%
Cornwall				0.0%	0.3%
North Bay	0.0%	0.0%	0.0%	0.4%	0.4%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.0%	0.5%
Guelph	0.0%	1.2%	0.9%	0.7%	0.6%
Woolwich	0.0%	0.7%	0.7%	0.5%	0.6%
Niagara-on-the-Lake	1.4%	1.0%	0.8%	0.8%	0.7%
Belleville	0.0%	0.0%	5.0%	2.5%	0.7%
Welland	0.0%	0.7%	0.6%	0.7%	0.7%
Brockville	1.5%	0.0%	1.4%	0.9%	0.8%
Hamilton	0.3%	0.2%	0.1%	0.8%	0.9%
Grey Highlands					1.0%
Windsor	0.0%	1.7%	1.6%	1.5%	1.4%

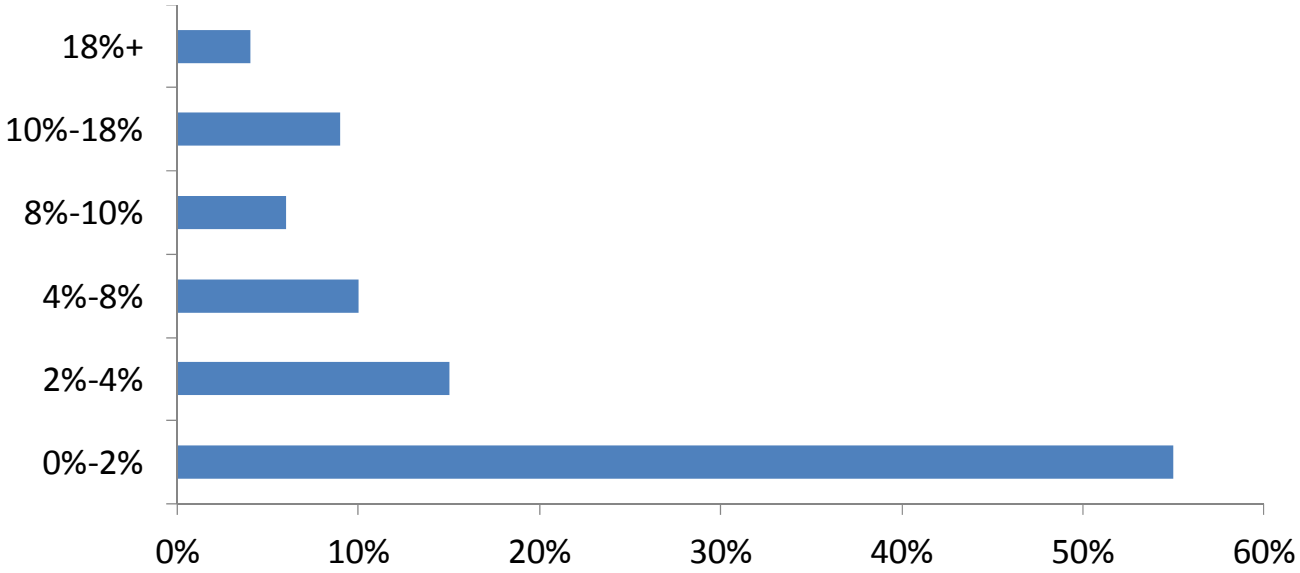
Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
The Blue Mountains		5.4%	4.0%	2.9%	1.8%
North Perth					2.0%
Peterborough	0.0%	1.6%	1.7%	1.8%	2.2%
Newmarket	0.3%	0.9%	2.8%	2.5%	2.2%
Fort Erie	1.6%	1.4%	1.3%	1.7%	2.3%
St. Thomas	0.0%	0.0%	0.0%	0.0%	2.6%
Lambton Shores			3.2%	3.2%	2.7%
St. Catharines	11.7%	5.8%	4.5%	3.2%	3.1%
London	4.8%	2.3%	0.0%	3.8%	3.4%
Sarnia	9.0%	6.2%	0.4%	0.8%	3.6%
Meaford		6.8%	6.0%	5.1%	3.7%
Strathroy-Caradoc					4.3%
Ottawa	6.6%	6.0%	4.8%	4.9%	5.3%
Owen Sound			5.2%	7.0%	5.4%
Thunder Bay	8.6%	7.5%	6.6%	5.8%	5.8%
Niagara Falls	0.0%	2.7%	6.1%	5.8%	6.8%
Collingwood					7.0%
Saugeen Shores	3.1%	0.0%	0.0%	8.8%	7.7%
Quinte West	0.1%	0.0%	3.3%	6.0%	8.0%
Kingsville	0.0%	0.0%	6.6%	9.5%	8.1%
Brant County				8.9%	8.3%
Middlesex Centre	9.9%	6.0%	6.0%	2.8%	9.9%
Lakeshore	5.1%				11.4%
Kingston	7.0%	10.5%	14.0%	12.6%	11.7%
Prince Edward County	0.0%	0.0%	0.0%	17.6%	15.6%
Barrie	0.0%	14.8%	17.5%	14.3%	16.3%
Stratford	1.1%	1.0%	20.0%	17.5%	16.6%
Central Elgin	25.4%	0.0%	23.2%	20.9%	16.7%
Georgina	13.9%	33.6%	29.9%	29.1%	27.5%
Port Hope			60.7%		43.0%
King	0.0%	86.0%	72.1%	59.9%	56.7%
Average	**1.5%**	**2.7%**	**3.7%**	**4.4%**	**4.9%**
Median	**0.0%**	**0.0%**	**0.0%**	**0.7%**	**0.9%**

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2009	2010	2011	2012	2013
Region Durham	3.2%	2.8%	3.0%	2.7%	2.3%
Region Waterloo	0.0%	0.0%	0.0%	0.0%	4.2%
Region Niagara	0.0%	3.4%	5.9%	5.5%	5.3%
Region Halton	3.8%	3.6%	4.1%	6.0%	6.1%
Region Peel	0.0%	3.6%	10.2%	13.7%	19.0%
District of Muskoka	0.0%	40.7%	38.0%	34.9%	33.4%
Region York	39.4%	39.1%	37.5%	38.2%	45.5%
Average	**6.6%**	**13.3%**	**14.1%**	**14.4%**	**16.5%**
Median	**0.0%**	**3.6%**	**5.9%**	**6.0%**	**6.1%**

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



Water Net Financial Liabilities Ratio

Net Financial Ratio is debt principal outstanding minus reserves as a percentage of operating revenue. This Ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. An increase in the net financial liabilities ratio means that a municipality is incurring higher net operating costs (e.g. as a result of additional maintenance and amortization costs associated with acquiring new assets). There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio that has been determined based on future needs and long term financial sustainability.

Municipalities	2013 Water Debt Outstanding	2013 Water Reserves	2013 Total Water Own Source Revenues	2013 Water Net Financial Liability Ratio
Barrie	$ 142,203,122	$ 17,570,920	$ 21,481,413	5.8
Central Elgin	$ 7,129,015	$ 313,900	$ 1,770,094	3.9
Saugeen Shores	$ 8,036,412	$ 1,800,400	$ 2,591,185	2.4
Prince Edward County	$ 7,428,642	$ 824,307	$ 2,936,643	2.2
Thunder Bay	$ 52,026,821	$ 317,587	$ 25,075,452	2.1
Georgina	$ 4,801,754	$ 1,802,266	$ 1,713,170	1.8
South Frontenac	$ 357,895	$ -	$ 228,370	1.6
Ottawa	$ 187,661,900	$ (103,729)	$ 132,200,593	1.4
Meaford	$ 2,941,905	$ 608,286	$ 1,810,105	1.3
Middlesex Centre	$ 4,118,203	$ 1,100,000	$ 2,424,211	1.2
Lakeshore	$ 12,954,683	$ 4,080,987	$ 7,395,533	1.2
North Bay	$ 15,191,350	$ 1,633,941	$ 12,234,274	1.1
Quinte West	$ 8,260,888	$ 2,894,451	$ 5,379,828	1.0
Lambton Shores	$ 5,874,243	$ 3,757,476	$ 3,838,937	0.6
Belleville	$ 12,503,613	$ 7,537,164	$ 11,245,266	0.4
Welland	$ 3,707,113	$ -	$ 8,564,590	0.4
Springwater	$ 879,511	$ -	$ 2,045,410	0.4
St. Thomas	$ 6,945,534	$ 3,642,275	$ 10,320,915	0.3
Peterborough	$ 10,775,744	$ 6,354,428	$ 14,911,661	0.3
Collingwood	$ 1,209,214	$ -	$ 5,511,728	0.2
Aurora	$ -	$ (1,527,892)	$ 7,530,874	0.2
King	$ 71,000	$ (318,156)	$ 2,098,790	0.2
Sarnia	$ 7,002,901	$ 4,370,144	$ 14,320,001	0.2
Owen Sound	$ 1,255,193	$ 1,021,788	$ 4,945,473	0.0
Hamilton	$ 27,604,222	$ 25,789,574	$ 80,998,087	0.0
Waterloo	$ 270,595	$ -	$ 18,137,423	0.0
Elliot Lake	$ -	$ -	$ 1,612,357	-
Sault Ste. Marie	$ -	$ -	$ 14,734,085	-
Whitchurch-Stouffville	$ -	$ -	$ 4,005,182	-
Orangeville	$ -	$ 173	$ 5,049,103	(0.0)
Greenstone	$ -	$ 17,758	$ 1,459,374	(0.0)
Fort Erie	$ 1,301,229	$ 1,552,480	$ 7,049,688	(0.0)
Cambridge	$ 3,424,581	$ 4,718,305	$ 26,570,819	(0.0)
St. Catharines	$ 4,897,983	$ 5,791,575	$ 12,389,878	(0.1)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2013 Water Debt Outstanding	2013 Water Reserves	2013 Total Water Own Source Revenues	2013 Water Net Financial Liability Ratio
Innisfil	$ -	$ 408,205	$ 5,463,199	(0.1)
North Perth	$ 503,297	$ 653,926	$ 1,446,327	(0.1)
Port Hope	$ -	$ 345,983	$ 3,315,512	(0.1)
Kingsville	$ 6,424,184	$ 7,000,531	$ 4,414,000	(0.1)
Kitchener	$ -	$ 5,722,383	$ 34,193,266	(0.2)
Pelham	$ 1,286,031	$ 1,665,635	$ 2,196,179	(0.2)
Niagara Falls	$ -	$ 1,533,363	$ 8,524,672	(0.2)
Niagara-on-the-Lake	$ 1,675,865	$ 2,588,469	$ 4,752,246	(0.2)
Kenora	$ 567,623	$ 1,169,024	$ 3,069,872	(0.2)
East Gwillimbury	$ -	$ 1,377,520	$ 5,362,071	(0.3)
Woolwich	$ 422,675	$ 1,189,083	$ 2,077,530	(0.4)
Central Huron	$ -	$ 476,714	$ 1,258,465	(0.4)
Brockville	$ 1,266,519	$ 2,706,406	$ 3,662,662	(0.4)
Greater Sudbury	$ 3,290,725	$ 15,901,336	$ 28,340,017	(0.4)
Wilmot	$ -	$ 950,962	$ 2,108,577	(0.5)
Orillia	$ -	$ 2,153,050	$ 4,738,788	(0.5)
Cornwall	$ -	$ 3,357,934	$ 6,986,952	(0.5)
Vaughan	$ 15,490,508	$ 38,151,738	$ 46,217,415	(0.5)
Kingston	$ 11,174,830	$ 22,730,129	$ 22,868,222	(0.5)
Penetanguishene	$ -	$ 1,021,084	$ 1,879,568	(0.5)
London	$ 12,428,764	$ 48,445,665	$ 63,591,346	(0.6)
West Lincoln	$ -	$ 864,739	$ 1,088,725	(0.8)
Stratford	$ 24,840	$ 3,385,289	$ 3,772,028	(0.9)
Markham	$ -	$ 42,227,999	$ 46,784,023	(0.9)
Newmarket	$ 6,022,890	$ 19,246,403	$ 13,691,007	(1.0)
The Blue Mountains	$ 1,440,000	$ 4,900,388	$ 3,412,259	(1.0)
Thorold	$ -	$ 3,196,407	$ 3,109,684	(1.0)
Brant County	$ 6,392,728	$ 12,179,259	$ 5,592,729	(1.0)
Grey Highlands	$ 171,000	$ 1,032,139	$ 827,289	(1.0)
Toronto	$ -	$ 313,261,640	$ 231,877,339	(1.4)
Guelph	$ 4,029,454	$ 35,693,554	$ 23,175,719	(1.4)
Hanover	$ -	$ 2,123,221	$ 1,433,224	(1.5)
Lincoln	$ -	$ 4,741,133	$ 2,472,575	(1.9)
Strathroy-Caradoc	$ 300,208	$ 7,689,967	$ 3,445,037	(2.1)
Average	**$ 6,744,477**	**$ 7,754,304**	**$ 11,777,242**	0.1
Median	**$ 24,840**	**$ 950,962**	**$ 3,109,684**	(0.1)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2013 Water Debt Outstanding	2013 Water Reserves	2013 Total Water Own Source Revenues	2013 Water Net Financial Liability Ratio
Region York	$ 861,366,876	$ 44,227,066	$ 98,590,486	8.3
Region Peel	$ 687,721,258	$ 171,214,535	$ 167,722,088	3.1
District of Muskoka	$ 26,092,625	$ 6,541,797	$ 7,838,470	2.5
Region Halton	$ 112,652,104	$ 77,559,586	$ 76,880,913	0.5
Region Waterloo	$ 11,566,965	$ 21,744,207	$ 48,895,616	(0.2)
Region Durham	$ -	$ 58,575,753	$ 81,693,870	(0.7)
Region Niagara	$ 11,111,545	$ 78,841,986	$ 41,491,268	(1.6)
Average	**$ 244,358,768**	**$ 65,529,276**	**$ 74,730,387**	1.7
Median	**$ 26,092,625**	**$ 58,575,753**	**$ 76,880,913**	0.5

Wastewater Net Financial Liabilities Ratio

Municipalities	2013 Wastewater Debt Outstanding	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	2013 Wastewater Net Financial Liability Ratio
Stratford	$ 32,146,512	$ (4,908,135)	$ 5,701,875	6.5
Prince Edward County	$ 18,602,905	$ 856,370	$ 2,746,336	6.5
Middlesex Centre	$ 10,459,505	$ -	$ 2,036,878	5.1
North Perth	$ 8,302,128	$ (2,629,516)	$ 2,758,616	4.0
Barrie	$ 97,493,393	$ (5,822,227)	$ 26,333,322	3.9
King	$ 10,302,409	$ 5,939,449	$ 1,260,773	3.5
Central Elgin	$ 4,156,995	$ 105,270	$ 1,319,437	3.1
Georgina	$ 7,202,632	$ 3,717,456	$ 1,279,659	2.7
Lakeshore	$ 10,243,596	$ 1,557,561	$ 4,090,333	2.1
Port Hope	$ 5,793,863	$ (393,373)	$ 3,171,724	2.0
Thunder Bay	$ 34,907,118	$ 1,903,553	$ 17,217,171	1.9
Quinte West	$ 9,490,858	$ 1,544,906	$ 4,245,505	1.9
Kingsville	$ 3,923,590	$ 146,900	$ 2,312,514	1.6
Saugeen Shores	$ 4,357,222	$ 1,126,864	$ 2,524,389	1.3
Ottawa	$ 172,328,451	$ (2,232,831)	$ 138,981,125	1.3
Owen Sound	$ 6,837,898	$ 1,487,301	$ 4,519,047	1.2
Penetanguishene	$ 2,680,931	$ 95,423	$ 2,294,997	1.1
Kingston	$ 64,583,816	$ 35,998,914	$ 26,641,612	1.1
Niagara Falls	$ 10,177,517	$ 6,465,587	$ 6,709,588	0.6
Sarnia	$ 10,677,072	$ 3,743,263	$ 14,862,806	0.5
Meaford	$ 1,321,565	$ 813,400	$ 1,232,482	0.4
Windsor	$ 31,753,164	$ 9,883,891	$ 63,431,572	0.3
Lambton Shores	$ 1,120,000	$ 684,223	$ 1,275,285	0.3
Fort Erie	$ 4,942,170	$ 2,106,664	$ 8,786,562	0.3
Belleville	$ 4,203,581	$ 2,230,208	$ 7,836,058	0.3
St. Catharines	$ 3,741,471	$ 2,381,400	$ 5,881,040	0.2
Welland	$ 2,277,789	$ -	$ 11,918,559	0.2
Waterloo	$ 3,838,000	$ -	$ 20,733,386	0.2
Strathroy-Caradoc	$ 4,442,322	$ 4,309,518	$ 2,722,262	0.0
North Bay	$ 940,000	$ 589,790	$ 8,068,675	0.0
Aurora	$ -	$ (3,521)	$ 6,250,125	0.0
Elliot Lake	$ -	$ -	$ 1,735,994	-
Markham	$ -	$ -	$ 39,809,144	-
Orangeville	$ -	$ -	$ 5,500,909	-
Springwater	$ -	$ -	$ 814,663	-
Timmins	$ -	$ -	$ 16,794,143	-

