

Financial Indicators



Financial Sustainability Indicators

As described by the Canadian Institute of Chartered Accountants (CICA), the intent of providing an evaluation of a municipality's financial condition is to evaluate a municipality's financial outlook and performance. This will help form the foundation for the establishment of a long range financial plan.

Key financial and socio-economic indicators have been included to help evaluate each municipality's existing financial condition and to identify future challenges and opportunities. Industry recognized indicators that are used by credit rating agencies and/or recommended by Government Finance Officers' Association (GFOA) and the Ministry of Municipal Affairs and Housing have been included. A number of indicators have been included

S***Sustainability***

The ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services

V***Vulnerability***

Addresses a municipality's vulnerability to external sources of funding that it cannot control and its exposure to risks.

F***Flexibility***

The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.

"The usefulness of indicators is not in the numbers themselves, but the analysis of what is driving the indicator. It may, therefore, be more useful to consider the combined results of several broad indicators in assessing performance rather than any one indicator on its own."

Source: Local Government Financial Sustainability, Nationally Consistent Frameworks, published by Local Government and Planning Ministers' Council (Australia), May 2007

Financial Indicators

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

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.

Sustainability

- ***Financial Position Per Capita***
- ***Net Financial Liabilities Ratio***
- ***Operating Surplus and Operating Surplus Ratio***
- ***Asset Consumption Ratio***

Flexibility

- ***Reserves***
 - ***Tax Discretionary Reserves as a % of Taxation***
 - ***Discretionary Reserves as a % of Own Source Revenues***
 - ***Reserves per Capita (NEW)***
- ***Debt***
 - ***Tax Debt Interest as a % of Own Source Revenues***
 - ***Debt Charges as a % of Own Source Revenues (NEW)***
 - ***Total Debt Outstanding Per Capita (NEW)***
 - ***Debt Outstanding Per Own Source Revenues (NEW)***
 - ***Debt to Reserve Ratio***
 - ***Tax Debt Outstanding per \$100,000 of Unweighted Assessment***

Vulnerability

- ***Taxes Receivable as a % of Tax Levied***
- ***Rates Coverage Ratio (NEW)***



Net Financial Position Indicators

Financial position is a key indicator of a municipality's financial health. Two key financial position indicators have been included to illustrate a municipality's financial position. The net financial position is a broader measure of a municipality's indebtedness than debenture debt as it includes all of a municipality's financial assets and liabilities. 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. A ratio greater than zero indicates that total liabilities exceed the total assets.

Formula

Schedule 70 in the Financial Information Return is used in these calculations of Financial Position as well as Own Source Revenues which is taken from Schedule 81.

$$\text{Net Financial Position per Capita} = \frac{\text{Net Financial Position}}{\text{Population}}$$

$$\text{Net Financial Liabilities Ratio} = \frac{\text{Net Financial Position}}{\text{Own Source Revenues}}$$

Target

There is no optimal number or range for these indicators, it varies according to a municipality's financial position.

Interpretation

It is important that a municipality understands what is driving these indicators and monitors their trends. The financial position provides an indication of the affordability of future municipal spending.



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	2010	2011	2012	2013	2014
Greenstone			\$ (3,658)	\$ (3,734)	\$ (3,669)
Amherstburg					\$ (2,676)
Toronto	\$ (1,612)	\$ (1,687)	\$ (1,570)	\$ (1,668)	\$ (1,962)
Ottawa	\$ (1,173)	\$ (1,243)	\$ (1,282)	\$ (1,448)	\$ (1,634)
Stratford	\$ (1,959)	\$ (2,004)	\$ (1,943)	\$ (1,621)	\$ (1,581)
Barrie	\$ (1,244)	\$ (1,568)	\$ (1,579)	\$ (1,538)	\$ (1,396)
Thunder Bay	\$ (964)	\$ (898)	\$ (764)	\$ (954)	\$ (1,349)
Kingston	\$ (758)	\$ (916)	\$ (838)	\$ (1,060)	\$ (1,341)
Prince Edward County	\$ (1,380)	\$ (1,477)	\$ (1,343)	\$ (1,184)	\$ (1,239)
Brockville	\$ (1,118)	\$ (1,504)	\$ (1,393)	\$ (1,238)	\$ (1,234)
Gravenhurst	\$ (937)	\$ (1,238)	\$ (1,228)	\$ (1,197)	\$ (1,134)
Middlesex Centre	\$ (775)	\$ (1,253)	\$ (1,068)	\$ (847)	\$ (766)
King	\$ (1,278)	\$ (1,349)	\$ (603)	\$ (766)	\$ (718)
Owen Sound		\$ (900)	\$ (1,032)	\$ (774)	\$ (700)
Timmins	\$ (521)	\$ (644)	\$ (488)	\$ (482)	\$ (677)
Lambton Shores		\$ (1,405)	\$ (1,110)	\$ (889)	\$ (606)
Quinte West	\$ 2	\$ (89)	\$ (235)	\$ (383)	\$ (583)
Port Colborne					\$ (498)
Penetanguishene	\$ 59	\$ 71	\$ (12)	\$ (110)	\$ (473)
Pelham		\$ (169)	\$ (91)	\$ (133)	\$ (432)
Meaford	\$ (1,242)	\$ (1,052)	\$ (809)	\$ (521)	\$ (372)
Oshawa	\$ (615)	\$ (643)	\$ (522)	\$ (393)	\$ (340)
Brant County			\$ (430)	\$ (485)	\$ (309)
Orangeville	\$ (572)	\$ (522)		\$ (363)	\$ (202)
Whitchurch-Stouffville	\$ (758)	\$ (599)	\$ (434)	\$ (329)	\$ (150)
Collingwood				\$ (369)	\$ (146)
Central Huron			\$ (309)	\$ (387)	\$ (99)
St. Marys					\$ (91)
Guelph/Eramosa					\$ (50)
St. Catharines	\$ 430	\$ 231	\$ 348	\$ 178	\$ (35)
Kingsville	\$ (172)	\$ (158)	\$ (7)	\$ (33)	\$ (16)
Tillsonburg	\$ (659)		\$ (218)	\$ (21)	\$ 10
Welland	\$ 312	\$ 311	\$ (6)	\$ 28	\$ 25
Strathroy-Caradoc				\$ (130)	\$ 28

Financial Position Per Capita—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Leamington					\$ 63
Erin					\$ 79
Sarnia	\$ (126)	\$ (3)	\$ 167	\$ 152	\$ 94
Huntsville	\$ (178)	\$ (169)	\$ (117)	\$ (6)	\$ 133
Cornwall	\$ 890		\$ 645	\$ 292	\$ 154
North Bay	\$ 157	\$ 220	\$ 227	\$ 39	\$ 176
Belleville		\$ 529	\$ 440	\$ 386	\$ 179
Georgina	\$ (67)	\$ 10	\$ 59	\$ 132	\$ 192
Minto					\$ 196
Chatham-Kent					\$ 241
Ingersoll		\$ 263	\$ (12)	\$ 43	\$ 242
Hamilton	\$ 360	\$ 369	\$ 335	\$ 315	\$ 259
London	\$ (87)	\$ (24)	\$ 98	\$ 294	\$ 334
Elliot Lake				\$ 228	\$ 335
Caledon	\$ 220	\$ 352	\$ 422	\$ 517	\$ 359
Saugeen Shores			\$ 298	\$ 358	\$ 360
Innisfil	\$ 36	\$ 103	\$ 224	\$ 413	\$ 378
Mapleton					\$ 383
Puslinch					\$ 395
Grey Highlands				\$ 275	\$ 401
Guelph	\$ 214	\$ 314	\$ 371	\$ 247	\$ 405
East Gwillimbury	\$ 419	\$ 383	\$ 419	\$ 333	\$ 421
Springwater		\$ 411	\$ 430	\$ 434	\$ 458
Mississauga	\$ 815	\$ 781	\$ 710	\$ 604	\$ 495
Wainfleet	\$ 149	\$ 161	\$ 174	\$ 319	\$ 512
Centre Wellington					\$ 580
Clarington	\$ 398	\$ 480	\$ 666	\$ 648	\$ 600
Windsor	\$ 290	\$ 380	\$ 489	\$ 510	\$ 618
Scugog			\$ 420	\$ 534	\$ 625
St. Thomas	\$ 738	\$ 693	\$ 718	\$ 814	\$ 653
Fort Erie	\$ 255	\$ 341	\$ 324	\$ 530	\$ 654
Brampton	\$ 966	\$ 822	\$ 862	\$ 866	\$ 672
Sault Ste. Marie	\$ 536	\$ 587	\$ 584	\$ 675	\$ 693
Newmarket	\$ 392	\$ 520	\$ 611	\$ 719	\$ 716
Cambridge	\$ 537	\$ 630	\$ 653	\$ 707	\$ 717
Brock			\$ 561	\$ 601	\$ 766

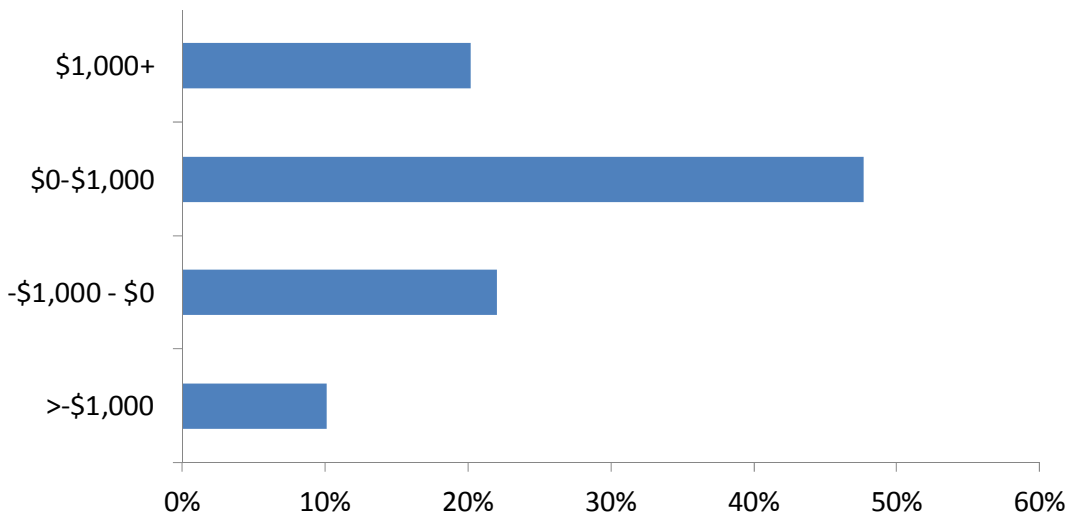
Financial Position Per Capita—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Halton Hills	\$ 823	\$ 891	\$ 744	\$ 682	\$ 771
Milton	\$ 837	\$ 879	\$ 841	\$ 774	\$ 774
Orillia			\$ 621	\$ 817	\$ 776
Kitchener	\$ 661	\$ 731	\$ 705	\$ 764	\$ 802
Wellesley	\$ 842	\$ 886	\$ 882	\$ 915	\$ 854
Hanover		\$ 765	\$ 541	\$ 797	\$ 871
Burlington	\$ 885	\$ 943	\$ 955	\$ 889	\$ 880
Greater Sudbury	\$ 776	\$ 912	\$ 1,143	\$ 1,126	\$ 906
Woolwich	\$ 802	\$ 857	\$ 932	\$ 912	\$ 915
Wellington North					\$ 950
Thorold	\$ 907	\$ 957	\$ 848	\$ 832	\$ 961
Whitby	\$ 841	\$ 930	\$ 949	\$ 994	\$ 994
North Dumfries					\$ 1,010
Smooth Rock Falls					\$ 1,018
Vaughan	\$ 785	\$ 831	\$ 1,025	\$ 957	\$ 1,029
Wilmot	\$ 822	\$ 900	\$ 999	\$ 1,051	\$ 1,091
West Lincoln	\$ 1,015	\$ 1,081	\$ 1,186	\$ 1,224	\$ 1,104
Aurora	\$ 919	\$ 958	\$ 992	\$ 1,045	\$ 1,119
Pickering	\$ 888	\$ 1,011	\$ 967	\$ 940	\$ 1,134
Lincoln	\$ 1,299	\$ 1,320	\$ 1,351	\$ 1,212	\$ 1,154
Peterborough	\$ 1,155	\$ 1,184	\$ 1,210	\$ 1,235	\$ 1,157
Waterloo	\$ 633	\$ 898	\$ 981	\$ 1,190	\$ 1,253
Markham	\$ 1,201	\$ 1,260	\$ 1,295	\$ 1,327	\$ 1,285
Grimsby					\$ 1,314
Parry Sound					\$ 1,347
Bracebridge	\$ 821	\$ 959	\$ 1,069	\$ 1,376	\$ 1,555
Niagara-on-the-Lake	\$ 1,235	\$ 1,414	\$ 1,353	\$ 1,462	\$ 1,607
Kenora	\$ 1,324	\$ 1,429	\$ 1,645	\$ 1,740	\$ 1,861
Oakville	\$ 1,356	\$ 1,557	\$ 1,492	\$ 1,620	\$ 1,884
Wasaga Beach					\$ 2,128
Kincardine					\$ 2,280
The Blue Mountains	\$ 1,591	\$ 1,835	\$ 2,234	\$ 2,706	\$ 3,318
Average	\$ 193	\$ 188	\$ 200	\$ 212	\$ 277
Median	\$ 392	\$ 374	\$ 419	\$ 317	\$ 380
Minimum	\$ (1,959)	\$ (2,004)	\$ (3,658)	\$ (3,734)	\$ (3,669)
Maximum	\$ 1,591	\$ 1,835	\$ 2,234	\$ 2,706	\$ 3,318

Financial Position Per Capita—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Region York	\$ (839)	\$ (973)	\$ (953)	\$ (1,218)	\$ (1,362)
Region Waterloo	\$ (301)	\$ (343)	\$ (505)	\$ (744)	\$ (987)
District of Muskoka	\$ (922)	\$ (974)	\$ (573)	\$ (332)	\$ (204)
Region Peel	\$ 187	\$ 62	\$ (12)	\$ (37)	\$ (69)
Region Niagara	\$ (50)	\$ 37	\$ (33)	\$ (1)	\$ (65)
Wellington County					\$ 304
Region Durham	\$ 836	\$ 1,020	\$ 1,115	\$ 1,121	\$ 1,203
Region Halton	\$ 1,173	\$ 1,370	\$ 1,330	\$ 1,444	\$ 1,600
Average	\$ 12	\$ 28	\$ 53	\$ 33	\$ 53
Median	\$ (50)	\$ 37	\$ (33)	\$ (37)	\$ (67)
Minimum	\$ (922)	\$ (974)	\$ (953)	\$ (1,218)	\$ (1,362)
Maximum	\$ 1,173	\$ 1,370	\$ 1,330	\$ 1,444	\$ 1,600

Summary—2014 Financial Position Per Capita—Total Survey



- A summary of all municipalities financial position per capita was undertaken above
 - 20.2% of the municipalities surveyed have a financial position per capita greater than \$1,000
 - 47.7% have a financial position per capita between \$0-\$1,000
 - 22.0% have a negative financial position per capita between \$0 and minus \$1,000
 - 10.1% have a negative financial position per capita greater than minus \$1,000
- 59% of the municipalities improved their financial position between 2013-2014

Financial Position Per Capita By Geographic Location—Trend

Municipality	2010	2011	2012	2013	2014
Ottawa	\$ (1,173)	\$ (1,243)	\$ (1,282)	\$ (1,448)	\$ (1,634)
Kingston	\$ (758)	\$ (916)	\$ (838)	\$ (1,060)	\$ (1,341)
Prince Edward County	\$ (1,380)	\$ (1,477)	\$ (1,343)	\$ (1,184)	\$ (1,239)
Brockville	\$ (1,118)	\$ (1,504)	\$ (1,393)	\$ (1,238)	\$ (1,234)
Quinte West	\$ 2	\$ (89)	\$ (235)	\$ (383)	\$ (583)
Cornwall	\$ 890		\$ 645	\$ 292	\$ 154
Belleville		\$ 529	\$ 440	\$ 386	\$ 179
Peterborough	\$ 1,155	\$ 1,184	\$ 1,210	\$ 1,235	\$ 1,157
Eastern Average	\$ (340)	\$ (502)	\$ (350)	\$ (425)	\$ (568)
Eastern Median	\$ (758)	\$ (916)	\$ (536)	\$ (722)	\$ (908)

Municipality	2010	2011	2012	2013	2014
Port Colborne	\$ 74	\$ (131)	\$ (587)		\$ (498)
Pelham		\$ (169)	\$ (91)	\$ (133)	\$ (432)
St. Catharines	\$ 430	\$ 231	\$ 348	\$ 178	\$ (35)
Niagara Falls	\$ 549	\$ 708	\$ 858	\$ 949	
Welland	\$ 312	\$ 311	\$ (6)	\$ 28	\$ 25
Hamilton	\$ 360	\$ 369	\$ 335	\$ 315	\$ 259
Wainfleet	\$ 149	\$ 161	\$ 174	\$ 319	\$ 512
Fort Erie	\$ 255	\$ 341	\$ 324	\$ 530	\$ 654
Thorold	\$ 907	\$ 957	\$ 848	\$ 832	\$ 961
West Lincoln	\$ 1,015	\$ 1,081	\$ 1,186	\$ 1,224	\$ 1,104
Lincoln	\$ 1,299	\$ 1,320	\$ 1,351	\$ 1,212	\$ 1,154
Grimsby	\$ 1,235				\$ 1,314
Niagara-on-the-Lake	\$ 1,235	\$ 1,414	\$ 1,353	\$ 1,462	\$ 1,607
Niagara/Hamilton Average	\$ 652	\$ 549	\$ 508	\$ 629	\$ 552
Niagara/Hamilton Median	\$ 490	\$ 355	\$ 342	\$ 530	\$ 583

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

Municipality	2010	2011	2012	2013	2014
Toronto	\$ (1,612)	\$ (1,687)	\$ (1,570)	\$ (1,668)	\$ (1,962)
King	\$ (1,278)	\$ (1,349)	\$ (603)	\$ (766)	\$ (718)
Oshawa	\$ (615)	\$ (643)	\$ (522)	\$ (393)	\$ (340)
Whitchurch-Stouffville	\$ (758)	\$ (599)	\$ (434)	\$ (329)	\$ (150)
Georgina	\$ (67)	\$ 10	\$ 59	\$ 132	\$ 192
Caledon	\$ 220	\$ 352	\$ 422	\$ 517	\$ 359
East Gwillimbury	\$ 419	\$ 383	\$ 419	\$ 333	\$ 421
Mississauga	\$ 815	\$ 781	\$ 710	\$ 604	\$ 495
Clarington	\$ 398	\$ 480	\$ 666	\$ 648	\$ 600
Scugog			\$ 420	\$ 534	\$ 625
Brampton	\$ 966	\$ 822	\$ 862	\$ 866	\$ 672
Newmarket	\$ 392	\$ 520	\$ 611	\$ 719	\$ 716
Brock			\$ 561	\$ 601	\$ 766
Halton Hills	\$ 823	\$ 891	\$ 744	\$ 682	\$ 771
Milton	\$ 837	\$ 879	\$ 841	\$ 774	\$ 774
Burlington	\$ 885	\$ 943	\$ 955	\$ 889	\$ 880
Whitby	\$ 841	\$ 930	\$ 949	\$ 994	\$ 994
Vaughan	\$ 785	\$ 831	\$ 1,025	\$ 957	\$ 1,029
Aurora	\$ 919	\$ 958	\$ 992	\$ 1,045	\$ 1,119
Pickering	\$ 888	\$ 1,011	\$ 967	\$ 940	\$ 1,134
Markham	\$ 1,201	\$ 1,260	\$ 1,295	\$ 1,327	\$ 1,285
Oakville	\$ 1,356	\$ 1,557	\$ 1,492	\$ 1,620	\$ 1,884
GTA Average	\$ 371	\$ 416	\$ 494	\$ 501	\$ 525
GTA Median	\$ 800	\$ 801	\$ 688	\$ 665	\$ 694

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

Municipality	2010	2011	2012	2013	2014
Greenstone			\$ (3,658)	\$ (3,734)	\$ (3,669)
Thunder Bay	\$ (964)	\$ (898)	\$ (764)	\$ (954)	\$ (1,349)
Timmins	\$ (521)	\$ (644)	\$ (488)	\$ (482)	\$ (677)
North Bay	\$ 157	\$ 220	\$ 227	\$ 39	\$ 176
Elliot Lake				\$ 228	\$ 335
Sault Ste. Marie	\$ 536	\$ 587	\$ 584	\$ 675	\$ 693
Greater Sudbury	\$ 776	\$ 912	\$ 1,143	\$ 1,126	\$ 906
Smooth Rock Falls					\$ 1,018
Parry Sound					\$ 1,347
Kenora	\$ 1,324	\$ 1,429	\$ 1,645	\$ 1,740	\$ 1,861
North Average	\$ 218	\$ 268	\$ (187)	\$ (170)	\$ 64
North Median	\$ 347	\$ 404	\$ 227	\$ 133	\$ 514

Municipality	2010	2011	2012	2013	2014
Barrie	\$ (1,244)	\$ (1,568)	\$ (1,579)	\$ (1,538)	\$ (1,396)
Gravenhurst	\$ (937)	\$ (1,238)	\$ (1,228)	\$ (1,197)	\$ (1,134)
Penetanguishene	\$ 59	\$ 71	\$ (12)	\$ (110)	\$ (473)
Orangeville	\$ (572)	\$ (522)		\$ (363)	\$ (202)
Collingwood				\$ (369)	\$ (146)
Huntsville	\$ (178)	\$ (169)	\$ (117)	\$ (6)	\$ 133
Innisfil	\$ 36	\$ 103	\$ 224	\$ 413	\$ 378
Springwater		\$ 411	\$ 430	\$ 434	\$ 458
Orillia			\$ 621	\$ 817	\$ 776
Bracebridge	\$ 821	\$ 959	\$ 1,069	\$ 1,376	\$ 1,555
Wasaga Beach					\$ 2,128
Simcoe/Musk./Duff. Average	\$ (288)	\$ (244)	\$ (74)	\$ (54)	\$ 189
Simcoe/Musk./Duff. Median	\$ (178)	\$ (49)	\$ 106	\$ (58)	\$ 133

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

Municipality	2010	2011	2012	2013	2014
Amherstburg					\$ (2,676)
Stratford	\$ (1,959)	\$ (2,004)	\$ (1,943)	\$ (1,621)	\$ (1,581)
Middlesex Centre	\$ (775)	\$ (1,253)	\$ (1,068)	\$ (847)	\$ (766)
Owen Sound		\$ (900)	\$ (1,032)	\$ (774)	\$ (700)
Lambton Shores		\$ (1,405)	\$ (1,110)	\$ (889)	\$ (606)
Meaford	\$ (1,242)	\$ (1,052)	\$ (809)	\$ (521)	\$ (372)
Brant County			\$ (430)	\$ (485)	\$ (309)
Central Huron			\$ (309)	\$ (387)	\$ (99)
St. Marys					\$ (91)
Guelph/Eramosa					\$ (50)
Kingsville	\$ (172)	\$ (158)	\$ (7)	\$ (33)	\$ (16)
Tillsonburg	\$ (659)		\$ (218)	\$ (21)	\$ 10
Strathroy-Caradoc				\$ (130)	\$ 28
Leamington					\$ 63
Erin					\$ 79
Sarnia	\$ (126)	\$ (3)	\$ 167	\$ 152	\$ 94
Minto					\$ 196
Chatham-Kent					\$ 241
Ingersoll		\$ 263	\$ (12)	\$ 43	\$ 242
London	\$ (87)	\$ (24)	\$ 98	\$ 294	\$ 334
Saugeen Shores			\$ 298	\$ 358	\$ 360
Mapleton					\$ 383
Puslinch					\$ 395
Grey Highlands				\$ 275	\$ 401
Guelph	\$ 214	\$ 314	\$ 371	\$ 247	\$ 405
Centre Wellington					\$ 580
Windsor	\$ 290	\$ 380	\$ 489	\$ 510	\$ 618
St. Thomas	\$ 738	\$ 693	\$ 718	\$ 814	\$ 653
Cambridge	\$ 537	\$ 630	\$ 653	\$ 707	\$ 717
Kitchener	\$ 661	\$ 731	\$ 705	\$ 764	\$ 802
Wellesley	\$ 842	\$ 886	\$ 882	\$ 915	\$ 854
Hanover		\$ 765	\$ 541	\$ 797	\$ 871
Woolwich	\$ 802	\$ 857	\$ 932	\$ 912	\$ 915
Wellington North					\$ 950
North Dumfries	\$ 1,131	\$ 895	\$ 980		\$ 1,010
Wilmot	\$ 822	\$ 900	\$ 999	\$ 1,051	\$ 1,091
Waterloo	\$ 633	\$ 898	\$ 981	\$ 1,190	\$ 1,253
Kincardine					\$ 2,280
The Blue Mountains	\$ 1,591	\$ 1,835	\$ 2,234	\$ 2,706	\$ 3,318
Southwest Average	\$ 180	\$ 155	\$ 164	\$ 232	\$ 304
Southwest Median	\$ 414	\$ 380	\$ 298	\$ 261	\$ 334

Net Financial Liabilities Ratio—Trend

Municipality	2010	2011	2012	2013	2014
West Lincoln	(1.44)	(1.58)	(1.78)	(1.85)	(1.69)
Bracebridge	(0.96)	(1.04)	(1.07)	(1.49)	(1.62)
Wellesley	(1.75)	(1.68)	(1.94)	(1.92)	(1.61)
North Dumfries	(2.38)	(1.26)	1.57		(1.59)
Oakville	(0.95)	(1.32)	(1.31)	(1.37)	(1.56)
Wilmot	(1.18)	(1.29)	(1.42)	(1.44)	(1.52)
Grimsby					(1.49)
Woolwich	(1.06)	(1.17)	(1.45)	(1.46)	(1.42)
Pickering	(1.25)	(1.24)	(1.28)	(1.21)	(1.41)
Lincoln	(1.82)	(1.80)	(1.82)	(1.49)	(1.36)
Markham	(1.42)	(1.35)	(1.01)	(1.42)	(1.35)
Wasaga Beach					(1.33)
Whitby	(1.04)	(1.23)	(1.24)	(1.18)	(1.19)
Niagara-on-the-Lake	(0.88)	(0.99)	(0.97)	(1.04)	(1.09)
Kincardine					(1.09)
Vaughan	(0.75)	(0.78)	(0.96)	(0.90)	(0.99)
Aurora	(0.97)	(0.84)	(0.86)	(0.94)	(0.94)
Milton	(1.01)	(1.07)	(0.95)	(0.94)	(0.91)
Waterloo	(0.53)	(0.62)	(0.75)	(0.87)	(0.89)
Brock			(0.73)	(0.73)	(0.88)
Scugog			(0.64)	(0.79)	(0.87)
Halton Hills	(1.22)	(1.08)	(0.92)	(0.83)	(0.87)
The Blue Mountains	(0.61)	(0.59)	(0.71)	(0.79)	(0.85)
Wellington North					(0.83)
Burlington	(0.93)	(0.87)	(0.93)	(0.83)	(0.82)
Clarington	(0.58)	(0.64)	(0.89)	(0.89)	(0.80)
Brampton	(1.24)	(1.03)	(1.06)	(1.22)	(0.77)
Kenora	(0.61)	(0.62)	(0.72)	(0.75)	(0.76)
Thorold	(0.90)	(0.86)	(0.73)	(0.63)	(0.76)
Cambridge	(0.51)	(0.54)	(0.58)	(0.62)	(0.63)
Newmarket	(0.43)	(0.49)	(0.55)	(0.63)	(0.63)
Puslinch					(0.61)
Mapleton					(0.60)
Centre Wellington					(0.57)
Mississauga	(1.11)	(0.91)	(0.83)	(0.71)	(0.56)
Wainfleet	(0.21)	(0.21)	(0.22)	(0.35)	(0.55)
Kitchener	(0.45)	(0.47)	(0.49)	(0.52)	(0.54)