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2013 Wastewater Debt Outstanding	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	2013 Wastewater Net Financial Liability Ratio
Brant County	$ 4,525,326	$ 4,617,707	$ 3,216,599	(0.0)
Sault Ste. Marie	$ -	$ 497,484	$ 14,458,211	(0.0)
Kitchener	$ -	$ 2,249,422	$ 39,394,734	(0.1)
Toronto	$ -	$ 53,637,132	$ 655,514,063	(0.1)
London	$ 65,892,263	$ 70,401,696	$ 46,804,024	(0.1)
Kenora	$ -	$ 653,129	$ 2,974,011	(0.2)
Brockville	$ 791,636	$ 2,171,368	$ 4,630,660	(0.3)
Collingwood	$ 12,850,558	$ 15,449,517	$ 8,015,782	(0.3)
Pelham	$ -	$ 581,045	$ 1,564,670	(0.4)
Wilmot	$ -	$ 675,872	$ 1,807,710	(0.4)
Orillia	$ -	$ 2,153,050	$ 5,675,832	(0.4)
Central Huron	$ -	$ 329,934	$ 837,302	(0.4)
Niagara-on-the-Lake	$ 810,970	$ 2,127,566	$ 3,115,212	(0.4)
Thorold	$ -	$ 1,969,911	$ 4,382,515	(0.4)
Whitchurch-Stouffville	$ -	$ 1,684,710	$ 3,686,872	(0.5)
Newmarket	$ 6,032,110	$ 12,343,364	$ 13,312,235	(0.5)
Greater Sudbury	$ -	$ 15,928,565	$ 30,209,265	(0.5)
Cambridge	$ -	$ 14,167,307	$ 24,300,758	(0.6)
Grey Highlands	$ 867,913	$ 1,343,460	$ 753,279	(0.6)
West Lincoln	$ -	$ 826,817	$ 1,305,541	(0.6)
Vaughan	$ 1,133,878	$ 37,543,371	$ 51,746,516	(0.7)
Cornwall	$ -	$ 6,601,768	$ 8,598,390	(0.8)
Hanover	$ -	$ 1,609,130	$ 1,484,660	(1.1)
Guelph	$ 3,703,384	$ 45,990,053	$ 27,222,765	(1.6)
St. Thomas	$ -	$ 10,206,037	$ 6,158,972	(1.7)
Hamilton	$ 23,214,276	$ 172,972,671	$ 81,767,955	(1.8)
Innisfil	$ -	$ 8,145,671	$ 3,932,257	(2.1)
Peterborough	$ 11,352,705	$ 42,154,170	$ 14,767,492	(2.1)
Woolwich	$ -	$ 2,842,158	$ 1,022,240	(2.8)
Lincoln	$ -	$ 3,587,276	$ 839,777	(4.3)
The Blue Mountains	$ 527,433	$ 13,829,776	$ 2,646,300	(5.0)
Average	**$ 7,857,024**	**$ 6,833,323**	**$ 16,922,474**	0.3
Median	**$ -**	**$ 675,872**	**$ 2,746,336**	-

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2013 Wastewater Debt Outstanding	2013 Wastewater Reserves	2013 Total Wastewater Own Source Revenues	2013 Wastewater Net Financial Liability Ratio
Region York	$ 1,278,680,930	$ (15,125,641)	$ 116,083,252	11.1
District of Muskoka	$ 47,876,297	$ 10,138,924	$ 6,571,739	5.7
Region Waterloo	$ 109,219,566	$ 23,557,416	$ 56,727,825	1.5
Region Halton	$ 125,469,671	$ 76,435,409	$ 80,395,204	0.6
Region Niagara	$ 70,083,264	$ 60,906,879	$ 66,439,768	0.1
Region Durham	$ 43,439,877	$ 119,354,242	$ 114,161,636	(0.7)
Region Peel	$ -	$ 283,922,702	$ 117,991,393	(2.4)
Average	**$ 239,252,801**	**$ 79,884,276**	**$ 79,767,260**	**2.3**
Median	**$ 70,083,264**	**$ 60,906,879**	**$ 80,395,204**	**0.6**

Water MPMPs

Municipalities	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water main Breaks /100 km
Aurora	N/A	N/A	$ 34,734	$ 40,574	N/A	N/A	4
Barrie	$ 617	$ 1,526	$ 12,351	$ 16,886	$ 1,175	$ 2,289	7
Belleville	$ 467	$ 645	$ 11,111	$ 17,066	$ 817	$ 1,183	5
Brant County	$ 669	$ 1,126	$ 18,724	$ 23,097	$ 2,050	$ 2,829	8
Brockville	$ 456	$ 516	$ 9,157	$ 10,559	$ 800	$ 911	15
Cambridge	N/A	N/A	$ 43,290	$ 45,203	N/A	N/A	5
Central Elgin	$ 611	$ 1,112	$ 15,059	$ 27,790	$ 7,342	$ 13,534	5
Central Huron	$ 851	$ 1,003	$ 13,245	$ 16,483	$ 1,472	$ 1,776	31
Collingwood	$ 357	$ 496	$ 12,920	$ 17,432	$ 652	$ 895	4
Cornwall	$ 162	$ 204	$ 9,532	$ 11,226	$ 381	$ 461	21
Elliot Lake	$ 459	$ 526	$ 3,354	$ 3,803	$ 614	$ 702	16
Fort Erie	$ 729	$ 729	$ 9,307	$ 12,127	$ 1,295	$ 1,466	17
Georgina	N/A	N/A	$ 7,337	$ 13,349	N/A	N/A	
Greater Sudbury	$ 441	$ 562	$ 11,820	$ 16,581	$ 977	$ 1,313	11
Greenstone	$ 1,767	$ 1,935	$ 887	$ 2,568	$ 1,842	$ 2,154	11
Grey Highlands	N/A	N/A	$ 3,263	$ 4,828	N/A	N/A	
Guelph	$ 716	$ 889	$ 6,830	$ 10,547	$ 946	$ 1,245	7
Hamilton	$ 247	$ 294	$ 9,529	$ 16,958	$ 501	$ 747	13
Hanover	$ 342	$ 510	$ 7,258	$ 7,258	$ 616	$ 783	12
Innisfil	$ 516	$ 948	$ 7,978	$ 13,528	$ 1,138	$ 2,003	3
Kenora	$ 438	$ 455	$ 10,291	$ 14,236	$ 992	$ 1,221	15
King	$ 822	$ 822	$ 12,368	$ 13,811	$ 1,607	$ 1,699	18
Kingston	$ 133	$ 211	$ 14,644	$ 22,568	$ 441	$ 686	10
Kingsville	$ 199	$ 389	$ 4,320	$ 6,437	$ 456	$ 771	2
Kitchener	N/A	N/A	$ 8,965	$ 10,644	N/A	N/A	12
Lakeshore	$ 614	$ 912	$ 3,428	$ 4,735	$ 1,134	$ 1,631	4
Lambton Shores	N/A	N/A	$ 5,419	$ 8,920	N/A	N/A	1
Lincoln	N/A	N/A	$ 11,886	$ 16,508	N/A	N/A	13
London	$ 153	$ 222	$ 13,680	$ 23,271	$ 615	$ 1,007	9
Markham	$ 864	$ 864	$ 13,503	$ 13,503	$ 1,266	$ 1,266	3
Meaford	$ 1,120	$ 3,336	$ 6,492	$ 12,702	N/A	N/A	14
Middlesex Centre	$ 1,061	$ 1,369	$ 16,831	$ 23,685	$ 2,648	$ 3,603	5
Newmarket	$ 542	$ 542	$ 22,938	$ 28,253	$ 1,357	$ 1,546	17
Niagara Falls	N/A	N/A	$ 10,816	$ 14,705	N/A	N/A	16

Water MPMPs (cont'd)

Municipalities	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water main Breaks /100 km
Niagara-on-the-Lake	N/A	N/A	$ 16,797	$ 20,702	N/A	N/A	3
North Bay	$ 222	$ 408	$ 16,951	$ 20,868	$ 707	$ 1,006	22
North Perth	$ 442	$ 646	$ 4,744	$ 7,855	$ 755	$ 1,164	2
Orillia	$ 379	$ 497	$ 4,829	$ 12,739	$ 605	$ 1,091	9
Ottawa	$ 417	$ 426	$ 12,993	$ 25,295	$ 802	$ 1,175	8
Owen Sound	$ 363	$ 474	$ 15,096	$ 17,530	$ 1,052	$ 1,274	13
Pelham	N/A	N/A	$ 24,417	$ 29,485	N/A	N/A	1
Penetanguishene	N/A	N/A	$ 18,143	$ 23,140	N/A	N/A	12
Peterborough	$ 449	$ 540	$ 5,804	$ 16,739	$ 661	$ 1,149	5
Port Hope	$ 608	$ 1,157	$ 8,106	$ 11,794	$ 1,063	$ 1,818	6
Prince Edward County	$ 1,046	$ 1,858	$ 10,095	$ 14,973	$ 1,653	$ 2,722	7
Quinte West	$ 585	$ 769	$ 6,822	$ 11,203	$ 817	$ 1,151	8
Sarnia	$ 624	$ 789	$ 12,639	$ 15,358	$ 1,229	$ 1,524	24
Saugeen Shores	$ 190	$ 463	$ 3,686	$ 7,962	$ 468	$ 1,063	2
Sault Ste. Marie	$ 642	$ 763	$ 8,552	$ 10,174	$ 972	$ 1,157	18
Springwater	$ 1,085	$ 1,497	$ 3,068	$ 3,068	$ 1,324	$ 1,736	1
St. Catharines	N/A	N/A	$ 11,531	$ 14,170	N/A	N/A	17
St. Thomas	N/A	N/A	$ 22,908	$ 33,398	N/A	N/A	11
Stratford	$ 545	$ 545	$ 5,281	$ 6,960	$ 830	$ 920	16
The Blue Mountains	$ 63	$ 562	$ 19,429	$ 25,012	$ 4,110	$ 5,772	3
Thorold	N/A	N/A	$ 8,187	$ 12,028	N/A	N/A	8
Thunder Bay	$ 530	$ 768	$ 12,356	$ 16,921	$ 1,179	$ 1,657	14
Timmins	$ 387	$ 491	$ 11,763	$ 16,033	$ 663	$ 867	27
Vaughan	$ 885	$ 885	$ 10,908	$ 16,774	$ 1,120	$ 1,246	2
Waterloo	N/A	N/A	$ 11,626	$ 14,487	N/A	N/A	14
Welland	N/A	N/A	$ 30,702	$ 35,130	N/A	N/A	41
West Lincoln	$ 742	$ 742	$ 14,846	$ 23,442	$ 1,312	$ 1,642	N/A
Whitchurch-Stouffville	$ 796	$ 796	$ 7,009	$ 9,781	$ 1,080	$ 1,193	3
Wilmot	N/A	N/A	$ 27,244	$ 36,257	N/A	N/A	3
Windsor	N/A	N/A	N/A	N/A	N/A	N/A	17
Woolwich	N/A	N/A	$ 8,966	$ 11,581	N/A	N/A	4
Average	**$ 573**	**$ 809**	**$ 11,810**	**$ 16,224**	**$ 1,234**	**$ 1,757**	**11**
Median	**$ 536**	**$ 688**	**$ 10,908**	**$ 14,705**	**$ 992**	**$ 1,245**	**9**

Water MPMPs (cont'd)

Municipalities	Operating Costs for Treatment of Drinking Water per Megalitre	Total Costs for Treatment of Drinking Water per Megalitre	Operating Costs for Distribution/ Transmission per km of Water Distribution Pipe	Total Costs for Distribution/ Transmission per km of Water Distribution Pipe	Operating Costs Integrated System	Total Costs Integrated System	Water main Breaks /100 km
Region Durham	$ 344	$ 395	$ 11,240	$ 18,435	$ 769	$ 1,093	$ 6
Region Halton	$ 349	$ 311	$ 11,720	$ 19,943	$ 779	$ 1,043	$ 5
District of Muskoka	$ 880	$ 1,768	$ 7,798	$ 16,204	$ 1,504	$ 3,064	$ 3
Region Peel	$ 87	$ 344	$ 15,164	$ 24,930	$ 449	$ 939	$ 7
Region York	N/A	N/A	N/A	N/A	$ 613	$ 1,025	$ 0
Average	**$ 415**	**$ 705**	**$ 11,480**	**$ 19,878**	**$ 823**	**$ 1,433**	**$ 4**
Median	**$ 346**	**$ 370**	**$ 11,480**	**$ 19,189**	**$ 769**	**$ 1,043**	**$ 5**

Wastewater MPMPs

Municipalities	Operating Costs for Collection/ Conveyance per km of Wastewater Main	Total Costs for Collection/ Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Aurora	$ 38,163	$ 42,808	N/A	N/A	N/A	N/A
Barrie	$ 6,761	$ 13,322	$ 670	$ 1,430	$ 864	$ 1,812
Belleville	$ 10,851	$ 18,069	$ 382	$ 524	$ 610	$ 904
Brant County	$ 3,977	$ 8,719	$ 1,091	$ 1,343	$ 1,301	$ 1,804
Brockville	$ 3,083	$ 4,335	$ 602	$ 831	$ 665	$ 920
Cambridge	$ 42,539	$ 44,983	N/A	N/A	N/A	N/A
Central Elgin	$ 6,575	$ 17,945	$ 622	$ 964	$ 1,079	$ 2,211
Central Huron	$ 14,290	$ 18,047	$ 525	$ 659	$ 1,034	$ 1,301
Collingwood	$ 10,324	$ 25,958	$ 429	$ 559	$ 594	$ 974
Cornwall	$ 7,387	$ 10,044	$ 142	$ 146	$ 253	$ 298
Elliot Lake	$ 5,443	$ 6,152	$ 435	$ 477	$ 678	$ 752
Georgina	$ 6,395	$ 15,043	N/A	N/A	N/A	N/A
Greater Sudbury	$ 9,661	$ 13,913	$ 329	$ 520	$ 557	$ 848
Greenstone	$ 498	$ 4,410	$ 743	$ 1,139	$ 771	$ 1,382
Grey Highlands	$ 3,555	$ 7,407	$ 1,090	$ 1,451	N/A	N/A
Guelph	$ 10,331	$ 13,227	$ 624	$ 815	$ 925	$ 1,200
Hamilton	$ 12,220	$ 20,149	$ 150	$ 194	$ 330	$ 492
Hanover	$ 3,990	$ 3,990	$ 432	$ 626	$ 559	$ 752
Innisfil	$ 6,364	$ 11,591	$ 611	$ 722	$ 833	$ 1,127
Kenora	$ 13,338	$ 16,788	$ 321	$ 337	$ 938	$ 1,114
King	$ 9,336	$ 27,043	$ 988	$ 988	$ 1,496	$ 2,459
Kingston	$ 13,849	$ 17,470	$ 183	$ 540	$ 398	$ 812
Kingsville	$ 8,451	$ 18,866	$ 317	$ 317	$ 808	$ 1,414
Kitchener	$ 8,734	$ 11,808	N/A	N/A	N/A	N/A
Lakeshore	$ 8,218	$ 10,561	$ 585	$ 959	$ 942	$ 1,417
Lambton Shores	$ 15,853	$ 20,643	N/A	N/A	N/A	N/A
Lincoln	$ 1,315	$ 3,800	N/A	N/A	N/A	N/A
London	$ 6,118	$ 15,335	$ 260	$ 484	$ 366	$ 751
Markham	$ 2,052	$ 2,052	$ 1,048	$ 1,048	$ 1,100	$ 1,100
Meaford	N/A	$ 2,392	$ 792	$ 920	N/A	N/A
Middlesex Centre	$ 4,542	$ 10,643	$ 1,510	$ 2,413	$ 1,776	$ 3,037
Newmarket	$ 14,737	$ 22,247	$ 853	$ 853	$ 1,334	$ 1,578
Niagara Falls	$ 7,640	$ 13,658	N/A	N/A	N/A	N/A
Niagara-on-the-Lake	$ 29,446	$ 34,440	N/A	N/A	N/A	N/A
North Bay	$ 10,038	$ 13,323	$ 199	$ 213	$ 378	$ 451
North Perth	$ 6,931	$ 12,364	$ 352	$ 461	$ 509	$ 742
Orangeville	$ 32,126	$ 53,837	N/A	N/A	N/A	N/A
Orillia	$ 5,773	$ 13,493	$ 328	$ 388	$ 504	$ 799

Wastewater MPMPs (Cont'd)

Municipalities	Operating Costs for Collection/ Conveyance per km of Wastewater Main	Total Costs for Collection/ Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Ottawa	$ 13,300	$ 23,038	$ 159	$ 216	$ 424	$ 674
Owen Sound	$ 20,753	$ 22,980	$ 417	$ 485	$ 993	$ 1,123
Pelham	$ 20,007	$ 24,705	N/A	N/A	N/A	N/A
Penetanguishene	$ 5,054	$ 7,360	$ 670	$ 750	$ 849	$ 1,011
Peterborough	$ 5,739	$ 9,155	$ 306	$ 383	$ 435	$ 589
Port Hope	$ 1,129	$ 2,587	$ 793	$ 1,992	$ 856	$ 2,136
Prince Edward County	$ 18,952	$ 25,664	$ 788	$ 1,587	$ 1,452	$ 2,486
Quinte West	$ 2,368	$ 5,525	$ 641	$ 822	$ 696	$ 953
Sarnia	$ 14,117	$ 23,113	$ 477	$ 532	$ 1,083	$ 1,525
Saugeen Shores	$ 2,272	$ 6,568	$ 610	$ 930	$ 729	$ 1,275
Sault Ste. Marie	$ 9,450	$ 13,211	$ 205	$ 362	$ 402	$ 638
Springwater	$ 10,167	$ 10,167	$ 841	$ 1,219	$ 1,235	$ 1,613
St. Catharines	$ 5,946	$ 9,657	N/A	N/A	N/A	N/A
St. Thomas	$ 6,672	$ 13,154	$ 378	$ 429	$ 571	$ 810
Stratford	$ 3,540	$ 11,614	$ 187	$ 537	$ 263	$ 785
The Blue Mountains	$ 8,293	$ 17,043	$ 576	$ 801	$ 896	$ 1,459
Thorold	$ 10,055	$ 8,720	N/A	N/A	N/A	N/A
Thunder Bay	$ 9,878	$ 12,922	$ 322	$ 430	$ 491	$ 652
Timmins	$ 9,647	$ 13,315	$ 252	$ 261	$ 396	$ 460
Vaughan	$ 8,858	$ 14,479	$ 1,054	$ 1,054	$ 1,242	$ 1,362
Waterloo	$ 10,692	$ 15,005	N/A	N/A	N/A	N/A
Welland	$ 57,531	$ 60,330	N/A	N/A	N/A	N/A
West Lincoln	$ 13,131	$ 19,290	$ 818	$ 818	$ 1,149	$ 1,304
Whitchurch-Stouffville	$ 5,582	$ 12,349	$ 966	$ 966	$ 1,110	$ 1,284
Wilmot	$ 35,748	$ 40,893	N/A	N/A	N/A	N/A
Windsor	$ 4,151	$ 9,057	$ 247	$ 335	$ 297	$ 444
Woolwich	$ 9,804	$ 12,703	N/A	N/A	N/A	N/A
Average	**$ 10,882**	**$ 15,979**	**$ 558**	**$ 760**	**$ 791**	**$ 1,171**
Median	**$ 8,734**	**$ 13,319**	**$ 525**	**$ 659**	**$ 771**	**$ 1,100**

Wastewater MPMPs (Cont'd)

Municipalities	Operating Costs for Collection/ Conveyance per km of Wastewater Main	Total Costs for Collection/ Conveyance per km of Wastewater Main	Operating Costs for Treatment and Disposal of Wastewater per Megalitre	Total Costs for Treatment and Disposal of Wastewater per Megalitre	Operating Costs Integrated System per Megalitre	Total Costs Integrated System per Megalitre
Region Durham	$ 8,656	$ 16,308	$ 410	$ 541	$ 638	$ 971
Region Halton	$ 10,149	$ 18,560	$ 420	$ 657	$ 638	$ 1,056
Region Peel	$ 9,259	$ 17,292	$ 166	$ 406	$ 304	$ 665
Region York	$ 68,491	$ 297,441	$ 347	$ 568	$ 518	$ 1,309
District of Muskoka	$ 8,822	$ 21,364	$ 862	$ 2,047	$ 1,367	$ 3,269
Average	**$ 21,075**	**$ 74,193**	**$ 441**	**$ 844**	**$ 693**	**$ 1,454**
Median	**$ 9,259**	**$ 18,560**	**$ 410**	**$ 568**	**$ 638**	**$ 1,056**

Average Municipal Burden as a % of Income

Taxes and Water and Wastewater Costs as a Percentage of Income

A comparison was made earlier in the report of relative property tax burdens and water/wastewater costs on comparable properties. This section of the report provides a comparison of the allocation of gross income to fund municipal services on a typical household in each municipality.

The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality from the 2013 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted average dwelling values (2014 MPAC data) and applying the 2014 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 200 m^3.

Average Household Income and Dwelling Value

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2013 Est. Avg. Household Income	2013 Income Ranking
Elliot Lake	$ 94,294	low	$ 55,056	low
Cornwall	$ 155,688	low	$ 58,845	low
Brockville	$ 189,457	low	$ 63,691	low
Owen Sound	$ 196,148	low	$ 65,931	low
Orillia	$ 238,750	mid	$ 67,009	low
Hanover	$ 190,716	low	$ 68,117	low
Windsor	$ 138,463	low	$ 68,184	low
Welland	$ 179,971	low	$ 68,900	low
Belleville	$ 191,411	low	$ 69,706	low
Fort Erie	$ 206,730	low	$ 70,745	low
Gravenhurst	$ 328,183	high	$ 71,130	low
Tillsonburg	$ 199,715	low	$ 71,349	low
Port Colborne	$ 177,990	low	$ 71,632	low
Peterborough	$ 225,004	low	$ 72,573	low
St. Thomas	$ 178,053	low	$ 72,575	low
Niagara Falls	$ 199,000	low	$ 73,145	low
Penetanguishene	$ 235,463	mid	$ 73,546	low
Strathroy-Caradoc	$ 211,903	low	$ 74,057	low
North Bay	$ 228,742	low	$ 74,662	low
St. Catharines	$ 208,491	low	$ 75,096	low
Thunder Bay	$ 172,358	low	$ 75,668	low
Grey Highlands	$ 260,428	mid	$ 75,726	low
Quinte West	$ 192,552	low	$ 75,822	low
Stratford	$ 234,866	mid	$ 76,504	low
Meaford	$ 275,303	mid	$ 76,701	low
Central Huron	$ 218,111	low	$ 77,116	low
Sault Ste. Marie	$ 174,572	low	$ 77,558	low
Collingwood	$ 251,563	mid	$ 78,401	low
Kenora	$ 190,145	low	$ 78,671	low
North Perth	$ 208,438	low	$ 79,024	low
Thorold	$ 203,574	low	$ 80,018	low
Ingersoll	$ 199,040	low	$ 80,225	low

Average Household Income and Dwelling Value (cont'd)

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2013 Est. Avg. Household Income	2013 Income Ranking
Lambton Shores	$ 233,494	mid	$ 80,391	mid
London	$ 202,084	low	$ 81,034	mid
Brock	$ 256,816	mid	$ 81,501	mid
Kitchener	$ 266,294	mid	$ 81,830	mid
Kingston	$ 257,961	mid	$ 82,558	mid
Oshawa	$ 242,300	mid	$ 82,838	mid
Port Hope	$ 230,353	low	$ 83,044	mid
Wainfleet	$ 264,728	mid	$ 84,500	mid
Prince Edward County	$ 249,124	mid	$ 84,782	mid
Hamilton	$ 272,197	mid	$ 84,956	mid
Bracebridge	$ 316,840	mid	$ 85,045	mid
Georgina	$ 295,520	mid	$ 85,182	mid
Huntsville	$ 284,801	mid	$ 85,984	mid
Timmins	$ 168,487	low	$ 86,026	mid
Greater Sudbury	$ 236,161	mid	$ 86,682	mid
Cambridge	$ 265,584	mid	$ 86,773	mid
Barrie	$ 266,608	mid	$ 86,833	mid
Sarnia	$ 174,083	low	$ 87,392	mid
Greenstone	$ 50,439	low	$ 87,714	mid
Kingsville	$ 195,789	low	$ 88,746	mid
Orangeville	$ 296,895	mid	$ 90,053	mid
Innisfil	$ 334,660	high	$ 90,753	mid
Guelph	$ 296,528	mid	$ 91,342	mid
Brampton	$ 390,418	high	$ 92,317	mid
Toronto	$ 449,217	high	$ 92,467	mid
West Lincoln	$ 277,350	mid	$ 93,326	mid
Central Elgin	$ 245,678	mid	$ 96,847	mid
Lincoln	$ 292,575	mid	$ 97,248	mid
South Frontenac	$ 273,144	mid	$ 98,680	mid
Mississauga	$ 444,285	high	$ 99,314	mid
Lakeshore	$ 228,431	low	$ 100,594	mid
Brant	$ 289,453	mid	$ 100,698	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2013 Est. Avg. Household Income	2013 Income Ranking
The Blue Mountains	$ 406,811	high	$ 100,989	high
Ottawa	$ 350,118	high	$ 101,105	high
Grimsby	$ 309,073	mid	$ 102,428	high
Clarington	$ 284,156	mid	$ 103,461	high
Niagara-on-the-Lake	$ 388,775	high	$ 105,806	high
Ajax	$ 348,407	high	$ 106,088	high
Wilmot	$ 346,711	high	$ 107,540	high
Wellesley	$ 362,016	high	$ 108,390	high
Scugog	$ 338,762	high	$ 108,547	high
Waterloo	$ 327,478	mid	$ 108,789	high
Burlington	$ 407,836	high	$ 109,961	high
Newmarket	$ 423,988	high	$ 113,616	high
Pickering	$ 368,296	high	$ 114,188	high
Richmond Hill	$ 589,681	high	$ 114,469	high
North Dumfries	$ 364,158	high	$ 115,000	high
Markham	$ 555,976	high	$ 115,376	high
Whitby	$ 352,659	high	$ 116,550	high
Pelham	$ 308,256	mid	$ 116,842	high
Saugeen Shores	$ 305,922	mid	$ 117,776	high
Milton	$ 429,139	high	$ 117,930	high
Halton Hills	$ 429,162	high	$ 118,396	high
East Gwillimbury	$ 409,744	high	$ 120,786	high
Vaughan	$ 577,765	high	$ 123,032	high
Middlesex Centre	$ 352,517	high	$ 124,464	high
Caledon	$ 492,897	high	$ 129,199	high
Springwater	$ 332,594	high	$ 129,421	high
Whitchurch-Stouffville	$ 473,597	high	$ 131,868	high
Woolwich	$ 337,734	high	$ 134,333	high
Aurora	$ 485,818	high	$ 143,008	high
Oakville	$ 557,877	high	$ 149,522	high
King	$ 637,034	high	$ 174,855	high
Average	**$ 292,193**		**$ 93,038**	
Median	**$ 266,608**		**$ 86,773**	
Minimum	**$ 50,439**		**$ 55,056**	
Maximum	**$ 637,034**		**$ 174,855**	

Property Taxes as a Percentage of Income

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Average Residential Taxes	2014 Property Taxes as a % of Household Income	2014 Property Taxes as a % of Household Income
Greenstone	$ 87,714	mid	$ 1,378	1.6%	low
Springwater	$ 129,421	high	$ 2,830	2.2%	low
South Frontenac	$ 98,680	mid	$ 2,450	2.5%	low
Woolwich	$ 134,333	high	$ 3,360	2.5%	low
Lakeshore	$ 100,594	mid	$ 2,722	2.7%	low
Saugeen Shores	$ 117,776	high	$ 3,209	2.7%	low
Kingsville	$ 88,746	mid	$ 2,454	2.8%	low
Milton	$ 117,930	high	$ 3,337	2.8%	low
Sarnia	$ 87,392	mid	$ 2,599	3.0%	low
North Dumfries	$ 115,000	high	$ 3,458	3.0%	low
North Perth	$ 79,024	low	$ 2,450	3.1%	low
Brant	$ 100,698	mid	$ 3,148	3.1%	low
Middlesex Centre	$ 124,464	high	$ 3,949	3.2%	low
Prince Edward County	$ 84,782	mid	$ 2,708	3.2%	low
Wilmot	$ 107,540	high	$ 3,451	3.2%	low
Whitchurch-Stouffville	$ 131,868	high	$ 4,252	3.2%	low
Oakville	$ 149,522	high	$ 4,878	3.3%	low
East Gwillimbury	$ 120,786	high	$ 3,942	3.3%	low
Aurora	$ 143,008	high	$ 4,702	3.3%	low
Quinte West	$ 75,822	low	$ 2,503	3.3%	low
Halton Hills	$ 118,396	high	$ 3,913	3.3%	low
Burlington	$ 109,961	high	$ 3,714	3.4%	low
Lambton Shores	$ 80,391	mid	$ 2,738	3.4%	low
London	$ 81,034	mid	$ 2,764	3.4%	low
King	$ 174,855	high	$ 6,001	3.4%	low
Pelham	$ 116,842	high	$ 4,037	3.5%	low
Caledon	$ 129,199	high	$ 4,494	3.5%	low
Wellesley	$ 108,390	high	$ 3,798	3.5%	low
Toronto	$ 92,467	mid	$ 3,248	3.5%	low
Waterloo	$ 108,789	high	$ 3,862	3.5%	low
West Lincoln	$ 93,326	mid	$ 3,362	3.6%	low
Grey Highlands	$ 75,726	low	$ 2,751	3.6%	low

Property Taxes as a Percentage of Income (cont'd)

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Average Residential Taxes	2014 Property Taxes as a % of Household Income	2014 Property Taxes as a % of Household Income
Elliot Lake	$ 55,056	low	$ 2,023	3.7%	mid
Strathroy-Caradoc	$ 74,057	low	$ 2,732	3.7%	mid
St. Thomas	$ 72,575	low	$ 2,679	3.7%	mid
Niagara Falls	$ 73,145	low	$ 2,730	3.7%	mid
Clarington	$ 103,461	high	$ 3,865	3.7%	mid
Hanover	$ 68,117	low	$ 2,552	3.7%	mid
Windsor	$ 68,184	low	$ 2,557	3.7%	mid
Lincoln	$ 97,248	mid	$ 3,652	3.8%	mid
Kenora	$ 78,671	low	$ 2,960	3.8%	mid
Sault Ste. Marie	$ 77,558	low	$ 2,932	3.8%	mid
Central Huron	$ 77,116	low	$ 2,916	3.8%	mid
Newmarket	$ 113,616	high	$ 4,303	3.8%	mid
Thorold	$ 80,018	low	$ 3,043	3.8%	mid
Niagara-on-the-Lake	$ 105,806	high	$ 4,037	3.8%	mid
Cambridge	$ 86,773	mid	$ 3,316	3.8%	mid
Huntsville	$ 85,984	mid	$ 3,289	3.8%	mid
Timmins	$ 86,026	mid	$ 3,299	3.8%	mid
The Blue Mountains	$ 100,989	high	$ 3,887	3.8%	mid
Grimsby	$ 102,428	high	$ 3,952	3.9%	mid
Ingersoll	$ 80,225	low	$ 3,100	3.9%	mid
Tillsonburg	$ 71,349	low	$ 2,757	3.9%	mid
Ottawa	$ 101,105	high	$ 3,946	3.9%	mid
Kitchener	$ 81,830	mid	$ 3,204	3.9%	mid
Scugog	$ 108,547	high	$ 4,285	3.9%	mid
Greater Sudbury	$ 86,682	mid	$ 3,473	4.0%	mid
Markham	$ 115,376	high	$ 4,623	4.0%	mid
Whitby	$ 116,550	high	$ 4,677	4.0%	mid
Central Elgin	$ 96,847	mid	$ 3,889	4.0%	mid
Barrie	$ 86,833	mid	$ 3,499	4.0%	mid
Guelph	$ 91,342	mid	$ 3,696	4.0%	mid
Vaughan	$ 123,032	high	$ 4,981	4.0%	mid
Collingwood	$ 78,401	low	$ 3,178	4.1%	mid
Mississauga	$ 99,314	mid	$ 4,036	4.1%	mid
Port Colborne	$ 71,632	low	$ 2,927	4.1%	mid
St. Catharines	$ 75,096	low	$ 3,095	4.1%	mid
Innisfil	$ 90,753	mid	$ 3,744	4.1%	mid
Georgina	$ 85,182	mid	$ 3,533	4.1%	mid

Property Taxes as a Percentage of Income (cont'd)

Municipality	2013 Est. Avg. Household Income	2013 Income Ranking	2014 Average Residential Taxes	2014 Property Taxes as a % of Household Income	2014 Property Taxes as a % of Household Income
Thunder Bay	$ 75,668	low	$ 3,145	4.2%	high
Welland	$ 68,900	low	$ 2,879	4.2%	high
Pickering	$ 114,188	high	$ 4,795	4.2%	high
Fort Erie	$ 70,745	low	$ 3,020	4.3%	high
Ajax	$ 106,088	high	$ 4,567	4.3%	high
Stratford	$ 76,504	low	$ 3,306	4.3%	high
Belleville	$ 69,706	low	$ 3,025	4.3%	high
Peterborough	$ 72,573	low	$ 3,187	4.4%	high
Richmond Hill	$ 114,469	high	$ 5,036	4.4%	high
Cornwall	$ 58,845	low	$ 2,594	4.4%	high
Port Hope	$ 83,044	mid	$ 3,670	4.4%	high
Hamilton	$ 84,956	mid	$ 3,776	4.4%	high
Kingston	$ 82,558	mid	$ 3,678	4.5%	high
Brockville	$ 63,691	low	$ 2,859	4.5%	high
Penetanguishene	$ 73,546	low	$ 3,317	4.5%	high
Wainfleet	$ 84,500	mid	$ 3,871	4.6%	high
Brock	$ 81,501	mid	$ 3,765	4.6%	high
Orangeville	$ 90,053	mid	$ 4,177	4.6%	high
Oshawa	$ 82,838	mid	$ 3,854	4.7%	high
Bracebridge	$ 85,045	mid	$ 3,970	4.7%	high
North Bay	$ 74,662	low	$ 3,493	4.7%	high
Owen Sound	$ 65,931	low	$ 3,103	4.7%	high
Brampton	$ 92,317	mid	$ 4,397	4.8%	high
Orillia	$ 67,009	low	$ 3,213	4.8%	high
Meaford	$ 76,701	low	$ 3,804	5.0%	high
Gravenhurst	$ 71,130	low	$ 3,926	5.5%	high
Average	**$ 93,038**		**$ 3,499**	**3.8%**	
Median	**$ 86,773**		**$ 3,406**	**3.8%**	
Minimum	**$ 55,056**		**$ 2,023**	**1.6%**	
Maximum	**$ 174,855**		**$ 6,001**	**5.5%**	

Total Municipal Burden as a Percentage of Income

The following table includes property taxes as well as water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