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Hanover		(0.50)	(0.36)	(0.54)	(0.54)
Springwater		(0.42)	(0.48)	(0.50)	(0.52)
Peterborough	(0.53)	(0.52)	(0.54)	(0.53)	(0.50)
Fort Erie	(0.21)	(0.26)	(0.23)	(0.39)	(0.48)
Parry Sound					(0.45)
Smooth Rock Falls					(0.41)
Greater Sudbury	(0.37)	(0.42)	(0.51)	(0.49)	(0.39)
East Gwillimbury	(0.53)	(0.42)	(0.44)	(0.31)	(0.37)
St. Thomas	(0.43)	(0.41)	(0.41)	(0.45)	(0.35)
Grey Highlands				(0.24)	(0.35)
Orillia			(0.30)	(0.38)	(0.35)
Caledon	(0.27)	(0.37)	(0.44)	(0.49)	(0.33)
Sault Ste. Marie	(0.26)	(0.28)	(0.27)	(0.30)	(0.30)
Windsor	(0.13)	(0.16)	(0.21)	(0.23)	(0.27)
Innisfil	(0.03)	(0.08)	(0.16)	(0.26)	(0.24)
Saugeen Shores			(0.19)	(0.22)	(0.22)
Elliot Lake				(0.14)	(0.22)
Ingersoll		(0.29)	0.01	(0.04)	(0.20)
Georgina	0.08	(0.01)	(0.06)	(0.14)	(0.18)
Guelph	(0.10)	(0.14)	(0.16)	(0.10)	(0.16)
London	0.04	0.01	(0.05)	(0.14)	(0.16)
Minto					(0.16)
Huntsville	0.24	0.22	0.15	0.01	(0.15)
Hamilton	(0.13)	(0.17)	(0.16)	(0.14)	(0.12)
Chatham-Kent					(0.11)
Erin					(0.10)
Belleville	-	(0.25)	(0.21)	(0.18)	(0.08)
North Bay	(0.08)	(0.10)	(0.11)	(0.02)	(0.08)
Cornwall	-	-	(0.31)	(0.14)	(0.07)
Sarnia	0.09		(0.11)	(0.11)	(0.06)
Leamington					(0.04)
Strathroy-Caradoc				0.12	(0.02)
Welland	(0.27)	(0.24)	-	(0.02)	(0.02)
Tillsonburg			0.19	0.02	(0.01)
Kingsville	0.17	0.16	0.01	0.03	0.02
St. Catharines	(0.47)	(0.24)	(0.35)	(0.17)	0.03
St. Marys					0.03

Net Financial Liabilities Ratio—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Collingwood				0.16	0.06
Guelph/Eramosa					0.07
Central Huron			0.26	0.31	0.07
Brant County			0.28	0.30	0.12
Orangeville	0.43	0.35	-	0.24	0.13
Whitchurch-Stouffville	0.62	0.48	0.47	0.36	0.15
Meaford	0.99	0.76	0.53	0.33	0.23
Timmins	0.26	0.30	0.22	0.21	0.29
Penetanguishene	(0.05)	(0.05)	0.01	0.07	0.30
Lambton Shores		0.88	0.66	0.52	0.31
Thunder Bay	0.29	0.23	0.20	0.24	0.33
Oshawa	0.70	0.66	0.56	0.42	0.35
King	1.09	0.94	0.30	0.42	0.37
Owen Sound		0.51	0.58	0.41	0.37
Quinte West		0.07	0.18	0.29	0.41
Port Colborne	(0.07)	0.12	(0.41)		0.46
Pelham		0.19	0.10	0.15	0.47
Kingston	0.30	0.34	0.31	0.39	0.48
Brockville	0.61	0.74	0.68	0.58	0.58
Ottawa	0.48	0.48	0.50	0.56	0.62
Stratford	0.81	0.81	0.79	0.64	0.63
Middlesex Centre	0.86	1.35	0.98	0.73	0.63
Toronto	0.55	0.54	0.51	0.56	0.65
Barrie	0.72	0.83	0.82	0.78	0.70
Prince Edward County	1.01	0.97	0.87	0.74	0.72
Greenstone			0.94	0.96	0.90
Gravenhurst	1.05	1.18	1.21	1.09	0.99
Amherstburg					1.82
Average	(0.31)	(0.27)	(0.26)	(0.30)	(0.32)
Median	(0.27)	(0.27)	(0.23)	(0.23)	(0.25)
Region Halton	(1.11)	(1.17)	(1.12)	(1.25)	(1.37)
Region Durham	(0.68)	(0.76)	(0.86)	(0.85)	(0.88)
Wellington County					(0.27)
Region Niagara	0.04	(0.03)	0.03	0.00	0.05
Region Peel	(0.19)	(0.06)	0.01	0.04	0.07
District of Muskoka	0.53	0.51	0.30	0.17	0.10
Region Waterloo	0.28	0.29	0.43	0.62	0.80
Region York	0.77	0.86	0.83	1.02	1.11
Average	(0.05)	(0.05)	(0.05)	(0.04)	(0.05)
Median	0.04	(0.03)	0.03	0.04	0.06

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.

Financial Operating Surplus Indicator One: Operating Surplus

Tax 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. This is based on Schedule 10 of the Financial Information Return with the above noted adjustments. The Tax Operating Surplus excludes water and wastewater. This was calculated using Schedule 75 of the FIR and in some cases, Schedule 40 minus Schedule 12.

Formula

Tax Operating Surplus

- Schedule 10 line 2099 less:
- Development charge collections
- Donated assets
- Provincial and federal capital grants
- Revenues from other municipalities for tangible capital assets
- Deferred revenue

Note: Excludes Water and wastewater surpluses

Financial Operating Surplus Indicator Two: Operating Surplus Ratio

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues Schedule 81 less water and wastewater revenues.

Formula

$$\frac{\text{Tax Operating Surplus}}{\text{Own Source Revenues}}$$

Target

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 Ministry of Municipal Affairs and Housing’s suggested target is to have an operating surplus ratio in the range of 0%-15%, with an advanced target of 15% or greater.

Interpretation

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. Long-term financial sustainability is dependent upon ensuring that, on average, over time, expenses are less than revenues.

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. 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 ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. The Tax Operating Surplus Ratio provides perspective on how much of the municipality’s own source revenues were left after normal operations that could be used to fund reserves, repay debt and invest in capital projects.

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.

2014 Operating Surplus and Operating Surplus Ratio

Municipality	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus
Wellesley	\$ (3,712,634)	\$ 6,118,749	-61%
Wilmot	\$ (3,867,332)	\$ 10,935,891	-35%
West Lincoln	\$ (1,989,513)	\$ 7,050,863	-28%
Thorold	\$ (4,062,831)	\$ 15,393,833	-26%
Kingsville	\$ (3,833,549)	\$ 15,946,732	-24%
Sarnia	\$ (18,504,199)	\$ 78,324,611	-24%
Grimsby	\$ (2,769,596)	\$ 12,421,765	-22%
Quinte West	\$ (11,119,054)	\$ 51,826,935	-21%
Mapleton	\$ (1,226,479)	\$ 5,730,587	-21%
Grey Highlands	\$ (2,038,125)	\$ 9,525,252	-21%
Markham	\$ (43,548,118)	\$ 218,907,238	-20%
Kincardine	\$ (3,393,924)	\$ 17,791,790	-19%
Port Colborne	\$ (2,246,714)	\$ 11,778,801	-19%
Middlesex Centre	\$ (3,048,298)	\$ 16,179,983	-19%
Brampton	\$ (97,923,953)	\$ 520,434,655	-19%
Clarington	\$ (12,730,202)	\$ 68,000,181	-19%
North Dumfries	\$ (1,140,539)	\$ 6,166,378	-18%
Lincoln	\$ (2,228,144)	\$ 12,351,797	-18%
Vaughan	\$ (42,432,056)	\$ 236,902,203	-18%
Mississauga	\$ (119,937,562)	\$ 672,042,257	-18%
Huntsville	\$ (3,106,954)	\$ 17,479,554	-18%
Puslinch	\$ (819,292)	\$ 4,797,376	-17%
Windsor	\$ (61,619,041)	\$ 369,327,413	-17%
Woolwich	\$ (1,464,968)	\$ 8,830,616	-17%
The Blue Mountains	\$ (2,852,608)	\$ 18,066,931	-16%
St. Thomas	\$ (8,597,075)	\$ 55,457,422	-16%
Springwater	\$ (2,110,504)	\$ 13,847,398	-15%
Milton	\$ (11,606,239)	\$ 86,063,508	-13%
Scugog	\$ (2,117,865)	\$ 15,871,610	-13%
Newmarket	\$ (9,178,033)	\$ 68,990,966	-13%
Whitchurch-Stouffville	\$ (4,833,311)	\$ 37,687,803	-13%
Bracebridge	\$ (1,849,358)	\$ 15,018,215	-12%
Elliot Lake	\$ (1,686,660)	\$ 14,408,488	-12%
Gravenhurst	\$ (1,634,967)	\$ 14,099,899	-12%
Pelham	\$ (1,342,677)	\$ 12,259,124	-11%

2014 Operating Surplus and Operating Surplus Ratio (cont'd)

Municipality	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus
Guelph/Eramosa	\$ (799,043)	\$ 7,429,643	-11%
Amherstburg	\$ (2,301,001)	\$ 21,655,361	-11%
Whitby	\$ (11,480,034)	\$ 110,268,028	-10%
King	\$ (3,580,490)	\$ 35,543,404	-10%
Centre Wellington	\$ (1,908,853)	\$ 20,317,877	-9%
Parry Sound	\$ (1,374,575)	\$ 14,647,745	-9%
Erin	\$ (832,470)	\$ 8,986,256	-9%
Halton Hills	\$ (4,778,468)	\$ 55,978,907	-9%
Ottawa	\$ (170,839,774)	\$ 2,233,058,961	-8%
St. Catharines	\$ (10,494,011)	\$ 124,018,750	-8%
East Gwillimbury	\$ (1,722,835)	\$ 21,141,073	-8%
Hanover	\$ (792,916)	\$ 9,793,908	-8%
Orillia	\$ (4,454,329)	\$ 58,631,335	-8%
Brant County	\$ (6,146,279)	\$ 85,820,576	-7%
Hamilton	\$ (73,114,668)	\$ 1,039,154,277	-7%
North Bay	\$ (6,987,090)	\$ 102,904,851	-7%
Belleville	\$ (6,092,245)	\$ 96,134,054	-6%
Welland	\$ (2,834,888)	\$ 46,566,004	-6%
Thunder Bay	\$ (23,425,953)	\$ 405,587,507	-6%
Prince Edward County	\$ (2,189,873)	\$ 38,306,795	-6%
Cornwall	\$ (4,953,641)	\$ 89,206,386	-6%
Brock	\$ (532,493)	\$ 9,758,942	-5%
Oshawa	\$ (7,433,398)	\$ 155,735,578	-5%
Caledon	\$ (3,141,205)	\$ 68,439,309	-5%
Toronto	\$ (337,332,867)	\$ 7,373,875,755	-5%
Stratford	\$ (3,083,369)	\$ 70,613,286	-4%
Orangeville	\$ (1,483,527)	\$ 36,472,145	-4%
Pickering	\$ (3,047,942)	\$ 76,833,990	-4%
Burlington	\$ (7,654,769)	\$ 201,973,755	-4%
Georgina	\$ (1,412,161)	\$ 38,300,301	-4%
Fort Erie	\$ (895,056)	\$ 25,579,452	-3%
London	\$ (20,040,940)	\$ 682,652,100	-3%
Guelph	\$ (7,673,432)	\$ 271,350,485	-3%
Tillsonburg	\$ (470,157)	\$ 18,514,458	-3%
Wellington North	\$ (216,746)	\$ 8,814,834	-2%

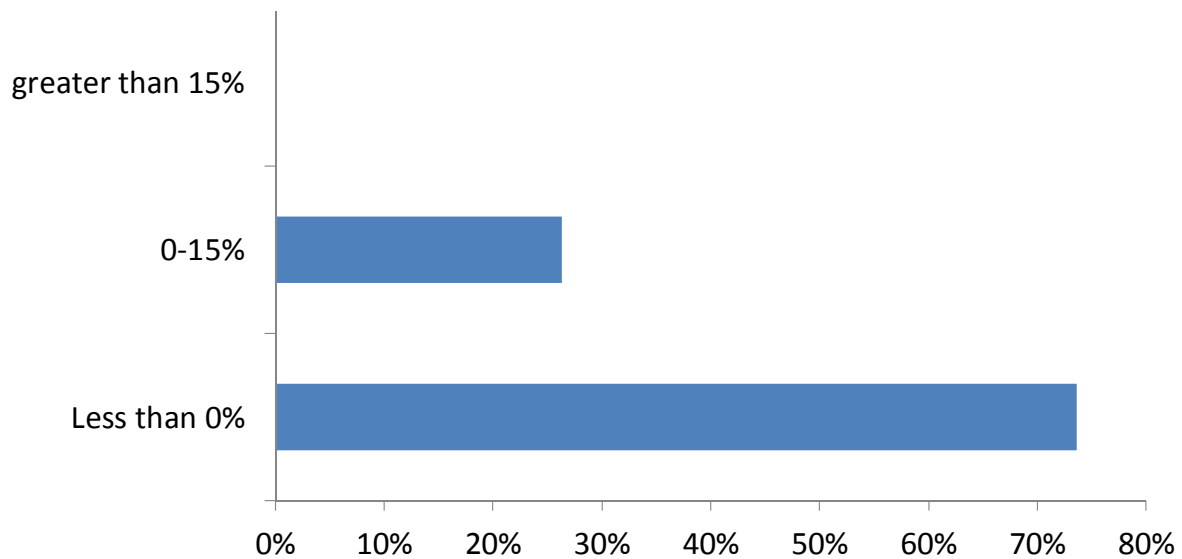
2014 Operating Surplus and Operating Surplus Ratio (cont'd)

Municipality	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus
Peterborough	\$ (3,614,978)	\$ 157,525,561	-2%
Sault Ste. Marie	\$ (2,862,730)	\$ 144,637,665	-2%
Timmins	\$ (1,598,661)	\$ 86,160,574	-2%
Greater Sudbury	\$ (5,788,519)	\$ 325,476,841	-2%
Aurora	\$ (589,159)	\$ 54,791,682	-1%
Owen Sound	\$ (164,859)	\$ 31,786,414	-1%
Kitchener	\$ (1,357,090)	\$ 270,947,382	-1%
Innisfil	\$ (123,615)	\$ 45,618,954	0%
Collingwood	\$ (69,582)	\$ 35,906,464	0%
Niagara-on-the-Lake	\$ (8,071)	\$ 15,902,227	0%
Strathroy-Caradoc	\$ 37,904	\$ 19,241,317	0%
Ingersoll	\$ 33,587	\$ 15,487,577	0%
Kenora	\$ 77,367	\$ 31,930,464	0%
Penetanguishene	\$ 51,133	\$ 10,340,082	0%
Brockville	\$ 256,469	\$ 39,049,974	1%
Oakville	\$ 1,614,011	\$ 239,371,881	1%
Waterloo	\$ 839,169	\$ 106,208,078	1%
Minto	\$ 91,887	\$ 7,115,301	1%
Saugeen Shores	\$ 413,747	\$ 17,085,764	2%
Central Huron	\$ 208,641	\$ 8,192,020	3%
Lambton Shores	\$ 479,927	\$ 15,269,205	3%
Cambridge	\$ 3,095,399	\$ 98,201,328	3%
Kingston	\$ 10,034,482	\$ 315,000,287	3%
Barrie	\$ 11,767,808	\$ 234,425,115	5%
Greenstone	\$ 1,120,604	\$ 16,367,650	7%
St. Marys	\$ 1,138,619	\$ 16,286,001	7%
Leamington	\$ 3,049,636	\$ 31,332,742	10%
Meaford	\$ 1,542,042	\$ 14,564,951	11%
Smooth Rock Falls	\$ 307,562	\$ 2,714,398	11%
Chatham-Kent	\$ 25,482,702	\$ 182,655,095	14%
Wainfleet	\$ 837,480	\$ 5,890,120	14%
Wasaga Beach	\$ 3,796,216	\$ 25,511,002	15%
Average			-8%
Median			-7%

2014 Operating Surplus and Operating Surplus Ratio (cont'd)

Municipality	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus
Region Waterloo	\$ (37,772,562)	\$ 554,308,981	-7%
Region Peel	\$ (62,622,971)	\$ 1,046,251,780	-6%
Region Niagara	\$ (23,460,128)	\$ 459,696,458	-5%
Region York	\$ (20,599,486)	\$ 1,187,868,009	-2%
Wellington County	\$ 3,042,787	\$ 100,605,456	3%
Region Durham	\$ 42,070,585	\$ 673,335,323	6%
Region Halton	\$ 59,793,467	\$ 532,406,654	11%
District of Muskoka	\$ 12,547,434	\$ 90,730,827	14%
Average			2%
Median			1%

2014 Operating Surplus and Operating Surplus Ratio—Total Survey



Total Asset Consumption Ratio

This indicator provides an estimate of the useful life left in the municipality’s capital assets. Municipalities are facing significant infrastructure challenges. Therefore, it is important to keep informed of the age and condition of its capital assets to ensure they are making timely and appropriate investments. This is calculated using Schedule 51 of the Financial Information Return.

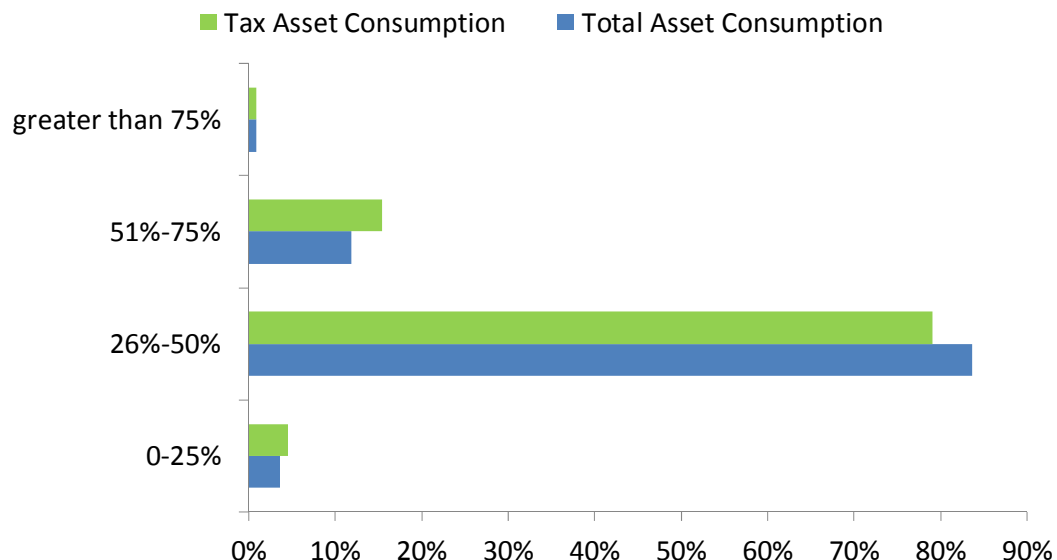
Formula

$$\frac{\text{Total Accumulated Amortization}}{\text{Total Gross Costs of Capital Assets}}$$

Interpretations

This ratio shows the value of the tangible capital assets that have been consumed. 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 Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Summary—2014 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

Municipalities	2010	2011	2012	2013	2014
Vaughan	9.6%	10.0%	10.4%	10.9%	11.2%
Mississauga	14.9%	15.5%	16.5%	17.4%	18.2%
Markham	17.0%	17.5%	17.5%	18.3%	18.8%
North Dumfries	36.9%	16.8%	18.0%	19.7%	22.0%
Grimsby	23.4%	23.7%	24.5%	24.4%	25.2%
Whitchurch-Stouffville	22.9%	22.6%	22.4%	24.4%	25.4%
Barrie	24.6%	21.7%	23.0%	24.6%	26.1%
Woolwich	21.5%	23.4%	24.7%	25.6%	26.5%
Ottawa	25.7%	26.1%	26.7%	26.9%	26.8%
Georgina	21.0%	21.8%	23.6%	25.4%	27.1%
Hanover	23.1%	23.3%	24.7%	25.4%	27.2%
Niagara-on-the-Lake	24.1%	24.9%	25.5%	26.8%	27.3%
Wasaga Beach	23.2%	25.0%	25.1%	26.6%	27.4%
Brampton	24.9%	25.2%	26.1%	27.4%	27.8%
Aurora	24.6%	24.9%	25.8%	26.4%	28.0%
Lambton Shores	23.1%	23.3%	24.8%	27.2%	28.3%
Milton	31.6%	29.3%	29.0%	28.6%	28.5%
Innisfil	26.4%	27.9%	28.9%	29.3%	29.8%
St. Marys	24.3%	25.8%	27.7%	28.9%	30.0%
Middlesex Centre	29.0%	26.2%	26.8%	28.4%	30.3%
Springwater	24.9%	26.7%	28.0%	29.5%	31.0%
Oakville	29.6%	29.7%	30.0%	31.0%	31.9%
Leamington	34.1%	33.4%	30.4%	31.7%	33.2%
Burlington	32.5%	31.6%	32.3%	32.6%	33.5%
Kitchener	34.7%	33.2%	33.7%	33.8%	33.9%
Penetanguishene	29.3%	30.5%	31.8%	33.3%	34.4%
Guelph/Eramosa	30.5%	31.5%	33.4%	33.8%	34.4%
London	32.8%	32.4%	33.0%	33.9%	34.6%
Whitby	29.6%	31.8%	32.8%	34.1%	35.4%
Kingston	34.9%	35.0%	35.7%	35.8%	35.9%
Gravenhurst	35.6%	37.8%	31.2%	34.1%	35.9%
Welland	34.3%	34.4%	33.8%	34.6%	35.9%
Waterloo	31.4%	32.6%	33.7%	35.1%	35.9%
Parry Sound	29.9%	30.3%	32.3%	34.4%	36.2%
Ingersoll	35.6%	35.2%	36.5%	36.2%	36.2%
Newmarket	32.2%	33.6%	34.7%	35.7%	36.2%
Thorold	35.2%	35.3%	35.9%	36.7%	36.5%

Total Asset Consumption Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
The Blue Mountains	31.4%	31.9%	33.5%	35.1%	36.5%
Orillia	34.4%	34.2%	34.3%	35.7%	36.7%
Collingwood	34.2%	33.4%	34.5%	35.3%	36.8%
Stratford	32.9%	33.6%	34.6%	35.7%	36.8%
West Lincoln	31.1%	32.8%	34.3%	36.0%	36.9%
Hamilton	36.0%	35.9%	35.6%	36.2%	37.1%
Centre Wellington	36.3%	36.5%	37.9%	39.0%	37.2%
Amherstburg	35.5%	35.9%	38.2%	40.3%	37.3%
Port Colborne	40.7%	41.0%	42.5%	35.4%	37.3%
Saugeen Shores	33.6%	32.0%	33.8%	35.4%	37.4%
Clarington	34.1%	34.9%	36.1%	37.4%	37.9%
Brockville	49.6%	49.5%	35.9%	37.0%	38.2%
Owen Sound	39.7%	36.0%	36.2%	37.6%	38.2%
Sault Ste. Marie	36.3%	36.4%	36.9%	38.0%	38.3%
Fort Erie	35.1%	36.0%	35.5%	36.6%	38.3%
Central Huron	37.4%	35.1%	36.3%	37.7%	38.5%
Oshawa	35.7%	35.7%	37.0%	38.3%	38.6%
Peterborough	40.3%	39.4%	38.0%	38.6%	38.7%
Orangeville	36.3%	37.6%	38.4%	39.7%	38.8%
St. Catharines	40.4%	40.8%	39.9%	40.3%	39.0%
East Gwillimbury	34.6%	35.7%	37.9%	38.4%	39.2%
Windsor	37.4%	38.2%	37.6%	38.9%	39.2%
Sarnia	34.8%	35.3%	36.4%	37.6%	39.2%
Brant County	42.2%	39.4%	39.0%	39.4%	39.7%
Cambridge	39.1%	38.2%	39.3%	40.4%	40.1%
Lincoln	41.9%	42.2%	42.5%	43.1%	40.1%
Strathroy-Caradoc	38.7%	36.5%	38.0%	40.3%	40.3%
Pelham	37.8%	37.4%	38.9%	39.8%	40.8%
Wilmot	40.4%	42.3%	41.4%	39.0%	41.0%
Tillsonburg	35.0%	36.8%	38.5%	39.3%	41.3%
North Bay	39.8%	39.0%	40.3%	41.3%	41.3%
Belleville	40.2%	40.8%	40.2%	40.7%	41.7%
Guelph	42.9%	40.8%	40.3%	40.9%	42.1%
King	43.5%	42.0%	43.6%	44.7%	42.2%
Prince Edward County	36.0%	37.0%	38.9%	40.8%	42.4%
Toronto	40.9%	41.4%	42.0%	42.5%	42.5%
Erin	36.6%	38.7%	39.5%	41.2%	42.9%

Total Asset Consumption Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Halton Hills	43.0%	42.5%	44.1%	43.0%	43.4%
Scugog	36.7%	36.7%	39.0%	41.6%	43.6%
Kincardine	46.0%	46.9%	47.1%	42.6%	43.9%
Huntsville	30.2%	34.1%	38.0%	41.2%	44.0%
Kenora	34.3%	33.8%	35.9%	36.8%	44.1%
Minto	40.9%	42.3%	43.4%	44.1%	44.7%
Chatham-Kent	42.3%	41.9%	42.6%	43.9%	45.0%
Bracebridge	36.9%	39.3%	41.7%	43.6%	45.1%
Cornwall	46.9%	44.3%	44.7%	45.2%	45.4%
St. Thomas	43.8%	44.0%	44.2%	45.3%	45.9%
Brock	40.2%	41.5%	42.6%	44.5%	46.5%
Wainfleet	46.2%	45.8%	45.4%	45.9%	47.7%
Timmins	45.4%	46.1%	47.1%	47.5%	48.6%
Greater Sudbury	46.2%	46.5%	48.0%	49.1%	49.3%
Greenstone	50.1%	46.8%	47.7%	49.0%	50.3%
Kingsville	43.9%	45.1%	46.8%	48.8%	50.4%
Grey Highlands	44.2%	44.9%	47.0%	48.2%	50.5%
Wellington North	45.0%	46.4%	48.0%	49.5%	51.0%
Meaford	43.9%	46.4%	48.0%	49.5%	51.0%
Pickering	49.2%	49.5%	50.2%	50.7%	52.0%
Thunder Bay	53.3%	52.2%	53.3%	54.4%	55.1%
Caledon	48.6%	49.5%	51.3%	52.6%	55.8%
Smooth Rock Falls	50.3%	51.7%	53.3%	55.3%	56.8%
Mapleton	57.8%	59.0%	59.8%	61.9%	62.8%
Puslinch					63.2%
Wellesley	53.5%	56.5%	59.4%	62.1%	64.6%
Quinte West	59.7%	62.3%	64.7%	65.8%	66.7%
Elliot Lake	74.8%	77.6%	76.2%	78.4%	78.8%
Niagara Falls	36.9%	34.6%	34.9%	36.8%	N/A
Richmond Hill	37.3%	37.7%	37.4%	39.0%	N/A
Average	36.3%	36.4%	37.1%	38.0%	39.2%
Median	36.0%	35.9%	36.5%	37.6%	38.3%
Region Peel	25.4%	24.6%	25.4%	25.1%	25.5%
Region Halton	23.4%	23.7%	24.9%	25.7%	26.4%
Region Durham	27.8%	29.3%	30.4%	31.6%	32.0%
Region York	29.9%	30.9%	32.0%	32.0%	32.2%
Wellington County					39.1%
Region Waterloo	40.7%	42.0%	42.1%	41.3%	42.1%
Region Niagara	41.7%	40.9%	41.3%	42.4%	42.7%
District of Muskoka	37.8%	37.3%	39.2%	41.3%	43.3%
Average	32.4%	32.7%	33.6%	34.2%	30.9%
Median	29.9%	30.9%	32.0%	32.0%	32.8%

Tax Asset Consumption Ratio

Municipalities	2014
Vaughan	10.0%
Markham	15.9%
Mississauga	18.2%
North Dumfries	22.0%
Grimsby	23.8%
Barrie	26.6%
Ottawa	27.2%
Hanover	27.5%
Whitchurch-Stouffville	27.6%
Brampton	27.8%
Woolwich	27.9%
Milton	28.5%
Aurora	29.2%
Georgina	30.5%
Wasaga Beach	31.0%
Niagara-on-the-Lake	31.5%
Oakville	31.9%
Collingwood	32.0%
Springwater	32.7%
St. Marys	33.2%
Owen Sound	33.3%
Penetanguishene	33.5%
Burlington	33.5%
Innisfil	33.7%
London	34.0%
Leamington	34.1%
Lambton Shores	34.7%
Orillia	35.2%
Whitby	35.4%
Newmarket	35.5%
Guelph/Eramosa	35.5%
Kitchener	35.7%
Gravenhurst	35.9%
Stratford	35.9%
Ingersoll	36.2%
Middlesex Centre	36.4%
Port Colborne	36.7%