Municipality	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
South Frontenac	$ 2,450	$ 543	$ 2,993	3.0%	low
Springwater	$ 2,830	$ 1,207	$ 4,037	3.1%	low
Greenstone	$ 1,378	$ 1,369	$ 2,747	3.1%	low
Woolwich	$ 3,360	$ 1,070	$ 4,430	3.3%	low
Kingsville	$ 2,454	$ 494	$ 2,948	3.3%	low
Saugeen Shores	$ 3,209	$ 797	$ 4,006	3.4%	low
Milton	$ 3,337	$ 701	$ 4,037	3.4%	low
Lakeshore	$ 2,722	$ 920	$ 3,642	3.6%	low
Whitchurch-Stouffville	$ 4,252	$ 630	$ 4,881	3.7%	low
Oakville	$ 4,878	$ 701	$ 5,579	3.7%	low
Caledon	$ 4,494	$ 354	$ 4,848	3.8%	low
Aurora	$ 4,702	$ 666	$ 5,368	3.8%	low
North Dumfries	$ 3,458	$ 882	$ 4,340	3.8%	low
Halton Hills	$ 3,913	$ 701	$ 4,613	3.9%	low
King	$ 6,001	$ 813	$ 6,814	3.9%	low
Wilmot	$ 3,451	$ 846	$ 4,298	4.0%	low
Burlington	$ 3,714	$ 701	$ 4,414	4.0%	low
Sarnia	$ 2,599	$ 944	$ 3,543	4.1%	low
Pelham	$ 4,037	$ 741	$ 4,778	4.1%	low
Middlesex Centre	$ 3,949	$ 1,204	$ 5,153	4.1%	low
Toronto	$ 3,248	$ 592	$ 3,839	4.2%	low
East Gwillimbury	$ 3,942	$ 1,098	$ 5,040	4.2%	low
North Perth	$ 2,450	$ 874	$ 3,324	4.2%	low
Quinte West	$ 2,503	$ 700	$ 3,203	4.2%	low
Waterloo	$ 3,862	$ 754	$ 4,616	4.2%	low
Brant	$ 3,148	$ 1,197	$ 4,345	4.3%	low
Wellesley	$ 3,798	$ 882	$ 4,680	4.3%	low
London	$ 2,764	$ 737	$ 3,501	4.3%	low
Grimsby	$ 3,952	$ 489	$ 4,441	4.3%	low
Mississauga	$ 4,036	$ 354	$ 4,390	4.4%	low
Clarington	$ 3,865	$ 739	$ 4,604	4.5%	low
Markham	$ 4,623	$ 613	$ 5,236	4.5%	low

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
Vaughan	$ 4,981	$ 617	$ 5,598	4.6%	mid
West Lincoln	$ 3,362	$ 915	$ 4,277	4.6%	mid
Newmarket	$ 4,303	$ 914	$ 5,217	4.6%	mid
Ottawa	$ 3,946	$ 733	$ 4,679	4.6%	mid
Scugog	$ 4,285	$ 739	$ 5,023	4.6%	mid
Whitby	$ 4,677	$ 739	$ 5,416	4.6%	mid
Hanover	$ 2,552	$ 636	$ 3,188	4.7%	mid
Strathroy-Caradoc	$ 2,732	$ 759	$ 3,491	4.7%	mid
Timmins	$ 3,299	$ 757	$ 4,056	4.7%	mid
Lincoln	$ 3,652	$ 935	$ 4,586	4.7%	mid
St. Thomas	$ 2,679	$ 759	$ 3,438	4.7%	mid
Niagara-on-the-Lake	$ 4,037	$ 992	$ 5,029	4.8%	mid
Sault Ste. Marie	$ 2,932	$ 763	$ 3,695	4.8%	mid
Kitchener	$ 3,204	$ 748	$ 3,952	4.8%	mid
Pickering	$ 4,795	$ 739	$ 5,533	4.8%	mid
Lambton Shores	$ 2,738	$ 1,163	$ 3,901	4.9%	mid
Cambridge	$ 3,316	$ 901	$ 4,217	4.9%	mid
Thorold	$ 3,043	$ 884	$ 3,928	4.9%	mid
Elliot Lake	$ 2,023	$ 680	$ 2,703	4.9%	mid
The Blue Mountains	$ 3,887	$ 1,090	$ 4,977	4.9%	mid
Guelph	$ 3,696	$ 808	$ 4,504	4.9%	mid
Barrie	$ 3,499	$ 791	$ 4,290	4.9%	mid
Richmond Hill	$ 5,036	$ 628	$ 5,664	4.9%	mid
Georgina	$ 3,533	$ 686	$ 4,219	5.0%	mid
Tillsonburg	$ 2,757	$ 779	$ 3,536	5.0%	mid
Niagara Falls	$ 2,730	$ 913	$ 3,643	5.0%	mid
Prince Edward County	$ 2,708	$ 1,520	$ 4,228	5.0%	mid
Ajax	$ 4,567	$ 739	$ 5,306	5.0%	mid
Grey Highlands	$ 2,751	$ 1,037	$ 3,789	5.0%	mid
Ingersoll	$ 3,100	$ 981	$ 4,081	5.1%	mid
Greater Sudbury	$ 3,473	$ 960	$ 4,433	5.1%	mid
Huntsville	$ 3,289	$ 1,110	$ 4,399	5.1%	mid
Hamilton	$ 3,776	$ 579	$ 4,355	5.1%	mid
Brampton	$ 4,397	$ 354	$ 4,751	5.1%	mid

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
Stratford	$ 3,306	$ 660	$ 3,965	5.2%	high
Kenora	$ 2,960	$ 1,121	$ 4,081	5.2%	high
St. Catharines	$ 3,095	$ 828	$ 3,923	5.2%	high
Innisfil	$ 3,744	$ 1,001	$ 4,745	5.2%	high
Central Huron	$ 2,916	$ 1,180	$ 4,095	5.3%	high
Central Elgin	$ 3,889	$ 1,268	$ 5,156	5.3%	high
Windsor	$ 2,557	$ 1,078	$ 3,634	5.3%	high
Collingwood	$ 3,178	$ 1,044	$ 4,221	5.4%	high
Thunder Bay	$ 3,145	$ 938	$ 4,083	5.4%	high
Port Hope	$ 3,670	$ 835	$ 4,505	5.4%	high
Peterborough	$ 3,187	$ 808	$ 3,995	5.5%	high
Brock	$ 3,765	$ 739	$ 4,504	5.5%	high
Oshawa	$ 3,854	$ 739	$ 4,593	5.5%	high
Brockville	$ 2,859	$ 677	$ 3,535	5.6%	high
Cornwall	$ 2,594	$ 673	$ 3,266	5.6%	high
Port Colborne	$ 2,927	$ 1,062	$ 3,989	5.6%	high
Orangeville	$ 4,177	$ 913	$ 5,090	5.7%	high
Kingston	$ 3,678	$ 1,005	$ 4,683	5.7%	high
Welland	$ 2,879	$ 1,045	$ 3,923	5.7%	high
Penetanguishene	$ 3,317	$ 914	$ 4,232	5.8%	high
Belleville	$ 3,025	$ 1,003	$ 4,028	5.8%	high
Orillia	$ 3,213	$ 668	$ 3,882	5.8%	high
North Bay	$ 3,493	$ 892	$ 4,384	5.9%	high
Bracebridge	$ 3,970	$ 1,110	$ 5,080	6.0%	high
Fort Erie	$ 3,020	$ 1,242	$ 4,262	6.0%	high
Owen Sound	$ 3,103	$ 1,099	$ 4,202	6.4%	high
Meaford	$ 3,804	$ 1,332	$ 5,135	6.7%	high
Gravenhurst	$ 3,926	$ 1,110	$ 5,035	7.1%	high
Average	**$ 3,476**	**$ 858**	**$ 4,330**	**4.8%**	
Median	**$ 3,362**	**$ 821**	**$ 4,294**	**4.8%**	
Minimum	**$ 1,378**	**$ 354**	**$ 2,703**	**3.0%**	
Maximum	**$ 6,001**	**$ 1,520**	**$ 6,814**	**7.1%**	

Total Municipal and Property Tax Burden as a Percentage of Income by Location

Municipality	2013 Income Ranking	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Tax Burden Ranking	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
South Frontenac	mid	$ 2,450	$ 543	$ 2,993	low	3.0%	low
Quinte West	low	$ 2,503	$ 700	$ 3,203	low	4.2%	low
Ottawa	high	$ 3,946	$ 733	$ 4,679	high	4.6%	mid
Prince Edward County	mid	$ 2,708	$ 1,520	$ 4,228	mid	5.0%	mid
Port Hope	mid	$ 3,670	$ 835	$ 4,505	mid	5.4%	high
Peterborough	low	$ 3,187	$ 808	$ 3,995	low	5.5%	high
Brockville	low	$ 2,859	$ 677	$ 3,535	low	5.6%	high
Cornwall	low	$ 2,594	$ 673	$ 3,266	low	5.6%	high
Kingston	mid	$ 3,678	$ 1,005	$ 4,683	high	5.7%	high
Belleville	low	$ 3,025	$ 1,003	$ 4,028	low	5.8%	high
Eastern Average		**$ 3,062**	**$ 850**	**$ 3,911**		**5.0%**	
Milton	high	$ 3,337	$ 701	$ 4,037	low	3.4%	low
Whitchurch-Stouffville	high	$ 4,252	$ 630	$ 4,881	high	3.7%	low
Oakville	high	$ 4,878	$ 701	$ 5,579	high	3.7%	low
Caledon	high	$ 4,494	$ 354	$ 4,848	high	3.8%	low
Aurora	high	$ 4,702	$ 666	$ 5,368	high	3.8%	low
Halton Hills	high	$ 3,913	$ 701	$ 4,613	mid	3.9%	low
King	high	$ 6,001	$ 813	$ 6,814	high	3.9%	low
Burlington	high	$ 3,714	$ 701	$ 4,414	mid	4.0%	low
Toronto	mid	$ 3,248	$ 592	$ 3,839	low	4.2%	low
East Gwillimbury	high	$ 3,942	$ 1,098	$ 5,040	high	4.2%	low
Mississauga	mid	$ 4,036	$ 354	$ 4,390	mid	4.4%	low
Clarington	high	$ 3,865	$ 739	$ 4,604	mid	4.5%	low
Markham	high	$ 4,623	$ 613	$ 5,236	high	4.5%	low
Vaughan	high	$ 4,981	$ 617	$ 5,598	high	4.6%	mid
Newmarket	high	$ 4,303	$ 914	$ 5,217	high	4.6%	mid
Scugog	high	$ 4,285	$ 739	$ 5,023	high	4.6%	mid
Whitby	high	$ 4,677	$ 739	$ 5,416	high	4.6%	mid
Pickering	high	$ 4,795	$ 739	$ 5,533	high	4.8%	mid
Richmond Hill	high	$ 5,036	$ 628	$ 5,664	high	4.9%	mid
Georgina	mid	$ 3,533	$ 686	$ 4,219	mid	5.0%	mid
Ajax	high	$ 4,567	$ 739	$ 5,306	high	5.0%	mid
Brampton	mid	$ 4,397	$ 354	$ 4,751	high	5.1%	mid
Brock	mid	$ 3,765	$ 739	$ 4,504	mid	5.5%	high
Oshawa	mid	$ 3,854	$ 739	$ 4,593	mid	5.5%	high
GTA Average		**$ 4,300**	**$ 679**	**$ 4,979**		**4.4%**	

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2013 Income Ranking	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Tax Burden Ranking	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
Pelham	high	$ 4,037	$ 741	$ 4,778	high	4.1%	low
Grimsby	high	$ 3,952	$ 489	$ 4,441	mid	4.3%	low
West Lincoln	mid	$ 3,362	$ 915	$ 4,277	mid	4.6%	mid
Lincoln	mid	$ 3,652	$ 935	$ 4,586	mid	4.7%	mid
Niagara-on-the-Lake	high	$ 4,037	$ 992	$ 5,029	high	4.8%	mid
Thorold	low	$ 3,043	$ 884	$ 3,928	low	4.9%	mid
Niagara Falls	low	$ 2,730	$ 913	$ 3,643	low	5.0%	mid
Hamilton	mid	$ 3,776	$ 579	$ 4,355	mid	5.1%	mid
St. Catharines	low	$ 3,095	$ 828	$ 3,923	low	5.2%	high
Port Colborne	low	$ 2,927	$ 1,062	$ 3,989	low	5.6%	high
Welland	low	$ 2,879	$ 1,045	$ 3,923	low	5.7%	high
Fort Erie	low	$ 3,020	$ 1,242	$ 4,262	mid	6.0%	high
Niagara/Hamilton Avg.		**$ 3,414**	**$ 885**	**$ 4,261**		**5.0%**	
Greenstone	mid	$ 1,378	$ 1,369	$ 2,747	low	3.1%	low
Timmins	mid	$ 3,299	$ 757	$ 4,056	mid	4.7%	mid
Sault Ste. Marie	low	$ 2,932	$ 763	$ 3,695	low	4.8%	mid
Elliot Lake	low	$ 2,023	$ 680	$ 2,703	low	4.9%	mid
Greater Sudbury	mid	$ 3,473	$ 960	$ 4,433	mid	5.1%	mid
Kenora	low	$ 2,960	$ 1,121	$ 4,081	mid	5.2%	high
Thunder Bay	low	$ 3,145	$ 938	$ 4,083	mid	5.4%	high
North Bay	low	$ 3,493	$ 892	$ 4,384	mid	5.9%	high
North Average		**$ 2,838**	**$ 935**	**$ 3,773**		**4.9%**	
Springwater	high	$ 2,830	$ 1,207	$ 4,037	low	3.1%	low
Barrie	mid	$ 3,499	$ 791	$ 4,290	mid	4.9%	mid
Huntsville	mid	$ 3,289	$ 1,110	$ 4,399	mid	5.1%	mid
Innisfil	mid	$ 3,744	$ 1,001	$ 4,745	high	5.2%	high
Collingwood	low	$ 3,178	$ 1,044	$ 4,221	mid	5.4%	high
Orangeville	mid	$ 4,177	$ 913	$ 5,090	high	5.7%	high
Penetanguishene	low	$ 3,317	$ 914	$ 4,232	mid	5.8%	high
Orillia	low	$ 3,213	$ 668	$ 3,882	low	5.8%	high
Bracebridge	mid	$ 3,970	$ 1,110	$ 5,080	high	6.0%	high
Gravenhurst	low	$ 3,926	$ 1,110	$ 5,035	high	7.1%	high
Simcoe/Musk.Duff. Avg.		**$ 3,514**	**$ 987**	**$ 4,501**		**5.4%**	

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2013 Income Ranking	2014 Average Residential Taxes	2014 Residential Water/WW Costs 200 m^3	2014 Total Municipal Tax Burden	2014 Total Municipal Tax Burden Ranking	2014 Total Municipal Burden as a % of Household Income	2014 Relative Ranking % of Income
Woolwich	high	$ 3,360	$ 1,070	$ 4,430	mid	3.3%	low
Kingsville	mid	$ 2,454	$ 494	$ 2,948	low	3.3%	low
Saugeen Shores	high	$ 3,209	$ 797	$ 4,006	low	3.4%	low
Lakeshore	mid	$ 2,722	$ 920	$ 3,642	low	3.6%	low
North Dumfries	high	$ 3,458	$ 882	$ 4,340	mid	3.8%	low
Wilmot	high	$ 3,451	$ 846	$ 4,298	mid	4.0%	low
Sarnia	mid	$ 2,599	$ 944	$ 3,543	low	4.1%	low
Middlesex Centre	high	$ 3,949	$ 1,204	$ 5,153	high	4.1%	low
North Perth	low	$ 2,450	$ 874	$ 3,324	low	4.2%	low
Waterloo	high	$ 3,862	$ 754	$ 4,616	high	4.2%	low
Brant	mid	$ 3,148	$ 1,197	$ 4,345	mid	4.3%	low
Wellesley	high	$ 3,798	$ 882	$ 4,680	high	4.3%	low
London	mid	$ 2,764	$ 737	$ 3,501	low	4.3%	low
Hanover	low	$ 2,552	$ 636	$ 3,188	low	4.7%	mid
Strathroy-Caradoc	low	$ 2,732	$ 759	$ 3,491	low	4.7%	mid
St. Thomas	low	$ 2,679	$ 759	$ 3,438	low	4.7%	mid
Kitchener	mid	$ 3,204	$ 748	$ 3,952	low	4.8%	mid
Lambton Shores	mid	$ 2,738	$ 1,163	$ 3,901	low	4.9%	mid
Cambridge	mid	$ 3,316	$ 901	$ 4,217	mid	4.9%	mid
The Blue Mountains	high	$ 3,887	$ 1,090	$ 4,977	high	4.9%	mid
Guelph	mid	$ 3,696	$ 808	$ 4,504	mid	4.9%	mid
Tillsonburg	low	$ 2,757	$ 779	$ 3,536	low	5.0%	mid
Grey Highlands	low	$ 2,751	$ 1,037	$ 3,789	low	5.0%	mid
Ingersoll	low	$ 3,100	$ 981	$ 4,081	mid	5.1%	mid
Stratford	low	$ 3,306	$ 660	$ 3,965	low	5.2%	high
Central Huron	low	$ 2,916	$ 1,180	$ 4,095	mid	5.3%	high
Central Elgin	mid	$ 3,889	$ 1,268	$ 5,156	high	5.3%	high
Windsor	low	$ 2,557	$ 1,078	$ 3,634	low	5.3%	high
Owen Sound	low	$ 3,103	$ 1,099	$ 4,202	mid	6.4%	high
Meaford	low	$ 3,804	$ 1,332	$ 5,135	high	6.7%	high
Southwest Average		**$ 3,140**	**$ 929**	**$ 4,070**		**4.6%**	

Economic Development Programs

Economic Development Programs

Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and business directories

These activities are directly linked to the long term ability of communities to foster new public and private investment, create employment opportunities, increase income levels and reduce poverty.

The report focuses on the following key areas of economic development programs.

- ***Business Retention & Expansion Programs***
- ***Downtown/Area Specific Programs***
- ***Brownfield Redevelopment***
- ***Industrial Parks***

Legislation

Ontario Legislation

The following section provides an overview of various Ontario legislation related to financial assistance and other financial incentives that may be used to encourage development and redevelopment in municipalities. This information has been taken from excerpts from a Ministry of Municipal Affairs and Housing document "Municipal Financial Tools for Planning and Development".

Municipal Act

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Municipal Affairs and Housing Minister's approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

Planning Act

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

Ontario Heritage Act

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all, or part of, the cost of alteration of the designated property, on terms and conditions established by municipal council.

Development Charges Act

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges (sometimes known as impact fees) in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Section 4 of the *Development Charges Act, 1997* exempts the first 50 per cent of existing industrial building expansions from municipal development charges.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interests of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges and impact fees.

Under subsection 2(7) of the *Development Charges Act, 1997,* municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area bylaws not including a specific area.

Bill 56—Brownfield Statute Amendment Act

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the clean up of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

Business Retention & Expansion Programs

Ajax

The Town of Ajax continues to build partnerships to help strengthen the local economy through the implementation of its 10-year Economic Development & Tourism Strategy. The efforts have resulted in the Town's international recognition for its business development, retention and expansion initiatives: being named the first CompetitiveReady community in Canada; and recognized by Site Selection Magazine as one of the 2014 "Best 2 Invest" locations in Canada, ranking Ajax as a top economic development group in the country.

- **Site Selection Services**— A full array of services are available to both new and existing businesses wishing to relocate in the Town of Ajax. These services range from location assistance and navigating the development approvals process, to assisting with the grand opening of the new facility and connecting the business with other organizations or supply chain companies that can assist in promotion and growth.
- **PriorityPath–** was developed in 2010 and launched in 2011. It is a unique customized municipal process to streamline development approvals for new investment and expanding businesses.
- **PriorityPriority**– the first Certified Site program in Canada was launched in early 2014. "Shovel Ready" sites with this designation meet specific criteria for site selection and investment.
- **First for Business Corporate Calling Program**—consistent connection with local businesses to provide expansion support, joint venture connections and access to funding. This award-winning program includes all businesses within the Town with the objective to assist organic growth of business to create local jobs.
- **Partnership Development–** The Business Development Team leads partnerships with local, regional and provincial public and private organizations to enable a variety of connections in demand by our businesses. Some partners include: The Ajax-Pickering Board of Trade, Greater Toronto Marketing Alliance, Durham Strategic Energy Alliance, The Region of Durham Economic Development Partnership, and many more.
- **Publications**—The Town's online Business Directory is a great resource for up to date information on the 2000 businesses in the community. A minimum of three times per year the Town connects with the Ajax Business network (and other businesses) through its electronic opt-in newsletter. Released each year is the Planning & Development Annual Report, and new in 2014 is the quarterly Development Update.
- **Networking and Business Education**—The Business Development team continues to bring resources and information to the business community through networking events and seminars including: Quarterly Ajax Business Networking and Social Marketing for Business Workshops.

Business Retention & Expansion Programs

Aurora

The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to the following:

- **Business Networking/Information Seminars** – Town staff host these sessions semi-annually. Some sessions are organized in conjunction with the Aurora Chamber of Commerce. .
- **Business Newsletter** – semi-annual publication is available to all local businesses and contains news and announcements dealing with Aurora companies.
- **Aurora Business Ambassadors Program** – created in 1996, the Program involves prominent local business leaders who promote the Town globally. Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies.
- **Corporate Visitation Program** – On a monthly basis, a team of Town officials, consisting of the EDO, the CAO, and Business Ambassadors, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance to each company.
- **Investment Retention & Attraction Strategy** – the EDO acts as a champion for business interests, gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.
- **Development Coordination Role** – The Economic Development Division staff undertake a 'One-Point-Of-Contact' role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process.

Business Retention & Expansion Programs

Barrie

The following programs are utilized in the City of Barrie:

- **Corporate Visitation Program** – City officials undertake visits to businesses
- **Business Enterprise Centre**. The Centre offers a library, forms and publications, seminars, workshops, workstations and other resources.
- **Business Seminars/Events:** The City of Barrie, in partnership with the Ministry of Economic Development & Trade, Greater Barrie Chamber of Commerce and the Greater Barrie Small Business Enterprise Centre host a number of seminars and events during the course of the year.
- The City of Barrie works closely with a community based **Doctor Recruitment** Task Force with funding from the City of Barrie and the Royal Victoria Hospital.
- **Business Ambassador Program** – more than 200 local businesses make up Barrie's Business Ambassadors
- **Workforce Development** – Barrie works with local businesses and Georgian College to maximize opportunities for the integration of Georgian's practical program into the business community.
- **Business Research & Development Assistance** – The City provides research on local statistics, land inventory and other relevant site selection information. Economic development staff also act as a point-of-contact for expansion and new development to help business navigate the development process.

Brampton

- Brampton's BR&E program includes the following initiatives: Corporate Calling, Business Alliances, Attention = Retention, Inquiry Facilitation, and Economic Policy & Research.
- **Workforce Development—**The city is a strategic partner and investor in the new Sheridan Centre for Advanced Manufacturing and Design Technologies.
- **Investment Marketing Program—**The Economic Development Office has set up a strategic economic development marketing initiative.
- **Small Business Enterprise Centre—**Access to business planning, business registration, counseling, research, leadership, and mentorship, advice, tools and seminars.
- **Tourism Brampton** to attract residents and businesses to the City every year.
- **Ambassador Program**—Senior business executives from some of Brampton's largest businesses.
- **ICI Land Use Strategy**—Brampton's land use strategy preserves prime business-building lands for targeted development.
- **Economic Development Research Program—**Brampton's Research Program provides business owners, site selectors and ICI clients, with customized research on current economic trends, in addition to Brampton's demographic, socio-economic and employment statistics.

Business Retention & Expansion Programs

Brockville

- The **Leeds and Grenville Small Business Enterprise Centre** offers information and advice to anyone starting or managing a business. Working in partnership with the local **Community Futures Development Corporations** provides expertise and start-up capital. Economic Development programming includes: investment attraction initiatives, outbound and inbound promotional missions/trade shows, Aftercare Programming including corporate call programs/BR&E, residential relocation programs, community register, local and regional partnerships, public relations and community communications and image building, newsletters/media releases, website development, data base management, industrial park management, advocacy, festival coordination, tourism investment and Investment attraction, waterfront development, anchor attraction development, Investment/Market Readiness Initiatives, Award Recognitions Program, Direct Marketing, Infrastructure Assessment and Strategy, Professional Training, Ambassador Program/Speaking Engagements, Economic Impact Analysis, Advisory Board Participation and Facilitation, Branding, Performance Measurement and Tracking, Sector Development, Special Projects, Print Advertising, Gateway Signage

Burlington

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide an aggressive company calling program to assist business retention and growth. Burlington has a "Jobs Burlington Campaign" which includes a website for high tech businesses to link to labour and workforce development. Tourism Burlington operates active programs to support tourism and has a destination marketing fund in operation with local hoteliers.

Caledon

- In addition to offering **site selection**, **business research** and **development process facilitation** services:
- The Town conducts a **Corporate Visit Program**.
- A **Mayor's Business Breakfast** is held semiannually to offer the local business community networking opportunities and to hear from a keynote speaker.
- Published monthly, **The Business Report e-Newsletter** highlights local economic development news and activities.
- The **Caledon Small Enterprise Business Centre** provides free consultations, business plan reviews, financing and mentoring services, free access to accountants, lawyers and other professionals, business registration, workshops and seminars to new and growing businesses.
- The Town has successful, dedicated **partnerships** with established organizations, including the Caledon Chamber of Commerce, The Hills of Headwaters Tourism Association, Peel Federation of Agriculture, Greater Toronto Marketing Alliance, Excellence in Manufacturing Consortium and the Research Innovation and Commercialization (CRIC) Centre.
- As a business to business tool, the Caledon Business Directory CD lists Caledon-based businesses and contains contact information, company descriptions, website links, and a mapping function. The CD also provides data that enables the Town to track and monitor the local economic and employment base; essential information for planning Caledon's future.
- In partnership with Partners in Project Green, Caledon's Eco-Business Program provides local companies with access to programming to help them identify ways to improve their financial and environmental performance.

Business Retention & Expansion Programs

Cambridge

- The City supports existing businesses with their expansion by having regular contact with the business community through networking and a visitation program. The City also provides information and resource material through the Business Enterprise Centre.

Clarington

The **Business Retention and Expansion** (BR&E) program includes two essential elements:

- First, the **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies.
- Secondly, an ongoing **BR&E Implementation Program** sets out to implement the actions to help businesses become more competitive.
- In partnership with the Board of Trade, the municipality is working on a **"shop local"** program.
- The Municipality has a contract with the Clarington Board of Trade for the purpose of providing **Economic Development and Physician Recruitment** services.

Cornwall

- **Development Assistance** with site selection and development approvals
- **Development Charges—**Cornwall does not levy development charges
- **Business Directory** and quarterly **Newsletter**
- **Cornwall Business Enterprise—**helps small business owners and entrepreneurs succeed in Cornwall and Stormont, Dundas and Glengarry by offering information, tools and support during the start-up and growth stages of business operation. The CBEC offers a wide variety of seminars, workshops, and networking opportunities.
- **Strategic partnerships—**the City of Cornwall maintains strategic partnerships with a variety of organizations including the Cornwall and Area Chamber of Commerce, the Eastern Ontario Training Board, S, D and G Community Futures Development Corporation and Cornwall and Seaway Valley Tourism.
- **Team Cornwall**—The City teams with an innovative group of more than 300 business and community leaders who have banded together to promote Cornwall both locally and abroad.
- **Doctor Recruitment—**The City spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.

Business Retention & Expansion Programs

East Gwillimbury

In 2012 the Town of East Gwillimbury implemented its 10-year Economic Development Strategy which guides the Town's Economic Development Branch in planning and preparing for future growth. The Town is an economic development partner with the northern six (N6) municipalities of York region, which has been established to help strengthen and grow the local economy. The following are some of the Town's key economic development programs and projects that are currently underway:

- **East Gwillimbury Post-Secondary Attraction Initiative**
- **Advantage EG promotional economic development materials**
- **Economic Development Website**
- **Mount Albert Downtown Revitalization Strategy and Community Improvement Plan**
- **Business First Program—**facilitates and expedites the development planning approvals process for new or existing businesses

Fort Erie

- Company Visitation Program.

Georgina

- The Council of the Town of Georgina recently endorsed an Economic Strategy and Mission Statement and in 2008 established an **Economic Development Division**. The Division has been working to assist with the promotion of local businesses and has partnered with a number of local organizations to leverage additional funds from South Lake Community Futures for a number of initiatives.

Greater Sudbury

- **Regional Business Centre** operating from the office of Sudbury Development Corporation, the Regional Business Centre is an independent multi-sector partnership, which includes banking, educational, municipal, and private involvement. Workshops and seminars are provided. The City operates trades shows and conducts trade missions. In addition, businesses are visited on a regular basis through a visitation program.
- Greater Sudbury Economic Development & the Greater Sudbury Economic Development Corporation work in conjunction with local partners to deliver a number of business development and business retention programs across the community. Guided by the community economic development strategic plan, *Digging Deeper,* the Board and staff provide support to local businesses in export, workforce development and investment attraction.

Grimsby

- The Town conducts a **Business Visitation Program** that is intended to maintain contact with local businesses, as well as host business breakfasts on a semi-regular basis to provide the opportunity for the local Chamber of Commerce in this regard.

Business Retention & Expansion Programs

Guelph

In early 2012 **Finance and Enterprise Services** was established for the purpose of better integrating the City's financial management and planning functions through an "enterprise" focused approach to program delivery. Ongoing and ever evolving activities include:

- **Foreign Direct Investment (FDI)** – In 2013 the City developed a multi-year FDI strategy which is being implemented through the City's participation in partnership with other Ontario municipalities.
- **Business Retention and Expansion (BRE):** interviewing local businesses and industries and drawing up an action plan to address matters that were identified in this process. Objectives were also to provide business assistance outreach services and to better understand the local business needs.
- **Business Capacity:** Enterprise Services plays a number of roles to help build the local capacity that is required to attract new investment to the City.
- **Partnerships:** Where possible, Enterprise Services leverages funding and resources with a wide range of local, regional, provincial and national partners. Connect Guelph/Wellington includes members from local and regional economic development programs whose objective is to better coordinate and align programs and where possible leverage resources. Through a partnership with the Guelph Chamber of Commerce a Guelph based industrial, commercial and institutional real estate search engine was achieved.
- **Community Energy:** A Corporate Energy team continues to focus on building the corporation's capacity to manage its energy use.

Halton Hills

- Provide a proactive company calling program. New industrial areas are being developed along Highway 401. Also provided for the agricultural sector, tourism support and an active "shop local" small business support program.

Halton Region

- Halton Region's Economic Development Division offers one-window access to government programs and services, information on Halton's business environment and services to help establish, expand or consolidate a business within Halton's borders.
- Export and import resources
- Site selection resources and assistance
- Access to market research, financing sources and training programs
- Provides a full service Business Enterprise Centre with Small Business and Business Start-Up assistance, including resources, one-on-one consultations, workshops and seminars
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for all business sectors including Tourism and Agriculture
- Publications and reports

Business Retention & Expansion Programs

Hamilton

Hamilton's Investment & Expansion Programs consist of the following sections:

- Becoming an Investment Ready Community
- Identifying and targeting the prospects
- Marketing Hamilton for Investment
- Tracking, working with and securing the investment
- After sales service—extension of our BR&E Program

Business Retention and Expansion within the City of Hamilton—The City of Hamilton has put into place one of the most aggressive Business Retention and Expansion Programs in the province of Ontario. The Program "Hamilton Calling" focuses on establishing long term relationships with existing companies in order to address their needs and concerns. It has also been designed to ensure, wherever possible, that each company's jobs and assessment are maintained and expanded within the City of Hamilton.

One-Stop

Establishing a positive business environment begins at City Hall, with the establishment of a business friendly attitude and the creation of a "one-stop shopping" business model. This One-Stop provides key planning and economic development functions into one area of City Hall, therefore, maximizing the business they can accomplish on the ground floor. The following services can be accessed at the One-Stop:

- The Small Business Entrepreneurship Centre
- The Business Facilitation Service for expanding or relocating businesses
- The Business Licensing Service

The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, community outreach to both new and existing small and medium businesses.

The **Hamilton Technology Centre** is a modern 40,000 square foot, fibre optic equipped facility funded and operated by the Economic Development and real Estate Division of the City of Hamilton**.** The Centre's mission is to have a positive impact on the City of Hamilton's economic development by maximizing the success of emerging companies.

Business Retention & Expansion Programs

Hamilton (cont'd)

Hamilton's Regional Innovation Centre - The Innovation Factory

The City and community partners have endeavored to provide assistance to local companies and entrepreneurs to make them more competitive and sustainable, but there remains a gap between available expertise and an "environment" for young companies to interact, collaborate and innovate. The Innovation factory relies on public and private sector contributions to address six key areas:

- Clustering of business resources
- Accessing university research, colleges and key researchers
- Providing business infrastructure support to grow businesses
- Accessing business mentorship networks
- Assisting with access to capital
- Providing a Business Centre which will facilitate meetings in-person or remotely Hamilton

Hamilton is a city of innovators and has numerous organizations, commercialization engines and research facilities that help companies develop new products and processes and turn them into commercial reality.

Innisfil

The Town of Innisfil continues to build partnerships throughout the community and beyond to help strengthen the local economy.

- **Economic & Community Development Strategy:** In 2010, the Town of Innisfil completed a community-wide strategic planning exercise which culminated in a comprehensive development strategy that will work towards economic growth and prosperity for the Town of Innisfil. Economic Development was identified as the number one priority.
- **Community Health Care Initiative:** The Town is actively working with partners to attract and retain new physicians, medical professionals and facilities to the area.
- **BR & E Study:** The Town of Innisfil is currently working with the Ministry of Agriculture, Food and Rural Affairs on the introduction of a BR&E Study. The Study will look at the key sectors in Innisfil to determine how the Town can support these businesses to help them succeed in Innisfil.

Business Retention & Expansion Programs

King

- **Economic Development Strategy**—King has most recently embarked on the development of its first ever 5 year Economic Development Strategy. .
- **Spotlight on Business Profiles—** profiles, acknowledges and awards innovation and successful businesses in King that shares the community values.
- **Cultivating Business Retention + Expansion**—the *King + WS Cultivating Business BR+E*. In total 71 business respondents from King (33 respondents) and Whitchurch-Stouffville (38 respondents) were interviewed. to address issues and opportunities effecting agricultural, agri-business and rural base businesses in both municipalities.
- **2012 Business and Community Directory**
- **Beautification**—An annual Commercial Core Physical Improvement beautification program was initiated in 2012 .
- **Grants**— The economic development function provided financial assistance and guidance to the three Village/ Business Associations with their marketing and promotional efforts.