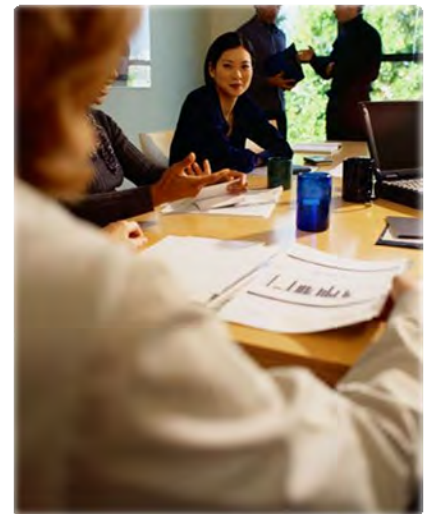
Municipalities	2014
Central Huron	36.8%
East Gwillimbury	36.9%
Waterloo	37.4%
Sault Ste. Marie	37.5%
Welland	37.5%
Kingston	37.6%
Peterborough	37.7%
Clarington	37.9%
Oshawa	38.6%
Sarnia	38.6%
Hamilton	39.5%
Windsor	39.7%
Guelph	40.8%
Pelham	41.1%
Cambridge	41.3%
Parry Sound	41.4%
Tillsonburg	41.5%
St. Thomas	41.7%
St. Catharines	42.1%
Fort Erie	42.7%
Thorold	42.7%
Toronto	42.9%
Centre Wellington	43.1%
Orangeville	43.2%
West Lincoln	43.3%
Halton Hills	43.4%
Wilmot	43.5%
Scugog	43.6%
Brant County	43.8%
Huntsville	44.0%
Cornwall	44.2%
North Bay	44.6%
Lincoln	45.1%
Bracebridge	45.1%
Saugeen Shores	45.5%
Kincardine	45.7%
The Blue Mountains	45.8%

Municipalities	2014
Erin	46.4%
Chatham-Kent	46.4%
Brock	46.5%
King	46.7%
Kenora	47.0%
Wainfleet	47.7%
Belleville	47.7%
Prince Edward County	48.8%
Meaford	49.8%
Brockville	49.8%
Greenstone	50.6%
Grey Highlands	50.8%
Amherstburg	51.3%
Pickering	52.0%
Timmins	52.6%
Minto	53.2%
Greater Sudbury	53.3%
Strathroy-Caradoc	53.9%
Thunder Bay	54.2%
Caledon	55.8%
Kingsville	58.4%
Wellington North	59.2%
Smooth Rock Falls	60.2%
Puslinch	63.2%
Wellesley	64.6%
Mapleton	65.2%
Quinte West	71.7%
Elliot Lake	78.0%
Average	41.1%
Median	41.2%
Region Halton	29.6%
Region Peel	32.1%
Region Durham	37.8%
Region Waterloo	39.0%
Wellington County	39.1%
Region Niagara	39.7%
Region York	40.8%
District of Muskoka	48.4%
Average	36.8%
Median	35.4%

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



Three financial indicators have been included for tax reserves. In each case, the water and wastewater reserves and reserve funds have been excluded as well as obligatory reserve funds.

Reserve Financial Indicator One: Tax Discretionary Reserves as a % of Taxation

This provides the total tax discretionary reserves and reserve funds using Schedule 60 of the Financial Information Returns (columns 2 and 3) in relation to total taxation (Schedule 10 of the Financial Information Return).

Formula

$$\frac{\text{Tax Discretionary Reserves}}{\text{Taxation}}$$

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

This provides the total tax discretionary reserves in relation to the population.

Formula

$$\frac{\text{Tax Discretionary Reserves}}{\text{Population}}$$

Reserve Financial Indicator Three: Tax Discretionary Reserves as a % of Own Source Revenues

This indicator shows the total value of funds held in reserves and reserve funds compared to a single year’s own source revenue and is a strong indicator of financial stability. This provides the total tax discretionary reserves and reserve funds using Schedule 60 of the Financial Information Returns (columns 2 and 3) in relation to own source revenues (Schedule 81 of the Financial Information Return, less water and wastewater own source revenues which are on Schedule 12).

Formula

$$\frac{\text{Tax Discretionary Reserves}}{\text{Own Source Revenues}}$$

Interpretations

Reserves offer liquidity which enhances 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	2010	2011	2012	2013	2014
Orillia			-36%	-21%	-12%
Strathroy-Caradoc				4%	3%
Pelham		26%	21%	15%	9%
Brockville	11%	9%	11%	12%	14%
Newmarket	67%	25%	27%	32%	15%
Amherstburg					15%
Orangeville	14%	14%		20%	20%
St. Thomas	25%	27%	25%	27%	20%
Ottawa	22%	21%	22%	23%	24%
Belleville		22%	22%	23%	24%
Sarnia	29%	27%	29%	25%	26%
Greenstone			27%	27%	28%
Sault Ste. Marie	28%	26%	27%	28%	28%
North Bay	28%	27%	28%	29%	29%
Barrie	71%	53%	35%	31%	30%
Ingersoll		23%	29%	33%	30%
Timmins	27%	28%	32%	31%	33%
Tillsonburg	14%		31%	31%	33%
Penetanguishene	23%	33%	27%	37%	33%
Quinte West	49%	49%	41%	38%	34%
Oshawa	33%	30%	39%	38%	34%
Guelph	52%	49%	42%	41%	36%
Kitchener	21%	26%	29%	34%	36%
Prince Edward County	30%	31%	32%	39%	38%
Port Colborne					41%
Guelph/Eramosa					44%
Meaford	4%	9%	19%	37%	45%
Lambton Shores		26%	33%	32%	45%
Woolwich	67%	69%	64%	57%	47%
Erin					48%
Grey Highlands				63%	48%
Toronto	38%	37%	44%	53%	48%
Stratford	53%	55%	51%	50%	49%
Windsor	43%	49%	47%	52%	53%
St. Catharines	93%	80%	78%	56%	53%

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

Municipality	2010	2011	2012	2013	2014
Greater Sudbury	41%	46%	56%	54%	54%
North Dumfries					54%
Mapleton					55%
Cambridge	56%	59%	54%	54%	56%
Wilmot	81%	34%	49%	51%	56%
Minto					58%
Smooth Rock Falls					58%
Collingwood				65%	59%
Thunder Bay	68%	74%	77%	67%	59%
Georgina	57%	60%	53%	54%	60%
Huntsville	51%	46%	45%	51%	60%
Niagara-on-the-Lake	47%	57%	58%	61%	60%
Fort Erie	41%	46%	46%	56%	61%
Hamilton	64%	70%	68%	62%	61%
King	58%	43%	49%	59%	63%
Peterborough	64%	63%	67%	65%	63%
Halton Hills	50%	68%	78%	62%	64%
Cornwall			73%	64%	66%
Elliot Lake				65%	71%
Brampton	84%	78%	75%	68%	71%
Kingsville	37%	37%	31%	83%	72%
Kingston	69%	73%	74%	76%	73%
Bracebridge	61%	62%	68%	77%	74%
East Gwillimbury	77%	65%	62%	69%	74%
Caledon	71%	76%	82%	79%	74%
London	51%	53%	56%	61%	76%
Innisfil	46%	61%	66%	82%	76%
Middlesex Centre	65%	45%	68%	79%	76%
Welland	76%	79%	74%	81%	76%
Burlington	72%	74%	76%	79%	78%
St. Marys					78%
Lincoln	92%	95%	97%	101%	78%
Mississauga	117%	94%	88%	79%	79%
Vaughan	117%	114%	106%	85%	79%
Pickering	61%	66%	61%	53%	80%

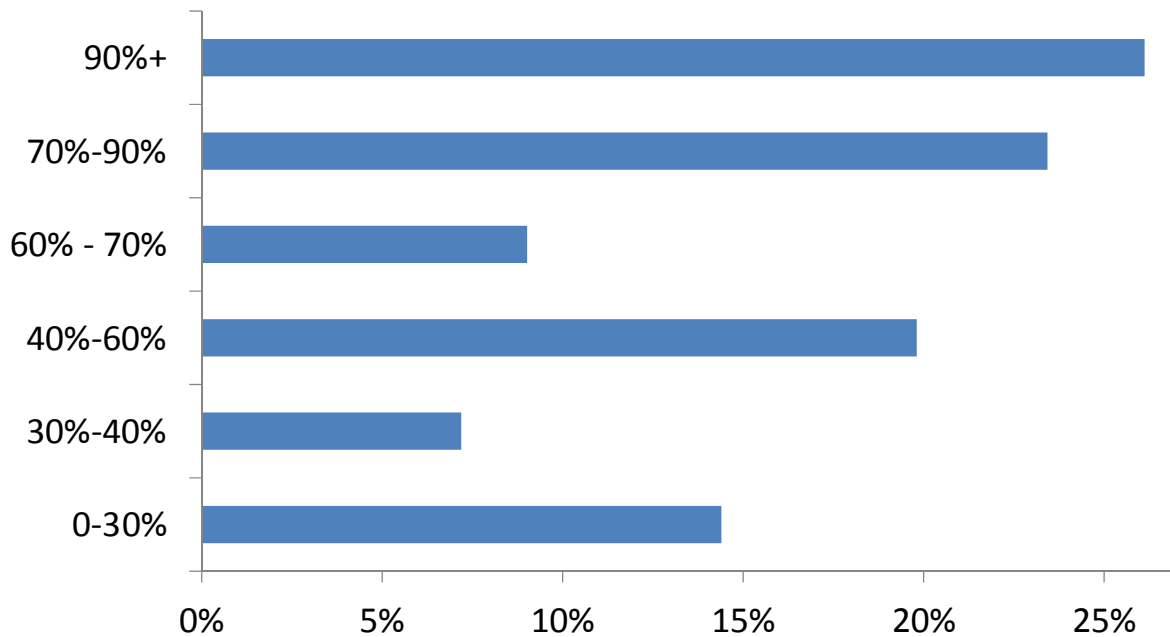
Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
The Blue Mountains	100%	93%	83%	83%	82%
Puslinch					82%
Gravenhurst	85%	93%	95%	91%	83%
Wasaga Beach					85%
Chatham-Kent					86%
Wainfleet	47%	48%	54%	66%	87%
Whitchurch-Stouffville	60%	62%	61%	89%	88%
Waterloo	57%	67%	73%	77%	88%
Grimsby					91%
Centre Wellington					94%
Scugog			89%	95%	98%
Central Huron			82%	84%	99%
Brant County			25%	30%	100%
Wellesley	84%	99%	105%	115%	100%
Owen Sound		113%	103%	102%	103%
Kincardine					104%
Leamington					104%
Whitby	93%	101%	108%	112%	109%
Markham	141%	153%	149%	156%	111%
Kenora	94%	98%	107%	110%	111%
Milton	149%	126%	122%	119%	112%
Hanover		156%	129%	131%	115%
Brock			114%	118%	127%
Oakville	99%	94%	94%	104%	132%
Wellington North					137%
Parry Sound					138%
Clarington	132%	133%	160%	139%	138%
Saugeen Shores			168%	159%	144%
Springwater		129%	124%	154%	156%
Aurora	161%	167%	128%	145%	157%
West Lincoln	93%	117%	134%	155%	157%
Thorold	220%	200%	189%	182%	193%
Niagara Falls	65%	57%	65%	74%	N/A
Average	65%	65%	67%	68%	70%
Median	61%	59%	62%	63%	64%

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

Municipality	2010	2011	2012	2013	2014
Region Niagara	46%	45%	41%	42%	43%
Region Waterloo	44%	48%	42%	40%	48%
District of Muskoka	57%	51%	63%	67%	67%
Wellington County					80%
Region Peel	115%	113%	111%	119%	120%
Region Durham	100%	106%	106%	113%	122%
Region Halton	103%	120%	153%	155%	172%
Region York	124%	129%	136%	178%	191%
Average	84%	87%	93%	102%	105%
Median	100%	106%	106%	113%	100%

Summary—2014 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	2014
Orillia			-29%	-17%	-10%
Strathroy-Caradoc				3%	3%
Pelham		22%	18%	13%	7%
Brockville	9%	7%	9%	10%	11%
Newmarket	47%	18%	19%	23%	11%
Amherstburg					13%
Kitchener			12%	14%	15%
St. Thomas	20%	21%	18%	21%	16%
Orangeville				16%	16%
Ottawa	15%	15%	16%	16%	17%
Sarnia	22%	19%	23%	20%	20%
Belleville		19%	18%	19%	20%
Sault Ste. Marie	20%	18%	20%	20%	21%
Greenstone			19%	19%	21%
North Bay	21%	20%	21%	22%	22%
Tillsonburg			21%	23%	23%
Thunder Bay	30%	29%	31%	27%	24%
Ingersoll		17%	24%	28%	24%
Barrie	55%	42%	28%	25%	24%
Timmins	20%	21%	23%	23%	25%
Toronto	19%	18%	23%	28%	25%
Oshawa	26%	23%	30%	29%	26%
Guelph	38%	37%	32%	31%	27%
Penetanguishene	19%	27%	23%	31%	28%
Quinte West	42%	42%	36%	34%	30%
Prince Edward County	23%	24%	26%	31%	30%
Lambton Shores		19%	24%	24%	31%
Port Colborne					32%
Woolwich	36%	37%	44%	40%	33%
Guelph/Eramosa					33%
North Dumfries					34%
Stratford	33%	36%	34%	35%	34%
Minto					36%
Wilmot	52%	22%	32%	31%	36%
King	36%	28%	23%	34%	36%

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

Municipality	2010	2011	2012	2013	2014
Erin					36%
Niagara-on-the-Lake	27%	33%	35%	38%	37%
Grey Highlands				45%	37%
Windsor	29%	33%	34%	38%	38%
Meaford	3%	7%	16%	31%	38%
Greater Sudbury	29%	33%	39%	39%	39%
St. Catharines	67%	58%	58%	42%	39%
Huntsville	36%	31%	31%	38%	40%
Cambridge	37%	37%	37%	39%	42%
Mapleton					44%
Peterborough	43%	42%	45%	43%	44%
Collingwood				52%	45%
Georgina	48%	50%	45%	44%	45%
Hamilton	46%	50%	50%	46%	46%
Halton Hills	34%	45%	55%	45%	46%
Cornwall	52%		49%	44%	46%
Smooth Rock Falls					48%
Kingston	45%	48%	50%	52%	49%
Mississauga	67%	54%	51%	48%	50%
Brampton	63%	53%	51%	57%	50%
East Gwillimbury	51%	45%	47%	46%	51%
Fort Erie	31%	36%	35%	47%	51%
Brant County			19%	25%	51%
Welland	56%	51%	52%	51%	53%
Burlington	48%	47%	51%	53%	53%
Caledon	44%	52%	56%	54%	53%
Elliot Lake				43%	53%
Innisfil	35%	44%	48%	55%	53%
Centre Wellington					53%
Whitchurch-Stouffville	35%	30%	41%	61%	56%
Waterloo	35%	37%	48%	49%	56%
Vaughan	77%	76%	71%	59%	57%
London	38%	37%	41%	46%	57%
St. Marys					57%
The Blue Mountains	78%	68%	64%	64%	57%