Kingston

The Kingston Economic Development Corporation (KEDCO) supports the community through:

- **Investment Attraction Program** promoting Kingston as a premier investment and business location including Foreign Direct Investment marketing in key sectors.
- Business Growth and Retention Program building relationships with local businesses through company visits, events and grant writing support.
- **Labour Relations** support through online job board, partnerships, events and company visits.
- **Physician Recruitment** to meet growing demands of the community.
- **KEDCO's Small Business Office** provides support for businesses at all stages with one-on-one personal consultations to discuss ideas and needs.
- **Tourism Kingston** (a division of KEDCO) is the region's destination marketing organization (DMO) which manages the visitor services, leisure, conference and travel trade, and sport and entertainment tourism initiatives.

Business Retention & Expansion Programs

Kingsville

- Marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

Kitchener

- The City has a **Corporate Calling Program**, the purpose of which is to connect with the local business community, offer any appropriate services, and update our business data base. The City has identified a number of key business clusters which we wish to study more closely with a view to maximizing growth opportunities. The corporate visits are conducted by business specialists aligned with particular clusters or groups of like businesses.
- The City has a **Small Business Enterprise Centre**. The services provided include business plan review, market research, workshops and seminars, small business events, computer use, internet use, one-on-one business consultations, youth entrepreneurship programs, government information. The City, Provincial government and private sector sponsors provide funding for the Centre.

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

London

- **London Economic Development Corporation (LEDC**) is a partnership between the City and the private sector.
- Business retention activities include providing site selection data, information on government programs, providing advice and assistance, acting as a liaison with the municipal government.
- The LEDC also partners with a host of local service providers to assist companies with financial, regulatory, taxation and legal issues.
- Some Development Charge exemptions.

Markham

- **Innovation Synergy Centre in Markham** (ISCM) is a business advisory "hub" designed to accelerate the development of thriving enterprises with 10 to 50 employees. It is not an incubator but will partner with qualified companies to support their development into larger, more prosperous organizations.
- **Markham Small Business Centre**
- **Investment and Attraction Programs**
- **International Economic Alliances** with Hong Kong Trade Development Council, Haidan District (Beijing), China, Town of Cary, North Carolina and Wuhan Hubei Province, China
- **Markham Convergence Centre**
- **International Trade Missions**
- **Markham Business Directory**—interactive online Business Directory listing and map with customizable search criteria.

Business Retention & Expansion Programs

Middlesex Centre

- Business Newsletter, Visitation Program, Small Business Help Centre

Milton

- The City operates a proactive visitation and company calling program. The **Milton Economic Development Advisory Committee** (MEDAC) was established in order to obtain strategic advice from the business community comprised of 16 members from a broad spectrum of industries including manufacturing, financial institutions, real estate, small businesses and the Chamber of Commerce.
- The Economic Development Office works closely with the development community and the major landowners in the 401 Industrial Park to ensure that economic development prospects are serviced.

Mississauga

- **Business Call Program** - The City hosts a proactive corporate call program in key industry sectors. Elected officials and senior staff from the City visit major new companies to the City each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.
- **Mississauga Business Enterprise Centre** (MBEC) – assists entrepreneurs to start-up businesses and existing small businesses to grow and expand.
- **Facilitation Services** – site location assistance; industry and business networks; business and government contacts.
- In addition, the City supplies partnership options and offers seminars for small and medium sized companies.

Muskoka

- **Muskoka Enterprise Centre** servicing all of Muskoka; it is funded from municipal contributions and a grant from the Province.

Niagara Falls

- The City operates a proactive **Visitation Program**.

Business Retention & Expansion Programs

North Bay

- North Bay's Business Retention & Expansion program was implemented for the first time in 2005 as a communication tool between the Mayor's Office of Economic Development in partnership with the North Bay & District Chamber of Commerce and the local business community.
- **The Business Centre** - Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders assists in the start-up and expansion of new and existing businesses.
- Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region.
- To help private sector proponents overcome the financial barriers associated with new development, the City of North Bay has launched the Airport Community Improvement Plan, which provides a combination of financial incentives, including: Municipal Fee Rebate Program, Tax Assistance Program, Landfill Tipping Fee Reduction.

Oakville

- The Oakville Economic Development Department provides a proactive company visitation program to assist businesses and ensure that they are satisfied with Oakville. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

Business Retention & Expansion Programs

Orangeville

- **Economic Development Services**—full range of community economic development services including: detailed site selection research and information, economic data, statistics on Orangeville's business environment. Referral and liaison services for government, industrial and community-based associations and organizations exist to support businesses.
- **Orangeville & Area Small Business Enterprise Centre (SBEC)** - provides new, emerging and existing businesses with free guidance, support and resources during their initial years of operation. Services include business registration assistance, one-on-one consultations, a variety of literature on business related topics and affordable workshops and seminars throughout the year.
- **Business Visitation Program—**enables staff to learn more about the operations of existing businesses in Orangeville, demonstrate a pro-business attitude, improve communication between business and the Municipality, resolve any issues, and remove any barriers to conducting business in Orangeville.
- **Development Charge Exemption**—to encourage industrial development and employment in Orangeville, a 100 percent exemption of non-residential development charges for certain industrial use exists.
- **Dedicated Business and Tourism Sites**—provide up-to-date, industry specific information in a user-friendly, interactive format. The business site features current property listings, an interactive community profile, an interactive mapping function and community and business sector videos.
- **Visitor Information Services**– provides tourists to the community with easy access to information on attractions, events, accommodations, and shopping and dining options in Orangeville and the surrounding region.
- **Publications –**The Orangeville Economic Development Office produces a variety of publications to provide information to businesses, the general public and tourists. Current publications include a community profile, industrial directory, quick facts sheet, tourist guide, and the quarterly Orangeville Business Connections Newsletter.

Orillia

- **Site Plan Streamlining Initiative**—successfully launched in the spring of 2014 with the goal of reducing the red-tape, time and costs associated with site plan applications.
- **Business Enterprise Resource Network (BERN)** - assists small business owners and entrepreneurs.
- **Orillia Area Community Development Corp.**—assists businesses with business plans, marketing plans, loans, grants and business counselling.
- **Moratorium on Industrial Development Charges**—initiated in 2011
- **Business Visitation Program**—businesses are able to share input, ideas and challenges with staff and dignitaries, who in turn are able to learn more about local business.
- **Orillia and Area Physician Recruitment**
- **Orillia & Lake Country Business Expo**—strives to promote local businesses and services.
- **Ontario's Lake Country Tourism Organization**—focusses efforts on promoting local tourism attractions and events, while attracting visitors to the area.

Business Retention & Expansion Programs

Oshawa

- The City of Oshawa is implementing a new **Sector Analysis and Cluster Development Strategy** approved by Council in 2013. Through this strategy, the City aims to support business in the Advanced Manufacturing, Health & BioScience, Energy Generation, Multimodal Transportation & Logistics and Information Technology Sectors. As a result of this strategy, the City has a comprehensive Business Retention & Expansion Program called **Business Connects**
- Oshawa is home to a Regional Innovation Centre called SPARK. SPARK offers support for technology-based businesses to grow from an idea through various stages of growth. The City provides financial support for "The Loft", an incubator centre within SPARK's facility that provides low cost space for fledgling entrepreneurs.
- **Fast Tracking Development Approvals Process**—The City's Development Services Team offers a fast tracking development approvals process to accommodate approvals when timelines are tight.
- **Partnerships—**The City of Oshawa partners with a number of local, regional and provincial partners both from the public and private sector to promote our area's business opportunities and make those strategic connections. Partnerships include: the Greater Oshawa Chamber of Commerce, the Greater Toronto Marketing Alliance, Durham Economic Development Partnership and Durham Workforce Authority in addition to others.
- **Site Selection Tools**—Services provided range from location assistance to navigating through the development approvals process and access to demographics and statistical information through ED Tools.
- The City of Oshawa has no City development charges for industrial development.

Ottawa

- **Invest Ottawa**—delivers economic development programs and initiatives in the areas of entrepreneurial mentorship, start-up development, business incubation services, commercialization, targeted sector development, investment attraction, business retention, expansion and global trade development.
- The **Entrepreneurship Centre** is an initiative of the Ottawa Centre for Research and Innovation (ORCI); The City of Ottawa, the Ontario Ministry of Enterprise and Innovation, the Royal Bank, Nelligan O'Brien and numerous other business partners fund the Centre.
- **BizPal** – an innovative online service that provides entrepreneurs with simplified access to information about business permits, licences and other requirements needed to start, operate and grow their business.
- The **Ottawa Centre for Research and Innovation (OCRI**) is a not-for-profit organization supported by over 600 members.
- **Ottawa Global Marketing**, a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies to the region.
- **Innovation Centre at Bayview Yards**—approved plan for developing 46,000 square feet of old, empty municipal works space into a complex that will house early-stage companies, anchor companies, professional service firms, government and non-profit entrepreneurial support agencies.
- **Capital Investment Track**—guides development investments deemed a priority by the Economic Development and Innovation Department through all aspects of City approvals and requirements in order to ensure timely and customer-sensitive service.

Business Retention & Expansion Programs

Penetanguishene

- **BizPal**—BizPal provides a free streamlined approach to navigate the various requirements of starting a new business in Penetanguishene.
- **Business Directory—**Local businesses are listed in an online directory and provided with individual logins to provide them with mini websites for their business listing.
- **Partnerships—**The Town of Penetanguishene works with the three (3) adjacent local municipalities as well as the County of Simcoe Economic Development Office and the North Simcoe Community Futures Development

Peterborough

- Operated through the Peterborough Economic development (PED). The PED is governed as a public/private non-profit partnership corporation. The following programs are used:
- Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison
- Maintain economic data, statistics and information
- Develop partnerships to promote, support and sustain growth
- Mediate conflicts and advocate for business concerns
- Market Peterborough to prospective businesses
- The **Business Advisory Centre** has consultants to advise both prospective and established business owners on key aspects of start-up and the maintaining of successful businesses.
- The City has a **Physician Recruitment Program**, which is funded by the Federal Government.
- **Skilled Labour Recruitment Program**, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies.
- The City of Peterborough also has a comprehensive **Affordable Housing Program** which provides incentives to developers including the waiving of DC's, Planning Fees and Building Permit Fees.
- **Central Area Revitalization Grant** (Tax Increment Based)
- **Municipal Incentive Program**—Planning application fees, including cash-in-lieu of parkland can simply be waived.

Business Retention & Expansion Programs

Pickering

- **Corporate Calling Program**
- The Economic Development Office partners with local, regional and provincial groups as a means to enhancing and protecting the interests of our local businesses. Partners include the Ajax-Pickering Board of Trade (APBOT), The Greater Toronto Marketing Alliance (GTMA), Durham Strategic Energy Alliance (DSEA), The Region of Durham Economic Development Office, the Durham Region Local Training Board, The Business Advisory Centre Durham (BACD) and more.
- **Publications -** Publish an Available Land & Space Directory, View on Business Newsletter, Economic & Community Profile, Business Start-Up Directory and Business Directory listing over 2400 local businesses by size and sector.
- The City also maintains a business website providing statistics, news, and economic development program details, film permit access, land and space inventories with aerial mapping, development news and images, links to all manner of local and regional business interests and much more.
- Seminars **and Business Start-Up Consultations** are also offered to anyone interested in business matters.

Port Colborne

- **Corporate Visitation Program**. The Economic Development Office assists firms in developing new export markets and expanding existing companies.

Prince Edward County

- Positioned itself as Canada's **First Creative Rural Economy** – an investment attraction program situated on www.buildanewlife.ca

Richmond Hill

- **Corporate Calling Program**. This program responds to leads from within the local business community.
- **Small Business Coordinator** - seminars, queries, etc.
- The **Office of Economic Development (OED)** facilitates strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.
- **Film and Conference Attraction**

Sault Ste. Marie

- **Sault Ste. Marie Economic Development Corporation** offers programs, services and government program facilitation for small to large business as it relates to:
- **Invest Sault Ste. Marie**, implementation of Sector Development Strategies, Enterprise Services (small business development), Youth Development, Virtual Advisors
- International Relations and Regional Partnerships
- **Small Business Incubators, Site Selection, Tourism Promotion, Conference Attraction and Development**
- **Film Attraction, Industry Seminars and Workshops, Physician Recruitment, Corporate Aftercare**

Business Retention & Expansion Programs

St. Catharines

- **Corporate Visitation Program**
- **Physician Recruitment**
- **Domestic and International Marketing**
- **Event Planning**
- **Business Recruitment and Site Selection**
- **Small Business Development**
- **Industry Seminars & Workshops**

St. Thomas

- The St. Thomas E.D.C operates under a Board of Directors comprised of City Council and representatives from business and industry in St. Thomas.
- **Company Visitation Program**
- **Site Selection Services**—full array of services to businesses wishing to expand or re-locate in St. Thomas or the Municipality of Central Elgin.
- **Investment Attraction—**the St. Thomas EDC is a founding member of the Southwestern Ontario Marketing Alliance (SOMA), an association which includes the municipalities of Aylmer, Ingersoll, St. Marys, Stratford, Tillsonburg and Woodstock.
- **Free Employment Assistance—**St. Thomas provides the services of Employment Services Elgin (ESE), a unique partnership with Fanshawe College and the Youth Employment Counselling Centre. ESE will assist new companies with many of the administrative tasks associated with start-up and staffing. Free services include the pre-screening of potential employees, the use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE also provides information on funding programs for employers.
- **Publications—**The Economic development Corporation publishes an annual Industrial and Business Directory, a comprehensive Community Profile and a periodic newsletter.
- **Elgin Business Resource Centre (EBRC)** - as a federal Community Futures Development Corporation, the EBRC finances new businesses and expansion, oversees the Small Business Enterprise Centre (SBEC) and the Innovation Centre for Entrepreneurs (ICE) business incubator, provides business services and referrals and funds economic development projects in St. Thomas and Elgin County.
- There are no Industrial Development Charges in the City of St. Thomas and Building Permit fees are capped at $25,000.

Business Retention & Expansion Programs

Stratford

- The City does not levy a fee on **industrial development** and offers a graduated building permit fee for industrial construction.
- The City has developed a delegated site plan approval process to assist new businesses in navigating the government approval process.

Thunder Bay

- The **Thunder Bay Community Economic Development Commission (CEDC)** promotes business development, retention and expansion, entrepreneurial support, opportunity promotion and collection and assessment of key business data.
- The **Thunder Bay & District Entrepreneur Centre** located within CEDC's administration office provides seminars, workshops and free and confidential business counselling services for new and existing small businesses.
- **Community Futures Development Corporation** (CFDC) finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder Bay Census Metropolitan Area.
- **Physician Recruitment**

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs
- The **Business Enterprise Centre** (BEC) provides a full range of business support (training, business plan development, advice, referrals, a business library, provincial registration of businesses, etc.).
- The City has formed a **Community Development Committee** which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.
- **Timmins and Area Business Self-Help Office** offers a walk-in resource library of business information with a knowledgeable Business Consultant.
- Council has eliminated development charges in the City for all classes of development.

Toronto

- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com, a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's key industry clusters

Business Retention & Expansion Programs

Vaughan

- Corporate Calling Program
- Economic Cluster Development
- Business Roundtables
- Economic Gardening Initiatives through the Vaughan Business Enterprise centre
- Ambassador Program
- Economic & Market Research Services
- Corporate Branding
- Marketing & Communications Services (e.g. website; collateral materials; newsletters)

Waterloo (Region)

- The Region coordinates an annual survey of all businesses in the community. This is done in conjunction with the lower tiers.

Welland

- Site Location
- Business Facilitation
- Venture Niagara
- Club 2000

Wellesley

- **BizPal**—provides a one stop shop for information required to do business in the Township
- **Business Directory** prepared and posted on website
- No development charges for commercial and industrial
- **Wellesley and District Board of Trade** has a Township staff liaison to provide or obtain information regarding business activities in the community

Whitby

- Information on available development sites, industrial and office properties
- Demographics and statistics relevant to businesses and investors
- An online Business Directory
- Corporate calls with the local business communities to learn about their products/services and their markets to assist in promoting them
- Staff also provide local businesses with information about financial incentives, new developments and upcoming events
- Organizing investment and trade support programs

Business Retention & Expansion Programs

Whitchurch-Stouffville

- **Visitation Program**
- **Rural Development Consultations** – These are used to identify appropriate and realistic ways in which rural areas can participate in the Town's overall economic growth.
- General promotion for both business and tourism attraction. Continuous data collection and revisions to facilitate investment decisions in favour of Whitchurch-Stouffville.

Windsor

Economic Revitalization Community Improvement Plan (City-wide)

- Offers financial incentives in the form of a tax increment-based grants to new, existing and small businesses.
- Grants may be approved by City Council for up to 100% of the municipal property tax increase created by the project for up to 10 years after project completion

Windsor Essex Economic Development Corporation (WEEDC) is the lead economic development agency representing the Windsor-Essex Region and works to positively impact the Region by providing services including busiess attraction, retention, and expansion: small business and entrepreneurial development; and community development activities. WEEDC provides the following services

- Regional Economic Data
- Site Selection Property Search
- Assisting Windsor-Essex Region Companies to Expand Locally and Internationally
- Development Charges Exemptions
- There are no Industrial Development Charges in the City of Windsor

Windsor Essex Small Business Centre

- Source for small business information, guidance and professional advice on starting and operating a small business. Services provided include:
- Complimentary business information, consultations, business plan support , access to professionals, Business Resource Centre, research assistance, workshops/seminars and networking opportunities

Downtown/Area Specific Programs

Ajax

Municipal Property Acquisition, Investment and Partnership

- Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands

Grant

- Reimbursement of 80% to 100% of development and building permit fees

DC Exemptions/Reductions

- Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments

Parkland Dedication Reduction

- Provides relief in form of reduced parkland dedication requirements for medium and high density residential development

Exemption from Parking Requirements

Relief in the form of a reduction in the number of parking spaces required

Barrie

Loans, Grants, DC Exemptions, Tax Incremental ,Financing

- The City of Barrie has implemented incentive programs in the City Centre Planning Area to encourage development and redevelopment in the Downtown and Allandale communities. The historic downtown core and former Village of Allandale together form two focal points at either end of Kempenfelt Bay. This area constitutes one of the City's primary mixed use intensification areas which generally corresponds with the Provincial Places to Grow Plan, Urban Growth Centre. The long term vision is to see the entire City Centre area grow and offer more opportunities for business, residents and lifestyle/culture. The Downtown Community Improvement Plan (CIP) and the Allandale CIP complement each other and offer a range of programs in the form of loans, grants and tax incremental financing. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP.