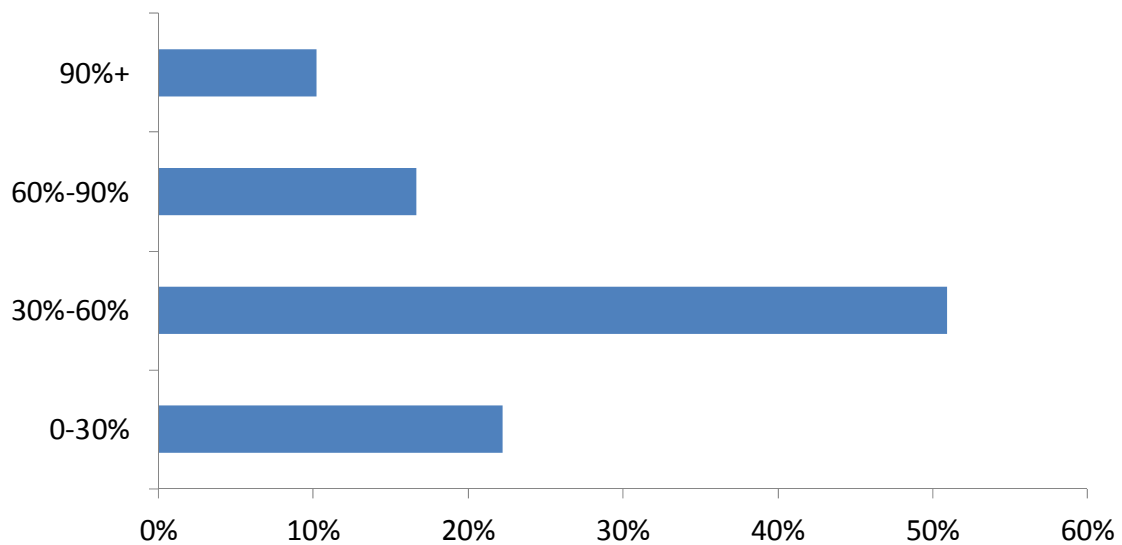
Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Lincoln	73%	75%	78%	74%	58%
Bracebridge	43%	45%	47%	61%	58%
Middlesex Centre	50%	36%	51%	59%	58%
Milton	60%	62%	59%	61%	59%
Puslinch					59%
Pickering	43%	47%	47%	41%	61%
Hanover		89%	74%	76%	62%
Kingsville	28%	28%	24%	68%	63%
Markham	82%	89%	56%	90%	65%
Wasaga Beach					65%
Gravenhurst	69%	69%	76%	73%	65%
Chatham-Kent					66%
Wellesley	56%	64%	78%	82%	66%
Central Huron				61%	68%
Scugog			63%	67%	68%
Wainfleet	37%	40%	45%	52%	69%
Whitby	59%	70%	75%	72%	72%
Kincardine					72%
Grimsby					74%
Kenora	66%	70%	78%	81%	82%
Owen Sound		82%	77%	77%	83%
Parry Sound					83%
Leamington					86%
Oakville	48%	61%	65%	71%	91%
Saugeen Shores			103%	98%	92%
Aurora	111%	101%	80%	99%	100%
Brock			94%	95%	101%
Clarington	93%	90%	110%	102%	103%
Wellington North					104%
West Lincoln	67%	82%	93%	113%	120%
Springwater		97%	103%	123%	124%
Thorold	172%	159%	152%	149%	160%
Niagara Falls	46%	38%	39%	46%	N/A
Average	46%	45%	46%	48%	49%
Median	43%	39%	44%	44%	47%

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

Municipality	2010	2011	2012	2013	2014
Region Niagara	33%	31%	29%	30%	30%
Region Waterloo	35%	37%	33%	32%	39%
District of Muskoka	48%	43%	53%	57%	57%
Wellington County					65%
Region Peel	85%	93%	92%	97%	98%
Region Durham	87%	89%	92%	99%	105%
Region Halton	81%	93%	114%	118%	132%
Region York	100%	107%	111%	139%	147%
Average	67%	70%	75%	82%	84%
Median	81%	89%	92%	97%	82%

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.

Total and Tax Reserve Per Capita

Municipality	2014 Total Reserves Per Capita	2014 Tax Reserves Per Capita
Orillia	\$ 95	\$ (180)
Strathroy-Caradoc	\$ 566	\$ 24
Pelham	\$ 197	\$ 50
Newmarket	\$ 521	\$ 91
Amherstburg	\$ 286	\$ 135
Woolwich	\$ 337	\$ 167
Kitchener	\$ 216	\$ 172
Guelph/Eramosa	\$ 342	\$ 189
Wilmot	\$ 290	\$ 190
Brockville	\$ 407	\$ 197
Orangeville	\$ 338	\$ 199
Sarnia	\$ 338	\$ 216
North Dumfries	\$ 216	\$ 217
St. Thomas	\$ 588	\$ 223
Erin	\$ 344	\$ 232
Mapleton	\$ 474	\$ 244
Oshawa	\$ 253	\$ 253
Tillsonburg	\$ 272	\$ 272
Ingersoll	\$ 294	\$ 294
Minto	\$ 902	\$ 302
Cambridge	\$ 402	\$ 306
Port Colborne	\$ 501	\$ 307
Penetanguishene	\$ 539	\$ 314
Huntsville	\$ 350	\$ 350
Wellesley	\$ 350	\$ 350
Quinte West	\$ 483	\$ 352
Grey Highlands	\$ 638	\$ 356
Niagara-on-the-Lake	\$ 638	\$ 357
St. Catharines	\$ 434	\$ 364
Puslinch	\$ 384	\$ 384
Belleville	\$ 658	\$ 385
Sault Ste. Marie	\$ 398	\$ 391
Centre Wellington	\$ 936	\$ 393
Barrie	\$ 495	\$ 397
Ottawa	\$ 403	\$ 399

Municipality	2014 Total Reserves Per Capita	2014 Tax Reserves Per Capita
Lincoln	\$ 805	\$ 403
North Bay	\$ 502	\$ 409
Vaughan	\$ 678	\$ 411
Halton Hills	\$ 413	\$ 413
Fort Erie	\$ 617	\$ 430
Brampton	\$ 432	\$ 432
Whitchurch-Stouffville	\$ 537	\$ 435
Markham	\$ 584	\$ 438
Mississauga	\$ 439	\$ 439
Kingsville	\$ 754	\$ 445
East Gwillimbury	\$ 593	\$ 448
Lambton Shores	\$ 981	\$ 452
Prince Edward County	\$ 493	\$ 453
Georgina	\$ 585	\$ 456
Welland	\$ 479	\$ 475
Timmins	\$ 482	\$ 482
Scugog	\$ 487	\$ 487
Pickering	\$ 491	\$ 491
Grimsby	\$ 777	\$ 502
Milton	\$ 504	\$ 504
Meaford	\$ 631	\$ 514
Middlesex Centre	\$ 587	\$ 550
Bracebridge	\$ 555	\$ 555
Waterloo	\$ 559	\$ 559
Guelph	\$ 1,304	\$ 567
Burlington	\$ 571	\$ 571
West Lincoln	\$ 663	\$ 574
Caledon	\$ 582	\$ 582
Whitby	\$ 600	\$ 600
Wainfleet	\$ 634	\$ 634
King	\$ 1,090	\$ 638
Elliot Lake	\$ 666	\$ 666
Toronto	\$ 841	\$ 682
Innisfil	\$ 999	\$ 695
Central Huron	\$ 965	\$ 715

Total and Tax Reserve Per Capita (cont'd)

Municipality	2014 Total Reserves Per Capita	2014 Tax Reserves Per Capita
Gravenhurst	\$ 748	\$ 748
Windsor	\$ 807	\$ 755
Stratford	\$ 746	\$ 757
Wasaga Beach	\$ 1,501	\$ 761
Clarington	\$ 768	\$ 768
Wellington North	\$ 1,270	\$ 769
Greenstone	\$ 776	\$ 773
Hanover	\$ 1,337	\$ 775
Collingwood	\$ 1,513	\$ 776
Greater Sudbury	\$ 949	\$ 779
Peterborough	\$ 1,343	\$ 855
Cornwall	\$ 1,029	\$ 868
Brock	\$ 877	\$ 877
Hamilton	\$ 1,259	\$ 881
Thunder Bay	\$ 902	\$ 895
Springwater	\$ 899	\$ 898
Leamington	\$ 1,674	\$ 934
Aurora	\$ 947	\$ 949
Smooth Rock Falls	\$ 1,230	\$ 965
London	\$ 1,354	\$ 1,022
Oakville	\$ 1,101	\$ 1,101
Kincardine	\$ 2,364	\$ 1,117
Saugeen Shores	\$ 1,375	\$ 1,158
Owen Sound	\$ 1,361	\$ 1,168
Chatham-Kent	\$ 1,200	\$ 1,170
Kingston	\$ 1,611	\$ 1,178
Brant County	\$ 1,517	\$ 1,182
St. Marys	\$ 1,458	\$ 1,241
Thorold	\$ 1,767	\$ 1,444
Kenora	\$ 1,760	\$ 1,654
The Blue Mountains	\$ 4,926	\$ 1,663
Parry Sound	\$ 2,631	\$ 1,866
Average	\$ 811	\$ 586
Median	\$ 624	\$ 484

Municipality	2014 Total Reserves Per Capita	2014 Tax Reserves Per Capita
Region Niagara	\$ 623	\$ 315
Region Waterloo	\$ 502	\$ 404
Wellington County	\$ 723	\$ 723
Region Peel	\$ 1,106	\$ 766
District of Muskoka	\$ 1,307	\$ 986
Region Durham	\$ 1,390	\$ 1,101
Region Halton	\$ 1,462	\$ 1,143
Region York	\$ 1,587	\$ 1,513
Average	\$ 1,087	\$ 869
Median	\$ 1,206	\$ 876

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

There are six financial debt indicators that have been included in the analysis to provide a clear understanding of the overall debt outstanding and the debt servicing costs.

Financial Debt Indicator One: Tax Debt Interest as % of Own Source Revenues

This ratio indicates the extent to which the municipality’s own source revenues are committed to debt interest charges. This is calculated using Schedule 40 of the Financial Information Returns and the Own Source Revenues in Schedule 81 less Water/WW revenues in Schedule 12.

Formula

$$\frac{\text{Tax Debt Interest}}{\text{Own Source Revenues}}$$

Financial Debt Indicator Two: Debt Charges as a % of Own Source Revenues (Debt Service Ratio)

Debt Service is the amount of principal and interest that a municipality must pay each year to service the debt (principal and interest expenses). As debt service increases it reduces expenditure flexibility. This shows the % of total debt expenditures, including interest as a % of own source revenue. It is a measure of the municipality’s ability to service its debt payments. Schedule 74C has been used for the total debt charges (line 3099) and the tax debt charges (line 3012).

Formula

$$\frac{\text{Debt Principal and Interest Payments}}{\text{Own Source Revenue}}$$

Target

Credit rating agencies consider that principal and interest should be below 10% of Own Source Revenues.

Interpretations

This indicator will trigger a warning if the increase in debt service consistently exceeds the increase in own source revenues.

Financial Debt Indicator Three: Debt Outstanding per Capita

This provides the debt outstanding as reflected on Schedule 74 divided by the population.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Population}}$$

Financial Debt Indicator Four: Debt Outstanding Per Own Source Revenues

This provides the debt outstanding as reflected on Schedule 74 divided by the municipality's own source revenues as reflected in Schedule 81.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Own Source Revenue}}$$

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

$$\frac{\text{Debt Outstanding}}{\text{Reserves and Reserve Funds (Excluding Obligatory Reserve Funds)}}$$

Financial Debt Indicator Six: Debt Outstanding as a % of Unweighted Assessment

This provides the debt outstanding as reflected on Schedule 74 divided by the municipality's own source revenues as reflected in Municipality's Levy by-laws.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Unweighted Assessment}}$$

Target

This indicator provides a measure for financial prudence by comparing total debt to the total reserve balances. Generally, the benchmark suggested by credit rating agencies for this ratio is 1:1 or in other words, debt should not exceed total reserve and reserve fund balances. A 1:1 ratio reflects that for every dollar of debt there is a dollar of reserves.