Financial Incentives – reduction in building permit fees, planning fees and Tax Incremental Financing

- Georgian College Neighbourhood Strategy and Community Improvement Plan – applies to an area located within a reasonable walking distance of the College and the strategy consists of 4 key elements: Safety and Enforcement, Communication and Information Sharing, Land Use, Financial Incentives

Downtown/Area Specific Programs

Brampton

Downtown Development Corporation

- The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.
- The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.
- Downtown and Queen Street Corridor CIP and Incentive Program
- DC Discounts on targeted non-retail ICI
- Cash in Lieu of Parking Waiver in the Downtown

Brockville

- **Tax Increment Equivalent for Rehabilitation and Redevelopment (TIERR) Grant Program:** The program provides a grant to owners of lands and buildings who undertake improvements or redevelopment that would result in an increased property assessment. The amount of the grant provided depends on the increase in the municipal portion of property taxes resulting from the improvements. The program offers a grant of 100% of the increase in municipal realty taxes paid annually for a maximum period of five (5) years.
- **Residential and/or Commercial Conversion/Rehabilitation (RCCR) Grant Program:** This program provides a grant to owners or tenants of buildings who choose to upgrade existing space on upper floors to create new or improved residential and/or commercial space in keeping with the original goals of the Downtown CIP. The program will provide the property owner or tenant with a grant equal to 50% of the costs for space converted or rehabilitated up to $20,000 per property subject to the approval of the Planning Department,
- **Façade Improvement Grant Program:** This program provides a grant to owners or tenants of buildings who undertake restoration and/or rehabilitation of Program Area buildings in a fashion consistent with the original design or with the City's Urban Design Guidelines and the requirements of the Ontario Building Code.

  The Façade Improvement Grant Program offers a grant of up to 50% of the total cost of façade improvements where a project has a value of more than $2,000, to a maximum of $10,000 per annum, per property, per façade. The number of front facades eligible for grant purposes is based on the number of "distinct facades".

Downtown/Area Specific Programs

Caledon

Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area (BIA)

The Town assists the Bolton Business Improvement Area (BIA) Board of Management by providing funds that are allocated to enhance the economic viability and competitiveness of the downtown core

Following extensive stakeholder consultation and input, Council approved a **Community Improvement Plans (CIP)** for Bolton and Caledon East. Its approval and implementation is a significant step toward fostering private/public partnerships in the municipality's highest-populated community.

The CIP is designed to remove barriers to the redevelopment and reinvestment in businesses and properties within the CIP area in Bolton. Together with the companion Urban Design Guidelines (UDG), a flexible, comprehensive and strategic framework for the municipality has been developed which will enable the Town to plan and finance development activities to use, reuse and restore lands, buildings and infrastructure in Bolton.

Cambridge

- **Building Revitalization Program** - The City offers interest-free and partially forgivable loans (on a matching-share basis) for property improvements that focus on improving the street appearance of buildings and encourage structural and weather/waterproofing repairs. The City will lend up to $20,000 per building, with partial loan forgiveness of up to 35% available. (A maximum of $60,000 per property owner is available).
- Instead of entering into a loan arrangement with the City, the program can also be arranged so that the partially forgivable portion can be given as a grant.
- **Design Guide Program -** This program offers grants for owners to retain professional assistance in designing property improvements. The City offers a $750 grant for design assistance in the downtown core.
- **Realty Tax Rebate Program**– a three year program that provides a rebate of a percentage of the City's portion of the increase in City property taxes as a result of building improvements and/or new development. All properties in the core are eligible where the property improvements result in an increase in the City property taxes.
- **Development Application Fee Waiver**—no fees for applications under the Planning Act (Site Plan, Zone Change, Official Plan Amendment, Subdivision) for new residential development in the downtown core
- **Building Permit and Sign Permit Fee Exemption**—all properties in the core areas do not pay a fee for obtaining a building permit or permits for sign

Downtown/Area Specific Programs

Clarington

- **Upgrade to Building Code Grant Program**. Intended to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code. It will provide a grant for up to 50% of the costs for eligible work per building to a maximum of $5,000 per municipal street address or storefront. There is a maximum of $45,000 per property owner for a building with multiple street addresses or storefronts.
- **Signage Program**. Assist business owners with financing the design and installation of new signage within the Community Improvement Plan area. Provides a grant equivalent to 50% of the cost, up to a maximum of $2,000
- **Façade Improvement Grant Program.** Provides a grant for up to 50% of the costs for eligible work per building to a maximum of $5,000 per municipal street address or storefront. There is a maximum of $45,000 per property owner for a building with multiple street addresses or storefronts.
- **Building Permit Grant Program**: Provides a one time grant to offset the amount of the building permit fee to a maximum of $3,000
- **Infill Project Grant Program:** Assist property owners within the Community Improvement Plan area with financing the cost of the development process. The program allows the Municipality of Clarington to provide a one time grant to offset the cost of the construction to a maximum of $10,000 per property.

Greater Sudbury

- Designated a Community Improvement Area to allow the City to provide a **Tax Incremental Financing Scheme** to support downtown redevelopment or rehabilitation. This is a 10-year program whereby the maximum amount of the tax rebate shall not exceed the anticipated increase in municipal realty taxes as a direct result of the redevelopment. The rebate is on a declining basis whereby in year 1 it is equal to 100% of the municipal realty increase, declining 10% each year. The total amount of the rebate shall not exceed the costs of the property's rehabilitation.
- Elimination of development charges in the downtown core
- Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. No zoning requirements for parking for commercial uses.

Downtown/Area Specific Programs

Guelph

- **Major Downtown Activation Grant**—this **tax increment program** is a grant equal to the increase of the estimated municipal property tax after the property is redeveloped for up to 10 years based on eligible costs. This program was introduced in 2012 and has been awarded to large scale residential and commercial redevelopments on under-utilized and vacant sites.
- **Façade Improvement Grant—**the Façade Improvement Grant program encourages business and property owners to improve the appearance of the streetscape, heritage properties and other buildings in Downtown Guelph. Eligible façade improvement projects may receive up to $30,000 in matching funding.
- **Feasibility Study Grant**—the Feasibility Study Grant program promotes building redevelopment and rehabilitation. The grant assists business and property owners to determine if building renovations or upgrades are physically and financially feasible. Eligible study grants receive up to $5,000 in matching funding.
- **Minor Downtown Activation Grant**—the Minor Downtown Activation Grant provides assistance with capital costs needed to convert or rehabilitate vacant and underused properties into new residential or commercial uses. This new program was introduced in 2012 and provides funding for up to 30 per cent of the capital costs to a maximum of $120,000 per property.

Halton

- All of the local municipalities in Halton have active partnerships with Downtown Business Improvement Area Associations (BIA's) to maintain and improve Downtown areas. Burlington, Milton and Oakville have specific urban areas designated as Urban Growth Centres under the Provincial "Place to Grow" legislation and plans.

Downtown/Area Specific Programs

Hamilton

- The City of Hamilton offers financial incentive programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
- **Hamilton Downtown Multi-Residential Property Investment Program**—offers an interest free loan based on 25% of the costs-to-construct budget to a maximum of $5 million per development
- **The Gore Building Improvement Grant Program**—available to owners and authorized tenants of properties fronting on King Street East between James and Catharine Street around Gore Park. It offers a matching grant to a maximum of $50,000 for building improvements.
- **Development Charges**—90% of City and Go Transit Development Charges are waived in the Downtown Hamilton Community Improvement Project Area otherwise payable, after all other credits and exemptions are considered.

Other Programs

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**
- **Hamilton Heritage Conservation Grant Program**

Innisfil

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- **Façade, Building and Signage Improvement Grant**
- **Accessibility Improvement Grant**
- **Building Code Compliance Grant**
- **Landscaping and Property Improvement Grant**
- **Building Permit and Planning Application Fee Rebate Program**
- **Tax Increment Equivalent Grant Program**

Kitchener

- **Startup Landing Pad Program-Leasehold Improvements**– Maximum grant $20,000 per eligible floor per municipal street address.
- **Startup Landing Pad Program—Accessibility Improvements**– maximum grant $40,000 per eligible municipal street address
- **Façade Improvement Grant Program**- maximum grant $10,000 per store front.

Downtown/Area Specific Programs

Lakeshore

- **DC Charges Grant Back**– eligible properties could receive a grant for a portion or all of the development charges for certain classes of development when developing underutilized sites and redevelopment on commercial and mixed use properties in the downtown area.
- **Exemption from Parking**—where there are improvements, and or a change in use to an existing commercial building in the downtown area
- **Façade Improvement Grant**—up to 50% of renovation costs to a maximum of $5,000
- **Public Art Grant**—up to a maximum of $1,000 to promote community spirit and vibrancy in the downtown area.
- **Property Tax Increment Grant**—Traditional / historic downtown area and waterfront district: A program to provide grants that would offset increases in municipal property taxes that are as a result of an increase in assessment, due to redevelopment in the traditional downtown area and waterfront district.

London

- **Façade Improvement Loan Program** – assists Downtown property owners interested in improving their building façade. May be eligible for a ten-year interest-free loan up to a maximum of $25,000 or half the value of the façade improvements being proposed.
- **Upgrade to Building Code Loan Program** – assists Downtown property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of $50,000, or half the value of the work proposed.
- **Forgivable Façade Restoration Loan Program**
- **Forgivable Upgrade to Building Code Loan Program**
- **Tax Grant Program**

Downtown/Area Specific Programs

Newmarket

- **Façade Improvements & Restoration Program** - The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of $15,000 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of $20,000 per property.
- The **Project Feasibility Study Program** is intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the Community Improvement Plan. This program applies to all properties within the CIP.
- The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of $10,000 per property.
- The **Interior Renovation and Improvement Program** is intended to promote upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code. Grant program provides property owners with a matching grant of up to 50% of eligible costs to a maximum of $15,000 per property.
- The **Business Sign Program** This program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. The grant program will provide property owners or business tenants up to 50% of eligible costs to a maximum of $2,500 per business.
- The **Redevelopment and Rehabilitation Tax Incremental Program** is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.
- **Residential Conversion and Intensification Program** The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of $100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure along Main Street.
- **Parking Requirement Program**. Allows for relief or reduction or waiving of standard parking requirements.

Downtown/Area Specific Programs

Niagara Falls

- **Development Charge Exemption Program** – will provide a financial incentive in the form of an exemption from payment of 75% of the City development charge on residential, commercial and mixed use development and redevelopment projects that create additional residential units and/or commercial space.
- **Residential Loan Program** – 0% interest loan based on $20 per sq. ft. of habitable residential space constructed to a maximum of $20,000 per residential unit created.
- **Commercial Building Loan and Façade Grant** – 0% interest loan equal to 50% of the cost of building maintenance and improvements to a maximum loan of $15,000 per property.
- **Revitalization Grant Program** – annual grant equivalent to 80% of the increase in City property taxes for first 5 years, 60% in years 6 and 7, 40% in year 8, and 20% in years 9 and 10. Building renovations, additions and new construction

North Bay

- **Downtown Community Improvement Plan** provides funding in the form of both grants and interest free loans to either building or business owners for façade/leasehold improvements, feasibility studies and the revitalization/ redevelopment of buildings. Grants of up to $15,000 and interest free loans of up to $50,000.
- Municipal tax assistance over 10 years. In the first 5 years, all taxes related to the increased assessment are rebated. In years 6 to 10 the City rebates 80%, then 60%, 40%, 20% in year 9 and in year 10 the taxpayer receives no rebates.
- **Airport Community Improvement Plan (ACIP) –** Municipal Fee Rebate Program including those related to Planning, Legal and Building permits, a Municipal Tax assistance Program providing 100% relief in year one of the increased assessed value of the improvement, 66% in year two and 33% in year three, and a 50% Landfill Tipping Fee reduction to $10/tonne

Downtown/Area Specific Programs

Orillia

- **Downtown Façade Improvement Programme**—this grant encourages the improvement of downtown facades to beautify and attract shoppers to the downtown core.

Oshawa

- **Façade Improvement Loan Program**—designed to help property owners finance building façade improvements, this interest-free loan program provides funding up to $15,000 per municipal address, to a maximum of $45,000 per property owner.
- **Residential Development Charge Grant Program—**The City of Oshawa may provide a grant towards the amount of the applicable City of Oshawa Development Charges payable for residential development within the Downtown Shoulder Area Renaissance Community Improvement Area.
- **City of Oshawa University and College Area Renaissance Community Improvement Increased Assessment Grant—**The City may provide a grant, on a sliding scale for part or all of the increase in City taxes attributable to the improvement of a building and/or redevelopment of a property located within this area.

Ottawa

The City of Ottawa offers the following incentives:

- No development charges for residential construction in the Central Area and Centretown
- Reduced parking requirements for mixed use development on selected downtown streets
- Expedited development approval process

Penetanguishene

- **Downtown Improvement Committee—**The Downtown Improvement Committee is an advisory committee reporting to the Planning & Development Section Committee of Council. The mandate for the Downtown Improvement Committee is to maintain and increase the commercial/tourism tax base in the Downtown Improvement Area of the Town of Penetanguishene.
- **Façade Improvement Program**—Financial incentives are provided to businesses located within the Downtown Improvement Area for the purpose of encouraging aesthetic improvements to the storefronts.
- **Heritage Property Tax Rebate Program—**As a Town with a lot of history, several properties are eligible for designation under the *Ontario Heritage Act.* The Town offers a tax rebate program to encourage the protection and maintenance of these eligible heritage properties.
- **Rejuvenate, Refresh Downtown Penetanguishene Program—**This newly launched program is about rallying downtown businesses to work together to help each other paint their business facades. Local merchants sign up for the program with a commitment to volunteer in painting other businesses, and in return they are able to access paint and supplies at cost.

Downtown/Area Specific Programs

Peterborough

- All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.
- Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

Pickering

- Direct marketing to promote specific developments and targeted sectors.

Port Colborne

- Refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas.
- Loans of up to $1,000 per project for design projects and up to $10,000 per project for improvement projects for commercial facades
- Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements

Quinte West

- **Planning and Design** – one-time grant of 50% to a maximum of $1,000 toward cost of preparation of architectural plans for building façade improvements. Also, one-time similar grant of 50% (maximum $1,000) for cost of preparation of a site plan. The City may provide a grant equivalent to the amount of the applicable Development Charge.
- **Building Façade Improvements** – one-time grant of 50% to a maximum of $5,000 of the costs to improve building façade. Secondary grant for improvements to each exterior side and rear of buildings, where building fronts onto a street, river or public area to a maximum of $5,000. The City will provide a grant equal to the amount of the property tax increases, as a result from the development, for up to a maximum of three years.
- **Improved Signage** – grant of 50% to a maximum of $1,000.
- **Landscaping and Property Improvement** – grant of 50% to a maximum of $1,000 for improving landscape between parking areas and the roadway.
- **Building Retrofit Program** – 50% no interest matching loan to a maximum of $5,000 for the purpose of bringing buildings up to the minimum standards of the Building Code and Fire Codes.

Richmond Hill

- The City provides a façade matching interest free program of up to $10,000 for downtown properties.

Downtown/Area Specific Programs

Sarnia

- The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
- Loans are available to a maximum of $20,000 per storefront or the total cost per storefront of the proposed eligible improvements, whichever is the less, to a maximum of $60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years

Sault Ste. Marie

- No City Development Charges.
- Economic Development Fund ($500,000/year) for sector specific industry infrastructure and community projects.

St. Thomas

- The City operates a **Community Improvement Program** whereby grants, interest-free loans, financial aid for façade and residential improvements and the waiving of building permit fees are offered to pre-approved applicants.

Thorold

- **Façade Improvement Grant Program** – grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of $10,000 per building.

Thunder Bay

- **Core Area Rehabilitation & Redevelopment Grant Program** – eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
- **Core Area Façade Loan Improvement Program** – eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of $15,000 per loan.
- Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the city's downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development.

Timmins

A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.

Downtown/Area Specific Programs

Toronto

- Supplementary programs in Streetscape Improvement, Commercial Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

Vaughan

- Kleinburg / Area Specific Programs (KEDS) – completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize main street.

Waterloo

- The City has a façade program that provides up to $15,000 in interest free loans.

Welland

- **Façade Improvement Loan Program**. Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of $15,000 per municipal address.
- Residential DC exemptions in the downtown
- Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.
- Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on $10 per square foot of habitable space, with a maximum term of 10 years.
- This program promotes the redevelopment and rehabilitation of the downtown by removing the financial disincentive of increased property taxes associated with redevelopment in the short term. The municipality will give grants equivalent to a portion of the property tax increase for a period not to exceed 10 years (80% in year 1 and 2, 70% in year 3 and 4, etc.)
- Waiving or reduction in residential parking requirements for improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.