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

Municipality	2010	2011	2012	2013	2014
Brampton	0.0%	0.0%	0.0%	0.0%	0.0%
Mapleton					0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitby	0.5%	0.0%	0.0%	0.0%	0.0%
Georgina	0.2%	0.2%	0.1%	0.0%	0.0%
Wilmot	1.9%	1.8%	1.7%	1.5%	0.0%
East Gwillimbury	1.9%	0.1%	0.0%	0.0%	0.0%
Wasaga Beach					0.0%
Smooth Rock Falls					0.0%
Scugog			0.8%	0.2%	0.1%
Grimsby					0.2%
Grey Highlands				0.1%	0.2%
Markham	0.0%	0.0%	0.1%	0.2%	0.2%
Mississauga	0.0%	0.0%	0.0%	0.1%	0.2%
Greater Sudbury	0.6%	0.5%	0.3%	0.3%	0.3%
Elliot Lake				1.1%	0.3%
Wainfleet	0.2%	0.3%	0.3%	0.3%	0.3%
Niagara-on-the-Lake	1.0%	0.8%	0.7%	0.5%	0.3%
Cambridge	0.0%	0.3%	0.4%	0.4%	0.4%
Sault Ste. Marie	0.8%	0.7%	0.6%	0.5%	0.4%
Aurora	1.1%	1.0%	0.6%	0.6%	0.4%
Wellesley	0.9%	0.8%	0.8%	0.6%	0.4%
The Blue Mountains	0.1%	0.0%	0.4%	0.5%	0.5%
Saugeen Shores			0.6%	0.5%	0.5%
Thorold	0.6%	0.5%	0.6%	0.5%	0.5%
Puslinch					0.5%
Lincoln	0.8%	0.6%	0.3%	0.5%	0.6%
Brock			-0.1%	0.7%	0.6%
Sarnia	2.4%	1.7%	1.5%	0.7%	0.6%
Strathroy-Caradoc				0.7%	0.7%
Kenora			0.8%	0.7%	0.7%
Fort Erie	0.7%	0.8%	0.7%	0.7%	0.7%
Kincardine					0.7%
Penetanguishene		1.1%	0.9%	0.9%	0.8%
Orillia			0.2%	0.9%	0.8%
Barrie	1.0%	0.8%	0.7%	0.8%	0.8%

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

Municipality	2010	2011	2012	2013	2014
Brant County			0.8%	1.3%	0.8%
Thunder Bay	1.3%	1.0%	1.0%	0.9%	0.8%
Oakville	0.6%	1.2%	1.1%	1.0%	0.9%
Pickering	1.0%	1.0%	1.1%	0.9%	0.9%
Timmins	0.7%	0.6%	1.1%	1.1%	1.0%
Springwater		1.0%	1.1%	0.9%	1.0%
Windsor	1.5%	1.5%	1.5%	1.1%	1.1%
Hamilton	1.8%	1.7%	1.5%	1.3%	1.1%
Erin					1.1%
Pelham		1.3%	1.5%	1.0%	1.1%
Cornwall			0.8%	1.2%	1.2%
Clarington	0.8%	2.2%	1.7%	1.3%	1.2%
Quinte West	0.6%	1.3%	0.9%	1.0%	1.2%
Vaughan	1.1%	1.0%	1.1%	1.3%	1.2%
St. Thomas	1.7%	1.6%	1.3%	1.2%	1.3%
Meaford	2.2%	2.0%	1.9%	1.7%	1.3%
Burlington	1.8%	1.6%	1.5%	1.4%	1.3%
Milton	1.6%	1.9%	1.6%	1.5%	1.3%
London	1.8%	1.1%	1.4%	1.3%	1.3%
Kitchener	1.3%	1.3%	1.5%	1.5%	1.4%
Kingsville	1.0%	0.9%	0.6%	0.6%	1.4%
Woolwich	1.4%	1.3%	1.5%	1.5%	1.4%
King	2.1%	1.9%	1.3%	1.5%	1.4%
Belleville	0.0%	0.1%	0.2%	0.8%	1.4%
Minto					1.4%
Prince Edward County	2.1%	1.8%	1.8%	1.7%	1.5%
Centre Wellington					1.5%
Halton Hills	0.6%	0.4%	0.8%	1.3%	1.5%
North Dumfries	2.2%	1.6%	1.7%		1.5%
Hanover		2.3%	2.1%	1.9%	1.5%
Chatham-Kent					1.6%
Guelph	1.8%	1.7%	1.7%	1.5%	1.6%
Ingersoll		1.7%	1.6%	1.2%	1.7%
Owen Sound		2.0%	2.0%	1.6%	1.7%
Caledon	2.6%	2.6%	2.3%	1.9%	1.9%
North Bay	2.2%	2.1%	2.0%	1.9%	1.9%

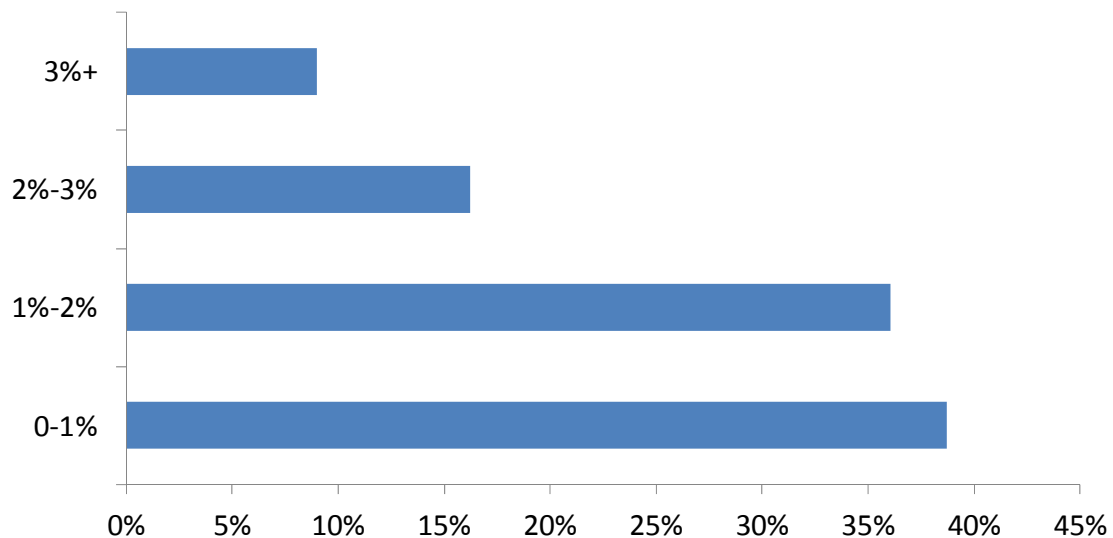
Tax Debt Interest as a % of Own Source Revenue—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Parry Sound					1.9%
Bracebridge	2.5%	2.4%	2.0%	2.1%	1.9%
Port Colborne	1.6%	1.6%	1.0%		1.9%
Peterborough	2.4%	2.3%	2.1%	1.9%	1.9%
Brockville	3.1%	2.7%	2.4%	2.2%	2.0%
Lambton Shores		3.0%	2.7%	2.5%	2.1%
St. Catharines	2.1%	2.1%	2.2%	2.2%	2.1%
Stratford	3.7%	2.1%	2.8%	2.4%	2.3%
Middlesex Centre	0.3%	0.2%	0.8%	2.5%	2.3%
Oshawa	3.6%	3.3%	3.0%	2.2%	2.3%
Leamington					2.3%
Orangeville	1.0%	0.7%		2.3%	2.3%
Amherstburg					2.4%
Guelph/Eramosa					2.4%
Newmarket	3.5%	3.2%	2.8%	2.6%	2.4%
Greenstone			2.6%	2.7%	2.6%
Central Huron			3.2%	3.2%	2.7%
Huntsville	2.8%	3.8%	3.5%	3.4%	2.8%
Kingston	2.5%	2.2%	2.3%	2.3%	2.8%
Collingwood				3.3%	2.8%
Tillsonburg	4.9%		4.0%	3.9%	2.9%
Innisfil	5.1%	4.8%	4.3%	3.3%	3.0%
Wellington North					3.1%
St. Marys					3.1%
Ottawa	2.8%	2.7%	2.8%	3.0%	3.2%
Welland	3.1%	2.7%	2.9%	2.2%	3.7%
Waterloo	4.9%	4.4%	4.8%	4.2%	3.9%
Whitchurch-Stouffville	0.0%	2.4%	4.9%	4.3%	4.0%
Toronto	3.8%	3.6%	3.9%	4.1%	4.2%
Gravenhurst	5.3%	4.3%	7.0%	7.6%	6.9%
Niagara Falls	1.7%	2.9%	2.7%	2.6%	N/A
Average	1.7%	1.6%	1.6%	1.5%	1.4%
Median	1.6%	1.5%	1.4%	1.3%	1.3%

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

Municipality	2010	2011	2012	2013	2014
District of Muskoka	1.1%	1.0%	0.6%	0.6%	0.5%
Region Halton	0.4%	0.3%	0.8%	0.7%	0.6%
Region Durham	0.9%	0.8%	0.8%	0.9%	1.0%
Region Peel	1.6%	1.7%	1.5%	1.4%	1.4%
Region Niagara	2.1%	2.1%	1.8%	1.6%	1.6%
Wellington County					1.6%
Region York	1.9%	1.7%	0.0%	1.7%	1.9%
Region Waterloo	2.1%	2.2%	1.9%	1.8%	2.3%
Average	1.4%	1.4%	1.1%	1.2%	1.4%
Median	1.6%	1.7%	0.8%	1.4%	1.5%

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:

- 39% of the municipalities surveyed have a tax debt interest ratio between 0-1%
- 36% of the municipalities surveyed have a tax debt interest ratio between 1-2%
- 16% of the municipalities surveyed have a tax debt interest ratio between 2-3%
- 9% of the municipalities surveyed have a tax debt interest ratio of 3% or greater

Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2014 Total Debt Charges as a % of Own Source Revenues	2014 Tax Debt Charges as a % of Own Source Revenues
Sault Ste. Marie	-0.9%	-1.1%
Aurora	2.7%	0.0%
Caledon	4.5%	0.0%
East Gwillimbury	0.0%	0.0%
Kingston	6.4%	0.0%
Markham	0.3%	0.0%
Scugog	0.2%	0.0%
Timmins	1.4%	0.0%
Brampton		0.0%
West Lincoln		0.0%
Whitby		0.0%
North Dumfries	4.3%	0.1%
Clarington	7.2%	0.5%
Smooth Rock Falls	0.4%	0.5%
The Blue Mountains	4.0%	0.6%
Wilmot	0.4%	0.6%
Windsor	2.2%	0.6%
Wainfleet	1.3%	1.0%
Mississauga	1.1%	1.1%
Elliot Lake	0.9%	1.1%
Georgina	3.6%	1.1%
Thorold	0.9%	1.2%
Wasaga Beach	5.4%	1.3%
Greater Sudbury	1.4%	1.5%
Oakville	4.2%	1.5%
Brock	1.6%	1.6%
Innisfil	5.7%	1.8%
Kenora	1.9%	2.0%
Brant County	3.1%	2.0%
Centre Wellington	7.2%	2.0%
Whitchurch-Stouffville	6.6%	2.1%
Grey Highlands	1.9%	2.1%
Strathroy-Caradoc	4.8%	2.3%
Chatham-Kent	8.3%	2.4%
Cambridge	1.6%	2.4%

Municipality	2014 Total Debt Charges as a % of Own Source Revenues	2014 Tax Debt Charges as a % of Own Source Revenues
Wellesley	2.6%	2.5%
Kincardine	3.5%	2.6%
Kingsville	12.0%	2.6%
Halton Hills	6.3%	2.6%
Puslinch	2.6%	2.6%
Thunder Bay	5.5%	2.7%
Springwater	2.9%	3.0%
Woolwich	2.4%	3.0%
Fort Erie	4.4%	3.1%
Belleville	4.6%	3.3%
Penetanguishene	2.4%	3.3%
Barrie	8.7%	3.4%
Guelph	4.7%	3.4%
Lincoln	2.8%	3.4%
Parry Sound	7.8%	3.4%
Cornwall	3.1%	3.7%
Niagara-on-the-Lake	2.8%	4.2%
Orillia	3.5%	4.2%
Peterborough	6.7%	4.2%
Prince Edward County	8.5%	4.3%
St. Thomas	4.1%	4.3%
Kitchener	4.2%	4.4%
Hamilton	4.4%	4.4%
Bracebridge	4.4%	4.4%
Leamington	11.2%	4.6%
Pickering	4.6%	4.6%
Meaford	6.5%	4.8%
Milton	7.4%	4.8%
Grimsby	3.8%	4.9%
Vaughan	3.8%	5.1%
Middlesex Centre	11.6%	5.2%
Newmarket	5.1%	5.5%
Ingersoll	5.6%	5.6%
Erin	4.7%	5.6%
Oshawa	5.8%	5.8%

Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

Municipality	2014 Total Debt Charges as a % of Own Source Revenues	2014 Tax Debt Charges as a % of Own Source Revenues
Hanover	4.4%	5.8%
Orangeville	4.4%	5.8%
Stratford	9.5%	6.0%
Waterloo	5.0%	6.0%
Ottawa	7.5%	6.0%
Owen Sound	7.5%	6.2%
Burlington	6.3%	6.3%
Central Huron	5.8%	6.7%
Huntsville	7.0%	7.0%
Guelph/Eramosa	5.9%	7.1%
Quinte West	6.2%	7.5%
Mapleton	6.6%	7.5%
Amherstburg	14.3%	7.5%
Port Colborne	7.0%	7.5%
North Bay	9.6%	8.1%
London	8.1%	8.2%
Brockville	6.8%	8.3%
Tillsonburg	8.3%	8.3%
Sarnia	5.9%	8.4%
Toronto	7.6%	8.5%
Pelham	6.8%	8.6%
St. Marys	7.2%	8.7%
Saugeen Shores	7.1%	9.2%
St. Catharines	8.2%	9.5%
Lambton Shores	7.7%	10.3%
King	9.5%	10.4%
Greenstone	10.5%	11.5%
Collingwood	9.7%	11.6%
Wellington North	11.4%	11.8%
Welland	10.7%	12.3%
Gravenhurst	13.2%	13.2%
Minto	12.1%	18.1%
Average	5.5%	4.5%
Median	5.2%	4.2%

Municipality	2014 Total Debt Charges as a % of Own Source Revenues	2014 Tax Debt Charges as a % of Own Source Revenues
Region Halton	6.8%	1.0%
Region Peel	9.8%	1.2%
Region York	13.5%	1.5%
Region Durham	3.7%	2.1%
Wellington County	4.7%	4.2%
Region Waterloo	8.9%	7.1%
Region Niagara	6.4%	7.9%
District of Muskoka	8.0%	8.4%
Average	7.7%	4.2%
Median	7.4%	3.2%

Total Debt Outstanding Per Capita

Municipality	2014 Total Debt Outstanding Per Capita	2014 Tax Debt Outstanding Per Capita
Whitby	\$ -	\$ -
Wilmot	\$ -	\$ -
Grimsby	\$ 1	\$ 1
East Gwillimbury	\$ 2	\$ 2
Scugog	\$ 17	\$ 17
Georgina	\$ 272	\$ 22
West Lincoln	\$ 29	\$ 29
Wasaga Beach	\$ 138	\$ 31
Wellesley	\$ 38	\$ 35
Markham	\$ 42	\$ 42
Wainfleet	\$ 47	\$ 47
Mapleton	\$ 255	\$ 53
Puslinch	\$ 61	\$ 61
Niagara-on-the-Lake	\$ 196	\$ 63
Grey Highlands	\$ 212	\$ 65
Elliot Lake	\$ 73	\$ 73
Aurora	\$ 74	\$ 74
Cambridge	\$ 106	\$ 83
Thorold	\$ 103	\$ 103
Mississauga	\$ 106	\$ 106
Lincoln	\$ 119	\$ 119
Sarnia	\$ 320	\$ 121
Brock	\$ 125	\$ 125
Smooth Rock Falls	\$ 125	\$ 125
Saugeen Shores	\$ 978	\$ 127
Sault Ste. Marie	\$ 132	\$ 132
Woolwich	\$ 164	\$ 149
Brampton	\$ 155	\$ 155
Fort Erie	\$ 333	\$ 157
Greater Sudbury	\$ 196	\$ 177
Vaughan	\$ 216	\$ 178
North Dumfries	\$ 209	\$ 203
Erin	\$ 216	\$ 206
Strathroy-Caradoc	\$ 428	\$ 208
Kincardine	\$ 307	\$ 208