Downtown/Area Specific Programs

Whitby

- **Façade Grant Program** in place since 2005 – a minimum investment of $10,000 will result in a $5,000 grant for approved items. Applicants can also receive a grant for up to $1,500 for architectural, engineering and design fees associated with an approved façade grant.
- The Town of Whitby offers a **Heritage Tax Rebate Program**. This applies to the heritage portion of properties that are designated as having cultural heritage value or interest under Part IV of the Ontario Heritage Act (an individual property designation).
- Properties that are designated within a heritage conservation district designated under Part IV of the Ontario Heritage Act, such as Brooklin's Heritage Conservation District, and rated as having excellent, very good , or good heritage value in the heritage district inventory are also eligible for the heritage property tax rebate.
- The amount of the annual property tax rebate is 40 percent on the eligible portion of the property (historical portion) for the Town and school board share of the property taxes. The Region of Durham is not currently participating in this program.

Whitchurch-Stouffville

- **Downtown Community Improvement Program** – aims to revitalize the downtown area restoring the 'country town' feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.

Windsor

- Development Feasibility Rebate Program–eligible projects, grant of up to 50% to max. of $20,000 per property
- Parkland Dedication Fee Rebate Program – 100 % grant
- Property Improvement Rebate Grant Program – tax rebates of up to $200,00 are available
- Commercial Façade Improvement Program – grant of 50% to maximum of $15,000
- Development Charges and Building Fee Rebate Grant Program – rebate of up to 100% of eligible costs for development charges and building fees
- Sale of City Land at Less Than Market Value – sold to developers at less than market value
- Downtown Windsor BIA—Façade Improvement Grant – grant of up to 50% of eligible costs to a maximum of $10,000 or $15,000 for corner properties.
- Residential Development Charge Reduced Rates – percentage based on specific area – 25% Area 1, 50% Area 2, 75% Area 3

Brownfield Redevelopment

A "Brownfield site" is considered to be a property with or without buildings or structures, having a history of either industrial or commercial uses and which, as a result of these uses, has become environmentally contaminated under circumstances where there is no reasonable prospect that the remediation of such contamination will be accomplished solely by the private sector. Brownfields are viewed by many as opportunities for revitalizing urban communities. Some of the advantages of Brownfield Redevelopment include:

- Revitalization of the downtown core and surrounding neighbourhoods
- More effective use of existing municipal infrastructure
- Reduction in pressure for suburban expansion
- Clean-up of environmentally contaminated sites
- Increased tax revenue
- Create jobs
- Improve the overall liveability of urban neighbourhoods

Brownfield Redevelopment

Brockville

Tax Increment Equivalent Grant (TIEG): The grant is equivalent to 70% of the municipal portion of the increase in property tax which is generated through redevelopment, payable for a maximum of ten (10) years, or until the grant equals total eligible costs.

Brownfield Financial Tax Incentive program (BFTIP): Brownfields property tax cancellation may include both the municipal portion of property tax as well as the provincial education portion of property taxes. The application of this program is limited to cancellation of the increase in property tax arising from the remediation and redevelopment of major development sites.

Environmental Site Assessment (ESA) Grant Program: The aim of the program is to provide assistance to further specify the extent and nature of environmental contamination through part-funding of Phase II ESA and Phase III ESA (Remedial Action Plan). The program will reimburse the owner for costs associated with eligible studies with a maximum individual grant of $15,000 or 50% of the cost of ESA, whichever is less, and a maximum assistance per property of 2 studies per property, to a maximum of $25,000 per property.

Brownfield Building Permit Fees Grant Program: Assistance is in the form of a grant paid against building permit fees payable for each project. The grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.

Caledon

Environmental Study Grant Program offers grants to eligible property owners for the completion of Phase II Environmental Site Assessment (ESA), a Phase III ESA, Remedial Work Plan, and/or Risk Assessment Plan for properties that are within the designated **Community Improvement Project Area for Bolton.**

Cambridge

Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes. It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)

Clarington

No development charge shall be imposed with respect to developments or portions of developments that result in the addition of a single unit within the existing footprint.

Brownfield Redevelopment

Greater Sudbury

The CGS Brownfield Strategy and Community Improvement Plan is designed to help overcome barriers to redevelopment by:

Implementing a new failed tax sale procedure to address arrears and ownership;
Making four financial incentive programs available to help reduce upfront costs;
Calling for a brownfield marketing strategy to better attract interest and investment; and,
Setting the stage for continued local awareness and capacity building.

Four financial incentive programs are available under the Brownfield Strategy and Community Improvement Plan to help reduce upfront costs associated with remediation, reuse and redevelopment. These are the Tax Assistance Program, the Landfill Tipping Fee Rebate Program, the Planning and Building Permit Fee Rebate Program, and the Tax Increment Equivalent Grant Program.

Guelph

- City of Guelph Brownfield Strategy
- City of Guelph Brownfield Redevelopment Community Improvement Plan
- Environmental Study Grant Program
- Tax Increment-Based Grant Application Program
- Tax Assistance and Tax Arrears Cancellation Policy

Hamilton

Environmental Programs—The **Environmental Remediation and Site Enhancement (ERASE) Community Improvement Plan** is a comprehensive set of programs designed to encourage and promote brownfield redevelopment. Most ERASE programs are available in the entire urban area of the City of Hamilton.

- ERASE Redevelopment Grant Program (ERG)
- ERASE Development Charge Reduction Option
- ERASE Education Tax Assistance Program
- ERASE Municipal Acquisition and Partnership Program
- ERASE Study Grant Program
- LEED Grant Program
- Downtown/West Harbourfront Remediation Loan Program

Innisfil

Barrie Road Community Improvement Plan—Developed to stimulate high quality redevelopment along the Barrie Road corridor, this CIP features a property improvement tax grant program.

Brownfield Redevelopment

Kitchener The City in conjunction with the Region of Waterloo have a Brownfield Financial Incentive Program. They include a series of financial incentives that will assist property owners and developers with costs associated with the environmental investigation, remediation and ultimate redevelopment of brownfield sites
London Community Improvement Plan for Brownfield Incentives: Property Tax Assistance Program; Development Charge Rebate Program; Tax Increment Equivalent Grant Program; Green Municipal Fund Program
Niagara Falls Brownfields Development Charge Exemption Program – Region's Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.
North Bay The plan sets out various incentive programs including Building Permit, Planning and Legal Fee Rebates, Exemption from Development Charges, Tipping Fee Reduction, Environmental Study Grant Program and Tax Increment Financing (TIF) rebate.
Orillia The **Barrier Road Improvement Corridor CIP** was adopted by Council in 2003. The primary funding program (development incentive) offered is the "Property Improvement Tax Grant Program". The Program provides eligible property owners with a grant equivalent to the portion of the property tax increase which results from the increase in property value following remediation. The **Downtown Tomorrow Community Improvement Plan—**"Downtown Tomorrow, Linking Orillia's Core to the Water" study, dated September 17, 2012, identifies the creation of a new Community Improvement Plan as a key component of achieving the first Goal of the Plan, that being to increase the residential population within the downtown area. The proposed CIP would be intended to provide the broadest range of financial incentives designed to facilitate private sector investment. A Draft RFP for the new CIP has been prepared and is anticipated to be released in the spring of 2015.

Brownfield Redevelopment

Oshawa

Brownfields Property Tax Cancellation Program—is intended to provide incentives to encourage the rehabilitation of brownfield sites by utilizing the tax cancellation provisions under section 365.1 of the Municipal Act, 2001. The City may also apply to the Region of Durham for regional property tax assistance, and to the Province for matching education property tax assistance.

City of Oshawa Brownfields Redevelopment Grant Program—starts after the Brownfields Tax Cancellation Program ends and will provide an annual City grant to property owners who undertake redevelopment of their properties in the Community Improvement Project Area that will result in an increase in assessment. The program also serves to encourage re-development that may not otherwise occur on lands that have undergone or require site remediation as confirmed in a Phase II Environmental Site Assessment.

Thorold

A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period.

Windsor

- **Feasibility Study Grant Program** – 50% of cost of study, maximum $7,500
- **Environmental Site Assessment Grant Program** – 50% to maximum $15,000 per study, maximum 2 studies per property/project, maximum $25,000 per property/project
- **Brownfields Tax Assistance Program** – cancellation of municipal and education property tax increase for up to 3 years
- **Brownfields Rehabilitation Grant Program** – 70% (no LEED certification) or 100% (any LEED certification) of the municipal property tax increase for up to 10 years after project completion.
- **Brownfields Development Charge Exemption Program** – up to 60% reduction of development charge payable on a brownfield site approved under the Brownfields Rehabilitation Program.

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre High	Price Per Acre Low	Ownership
Ajax	Salem Road Business Park	71	$ 395,000	$ 395,000	Private
	Ajax Business Park	20	$ 285,000	$ 285,000	Private
Aurora	Aurora Gateway Business Park	81	N/A	N/A	Private
	Aurora South Industrial	14	$ 275,000	$ 175,000	Private
	Industrial Parkway North	38	275000	175000	Private
	Hallgrove Business Park	48	$ 500,000	$ 425,000	Private
	Aurora Business Park	88	N/A	N/A	Public
Barrie	Mapleview West Industrial Park		$ 250,000	$ 250,000	Public
	South Industrial Park (easterly)	43	$ 145,000	$ 90,000	Public
Belleville	North-East	150	40000	$ 20,000	Public/Private
	North-West	25	N/A	N/A	Private
Brampton	Multiple	N/A	$ 220,000	$ 99,000	N/A
Brockville	City owned	45	60000	30000	Public
	private	35	$ 100,000	$ 60,000	Private
Caledon	Bolton Industrial Park	300	550000	300000	Private
	Tullamore Industrial Park	116	$ 550,000	$ 300,000	Private
	Mayfield West - Kennedy Road	326	550000	300000	Private
	Victoria Business Park	79	$ 425,000	$ 275,000	Private
Cambridge	Cambridge Business Park	850	145000	145000	Public
	L. G. Lowell Park	1,300	$ 145,000	$ 145,000	Public/Private
	Eastern Industrial Park	300	N/A	N/A	Private
Clarington	Clarington Science Park	352	N/A	N/A	Private
	Clarington Energy Park	318	N/A	N/A	Private
East Gwillimbury	Bales Drive Industrial Park	100	N/A	N/A	Private
	Mount Albert	48	N/A	N/A	Public/Private
	Holland Landing South	212	N/A	N/A	Private
	Green Lane East	94	N/A	N/A	Private
	Queensville	954	N/A	N/A	Private
Greater Sudbury	Valley East	15	115000	N/A	Public
	Radisson Industrial Park	40	$ 115,000	N/A	Private
	City - West End	20	90000	N/A	Private
	City - East End	60	$ 225,000	N/A	Private
	City - South End	40	225000	N/A	Private
Guelph	Hanlon Creek Business Park Ph. 1	73	$ 325,000	$ 275,000	Public/Private
	Hanlon Creek Business Park Ph. 2	125	475000	325000	Public/Private
	Rona(Southgate) Business Park	48	$ 283,000	$ 283,000	Private
	Industrial Equities (Southgate) Ph. 1	24	260000	260000	Private
	Industrial Equities (Southgate) Ph. 2	98	$ 260,000	$ 260,000	Private
Halton	over 2000 net Ha of employment lands in privately		Oakville,	400000	Private
			Milton,	$ 300,000	Private

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre High	Price Per Acre Low	Ownership
Hamilton	Ancaster Industrial Park	660	N/A	N/A	Public/Private
	Airport Business Park	735	N/A	N/A	Public/Private
	Bayfront Industrial Park	3,700	N/A	N/A	Public/Private
	East Hamilton Industrial Park	560	N/A	N/A	Private
	Flamborough Business Park	630	N/A	N/A	Private
	Redhill North Business Park	710	N/A	N/A	Private
	Redhill South Business Park	980	N/A	N/A	Public/Private
	Stoney Creek Industrial Business Park	1,856	N/A	N/A	Private
Hanover		4	$ 25,000	$ 20,000	Public
Innisfil	Innisfil Heights	320	N/A	N/A	Private
King	27-9 Business Park - Schomberg	22	$ 500,000	$ 450,000	Private
Kingsville		36	N/A	N/A	Private
Kingston	Cataraqui Estate Business Park	61	$ 130,000	$ 90,000	Public
	Clyde and Alcan Industrial Parks	9	$ 65,000	$ 65,000	Public
	St. Lawrence Business Park	53	$ 110,000	$ 85,000	Public
Kitchener	4 industrial parks	N/A	N/A	N/A	N/A
Lambton Shores	Town of Forest	93	6000	6000	Public
London	Innovation Park	201	$ 75,000	$ 75,000	Public
	Trafalgar Industrial Park	12	$ 75,000	$ 65,000	Public
	Skyway Industrial - Phase II	36	$ 75,000	$ 65,000	Public
	River Road	14	$ 75,000	$ 65,000	Public
Markham	serviced and market ready -	601	$ 575	$ 726	Private
Meaford		1	$80,000	$ 80,000	Public
Mississauga	Northeast Business District	555	N/A	N/A	Private
	Airport Corporate Centre	110	N/A	N/A	Private
	Gateway Business District	552	N/A	N/A	Private
	Western Business Park	130	N/A	N/A	Private
	Meadowvale Business Park	648	N/A	N/A	Private
Newmarket	Newmarket Industrial Business	48	N/A	N/A	Private
	Mulock Drive/Harry Walker Parkway	9	$ 450,000	$ 400,000	Public
Niagara Falls	Montrose Business Park	100	$ 40,000	$ 20,000	Public
	Muller	62	$ 100,000	$ 50,000	Private
	Stanley Industrial	15	N/A	35000	Private
North Bay	Gateway Business Park	112	$ 20,000	$ 8,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Orillia	West Orillia Employment Park	150	N/A	N/A	Public
Oshawa	Northwoods Industrial Park	100	N/A	N/A	Private
	Colonel Sam Business Park	28	N/A	N/A	Private
Ottawa	Orleans Industrial Parks	1,100	$ 100,000	$ 50,000	Public/Private
	Kanata South Business Park	300	$ 120,000	$ 75,000	Public/Private
	Hawthorne Business Park	200	$ 110,000	$ 80,000	Public/Private

Industrial Parks

Municipality	Industrial Park	Size Acres	Price Per Acre High	Price Per Acre Low	Ownership
Penetanguishene		72	N/A	N/A	Public/Private
Peterborough	Major Bennett Industrial Park	100	$ 40,000	N/A	Public
	Peterborough Industrial Park	50	$ 40,000	N/A	Public
Pickering	Brock Road Industrial Area	400	Avg. $300k		Private
	White Road Prestige Industrial Park	N/A		$350k - $400k	Private
Port Colborne	Loyalist Industrial Park	85	$ 25,000	$ 21,000	Public
	Babcock & Wilcox Property	328	N/A	N/A	Private
	Highway 140 Industrial Area	200	N/A	N/A	Public/Private
Prince Edward County	Phase 2	18	$ 70,000	$ 60,000	Public/Private
Quinte West	Located in Trenton Ward	125	$ 35,000	$ 35,000	Public
Richmond Hill	Beaver Creek Business Park	614	$ 600,000	$ 450,000	Private
	Headford business Park	433	$ 600,000	$ 450,000	Private
Sarnia	Sarnia 402 Business Park	85	$ 70,000	$ 50,000	Public
	Sarnia Business & Research Park	180	$ 70,000	$ 50,000	Public
Saugeen Shores			$ 50,000	$ 50,000	Public
Sault Ste. Marie	Yates Industrial Park	60	$ 25,000	$ 25,000	Public
	Base Line Industrial Park	35	$ 25,000	$ 25,000	Public
	Great Northern Industrial Park	N/A	$ 80,000	$ 60,000	Private
	GNR/Sargin	75	$ 75,000	$ 75,000	Private
	Essar Steel Algoma	70	N/A	N/A	Private
St. Catharines	Bunting East Industrial	320	N/A	N/A	Private
	Port Weller Industrial	219	N/A	N/A	Private
	Louth Industrial	451	N/A	N/A	Private
	Bunting Industrial Park	260	N/A	N/A	Private
	Glendale Industrial Park	222	N/A	N/A	Private
St. Thomas	Highbury Industrial Park	96	45000	35000	Public
	Other Lands	54	$ 45,000	$ 35,000	Public
Stratford	City owned	152	$ 100,000	$ 75,000	Public
	Privately owned	359	$ 175,000	$ 100,000	Private
	Wright Business Park	12	$ 100,000	$ 75,000	Public
	Crane Avenue	23	$ 75,000	$ 75,000	Public
Thunder Bay	Balmoral IV Business Park	39	N/A	N/A	Private
	Innova Business Park	71	$ 93,951	$ 64,770	Public
Timmins	Noronta Industrial Park	4	$ 35,000	N/A	Public
	Private Property	10,000	N/A	N/A	Private
Vaughan	Vaughan Enterprise Zone	1,679	$ 1,000,000	$ 550,000	Private
	Vaughan Metropolitan Centre	741	$ 1,000,000	$ 1,000,000	Private
	Highway 400 North Expansion Area	1,065	$ 1,000,000	$ 550,000	Private
Wellesley	1420 Hutchison Road	2	N/A	N/A	Public
Whitby	Durham Business Centre	45	$ 250,000	$ 200,000	Private
	Thickson Woods Business Park	30	$ 180,000	$ 100,000	Private
	Hopkins	30	$ 200,000	$ 125,000	Private
Whitchurch-Stouffville	Stouffville	497	N/A	N/A	Private
	Vandorf	12	N/A	N/A	Private
	Gormley	251	N/A	N/A	Private
	Cardico	N/A	N/A	N/A	Private
Windsor	Twin Oaks Business Park	9	$ 130,000	$ 65,000	Public

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