Municipality	2014 Total Debt Outstanding Per Capita	2014 Tax Debt Outstanding Per Capita
Pickering	\$ 215	\$ 215
Penetanguishene	\$ 217	\$ 217
Centre Wellington	\$ 1,060	\$ 218
Minto	\$ 725	\$ 228
Oakville	\$ 242	\$ 242
Kingsville	\$ 653	\$ 248
Clarington	\$ 253	\$ 253
Caledon	\$ 264	\$ 264
Pelham	\$ 341	\$ 274
Milton	\$ 289	\$ 289
Springwater	\$ 363	\$ 320
Guelph/Eramosa	\$ 389	\$ 329
Windsor	\$ 489	\$ 348
Bracebridge	\$ 354	\$ 354
Timmins	\$ 360	\$ 360
Barrie	\$ 1,997	\$ 366
Newmarket	\$ 498	\$ 366
Burlington	\$ 375	\$ 375
St. Thomas	\$ 487	\$ 396
Wellington North	\$ 694	\$ 397
Hanover	\$ 433	\$ 433
Kenora	\$ 465	\$ 434
Kitchener	\$ 441	\$ 441
Meaford	\$ 794	\$ 443
Quinte West	\$ 945	\$ 453
Leamington	\$ 1,418	\$ 460
King	\$ 861	\$ 484
Port Colborne	\$ 502	\$ 485
St. Catharines	\$ 553	\$ 498
Cornwall	\$ 498	\$ 498
Huntsville	\$ 506	\$ 506
Orillia	\$ 508	\$ 508
Owen Sound	\$ 832	\$ 515
The Blue Mountains	\$ 744	\$ 532
Chatham-Kent	\$ 1,142	\$ 538

Total Debt Outstanding Per Capita (cont'd)

Municipality	2014 Total Debt Outstanding Per Capita	2014 Tax Debt Outstanding Per Capita
Ingersoll	\$ 551	\$ 551
Oshawa	\$ 558	\$ 558
Halton Hills	\$ 609	\$ 609
Waterloo	\$ 688	\$ 619
Amherstburg	\$ 2,109	\$ 640
Middlesex Centre	\$ 1,422	\$ 646
Central Huron	\$ 652	\$ 652
Hamilton	\$ 808	\$ 653
Guelph	\$ 704	\$ 653
Tillsonburg	\$ 684	\$ 684
Brockville	\$ 947	\$ 693
Belleville	\$ 988	\$ 696
Whitchurch-Stouffville	\$ 708	\$ 708
Orangeville	\$ 725	\$ 725
London	\$ 962	\$ 769
Thunder Bay	\$ 1,537	\$ 775
Innisfil	\$ 809	\$ 809
Lambton Shores	\$ 1,412	\$ 824
Welland	\$ 956	\$ 840
North Bay	\$ 1,147	\$ 885
Peterborough	\$ 1,155	\$ 907
Parry Sound	\$ 2,223	\$ 909
Brant County	\$ 1,247	\$ 968
Collingwood	\$ 1,765	\$ 1,158
Prince Edward County	\$ 1,433	\$ 1,189
St. Marys	\$ 1,591	\$ 1,261
Stratford	\$ 2,228	\$ 1,277
Kingston	\$ 2,024	\$ 1,461
Ottawa	\$ 1,986	\$ 1,623
Toronto	\$ 1,724	\$ 1,724
Gravenhurst	\$ 1,821	\$ 1,821
Greenstone	\$ 3,865	\$ 3,865
Average	\$ 674	\$ 478
Median	\$ 493	\$ 366

Municipality	2014 Total Debt Outstanding Per Capita	2014 Tax Debt Outstanding Per Capita
Region Halton	\$ 589	\$ 124
District of Muskoka	\$ 1,415	\$ 238
Region Peel	\$ 1,059	\$ 238
Region Durham	\$ 358	\$ 285
Wellington County	\$ 382	\$ 382
Region Niagara	\$ 607	\$ 432
Region York	\$ 2,634	\$ 484
Region Waterloo	\$ 1,147	\$ 888
Average	\$ 1,024	\$ 384
Median	\$ 833	\$ 334

Debt Outstanding Per Own Source Revenues

Municipality	2014 Debt Outstanding as a % of Own Source Revenues
Whitby	0.0%
Wilmot	0.0%
Grimsby	0.1%
East Gwillimbury	0.2%
Scugog	2.4%
West Lincoln	4.4%
Markham	4.5%
Elliot Lake	4.7%
Smooth Rock Falls	5.1%
Wainfleet	5.1%
Sault Ste. Marie	5.7%
Aurora	6.2%
Wellesley	7.1%
Thorold	8.1%
Greater Sudbury	8.4%
Wasaga Beach	8.6%
Cambridge	9.4%
Puslinch	9.4%
Mississauga	12.0%
Niagara-on-the-Lake	13.3%
Penetanguishene	14.0%
Lincoln	14.0%
Brock	14.5%
Kincardine	14.6%
Timmins	15.3%
Brampton	17.9%
Grey Highlands	18.6%
The Blue Mountains	19.0%
Kenora	19.1%
Oakville	20.0%
Vaughan	20.7%
Windsor	21.3%
Sarnia	22.1%
Cornwall	22.6%
Orillia	23.0%

Municipality	2014 Debt Outstanding as a % of Own Source Revenues
Caledon	24.1%
Fort Erie	24.6%
Georgina	25.2%
Woolwich	25.4%
St. Thomas	26.4%
Pickering	26.6%
Hanover	26.7%
Guelph	28.0%
Erin	28.5%
Kitchener	29.7%
North Dumfries	33.0%
Milton	33.9%
Clarington	33.9%
Burlington	34.8%
Strathroy-Caradoc	35.5%
Hamilton	36.0%
Pelham	36.8%
Bracebridge	36.9%
Thunder Bay	37.5%
Mapleton	40.1%
Springwater	41.4%
Newmarket	43.5%
Belleville	43.5%
Brockville	44.4%
Owen Sound	44.4%
King	44.5%
Ingersoll	45.1%
Orangeville	45.1%
London	45.7%
Port Colborne	46.4%
Waterloo	48.7%
Meaford	48.9%
Brant County	49.1%
Central Huron	49.4%
Peterborough	49.8%

Debt Outstanding Per Own Source Revenues (cont'd)

Municipality	2014 Debt Outstanding as a % of Own Source Revenues
Innisfil	50.8%
North Bay	51.0%
St. Catharines	51.9%
Chatham-Kent	53.4%
Guelph/Eramosa	56.4%
Oshawa	56.7%
Toronto	56.9%
Minto	57.4%
Huntsville	57.9%
Tillsonburg	59.0%
Saugeen Shores	59.2%
St. Marys	60.8%
Wellington North	60.9%
Kingsville	64.2%
Quinte West	66.9%
Halton Hills	68.3%
Kingston	72.1%
Welland	72.4%
Lambton Shores	73.0%
Whitchurch-Stouffville	73.2%
Parry Sound	73.7%
Collingwood	74.3%
Ottawa	74.9%
Leamington	82.1%
Prince Edward County	83.8%
Stratford	88.6%
Greenstone	94.6%
Barrie	100.0%
Centre Wellington	103.5%
Middlesex Centre	117.4%
Amherstburg	143.7%
Gravenhurst	158.9%
Average	40.8%
Median	36.8%

Municipality	2014 Debt Outstanding as a % of Own Source Revenues
Region Durham	26.2%
Wellington County	34.3%
Region Niagara	47.6%
Region Halton	50.4%
District of Muskoka	71.7%
Region Waterloo	92.8%
Region Peel	106.2%
Region York	214.1%
Average	80.4%
Median	61.0%

Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2014 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2010	2011	2012	2013	2014
Whitby	0.2	0.0	0.0	0.0	-
Wilmot	0.8	0.4	0.2	0.0	-
Grimsby					0.0
East Gwillimbury	0.0	0.0	0.0	0.0	0.0
Scugog			0.1	0.0	0.0
West Lincoln	0.0	0.0	0.0	0.0	0.0
Thorold	0.1	0.1	0.1	0.1	0.1
Markham	0.1	0.1	0.1	0.0	0.1
Wainfleet	0.2	0.2	0.1	0.1	0.1
Aurora	0.2	0.2	0.2	0.1	0.1
Wasaga Beach					0.1
Smooth Rock Falls					0.1
Wellesley	0.3	0.2	0.2	0.1	0.1
Elliot Lake				0.1	0.1
Kincardine					0.1
Brock			0.2	0.2	0.1
Lincoln	0.1	0.1	0.1	0.2	0.1
The Blue Mountains	0.2	0.1	0.2	0.2	0.2
Puslinch					0.2
Greater Sudbury	0.4	0.4	0.3	0.2	0.2
Oakville	0.3	0.5	0.4	0.3	0.2
Mississauga	0.0	0.0	0.0	0.2	0.2
Cambridge	0.2	0.4	0.3	0.3	0.3
Kenora		0.4	0.3	0.3	0.3
Niagara-on-the-Lake	0.9	0.6	0.5	0.4	0.3
Vaughan	0.3	0.3	0.4	0.3	0.3
Hanover		0.4	0.4	0.4	0.3
Clarington	0.5	0.4	0.3	0.3	0.3
Sault Ste. Marie	0.7	0.7	0.5	0.4	0.3
Grey Highlands				0.3	0.3
Brampton	0.0	0.0	0.0	0.0	0.4
Penetanguishene		0.7	0.9	1.2	0.4
Springwater		0.4	0.3	0.3	0.4
Pickering	0.6	0.6	0.5	0.6	0.4

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Caledon	1.0	0.8	0.6	0.5	0.5
Georgina	0.7	0.6	0.7	0.6	0.5
Cornwall			0.4	0.5	0.5
Woolwich	0.6	0.6	0.6	0.5	0.5
Mapleton					0.5
Guelph	0.7	0.8	0.7	0.6	0.5
Fort Erie	0.9	0.8	0.8	0.8	0.5
Wellington North					0.5
Milton	0.7	0.8	0.6	0.7	0.6
Windsor	1.1	1.0	0.8	0.6	0.6
Owen Sound		0.8	0.9	0.8	0.6
Erin					0.6
Bracebridge	1.1	1.0	0.8	0.7	0.6
Hamilton	0.7	0.5	0.6	0.6	0.6
Burlington	0.8	0.8	0.7	0.7	0.7
Central Huron			1.2	1.0	0.7
London	1.0	1.1	1.0	0.9	0.7
Saugeen Shores			0.8	0.7	0.7
Timmins	0.6	0.6	0.9	0.9	0.7
Strathroy-Caradoc				0.8	0.8
King	2.8	4.9	1.4	1.2	0.8
Minto					0.8
Innisfil	2.3	1.9	1.3	0.9	0.8
Brant County			1.2	1.3	0.8
St. Thomas	0.9	0.8	0.9	0.8	0.8
Parry Sound					0.8
Leamington					0.8
Peterborough	0.9	0.8	0.8	0.8	0.9
Kingsville	1.2	1.4	1.3	0.9	0.9
Sarnia	2.4	2.2	1.3	1.2	0.9
Chatham-Kent					1.0
Newmarket	1.9	1.5	1.2	1.0	1.0
North Dumfries		1.0	2.4		1.0
Port Colborne	0.8	0.7	0.9		1.0
St. Marys					1.1
Centre Wellington					1.1
Guelph/Eramosa					1.1

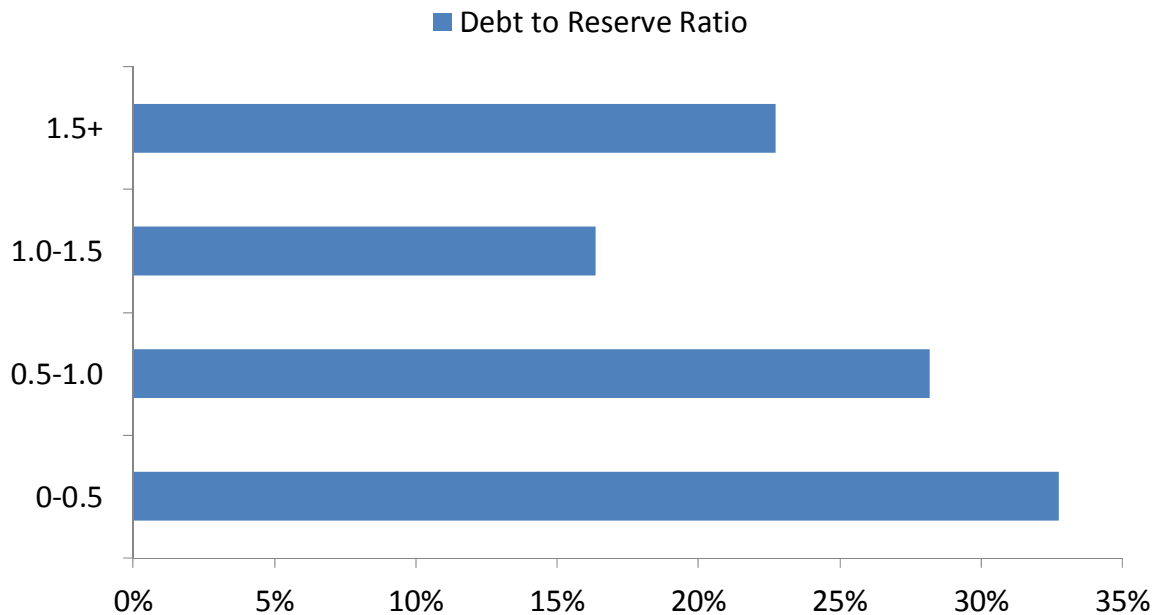
Debt To Reserve Ratio—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Collingwood				1.1	1.2
Waterloo	2.4	1.7	1.4	1.3	1.2
Kingston	1.2	1.1	1.1	1.3	1.3
Meaford	12.3	5.4	3.4	1.6	1.3
St. Catharines	0.8	0.9	1.0	1.3	1.3
Whitchurch-Stouffville	2.3	2.6	2.2	1.6	1.3
Lambton Shores		4.2	2.6	2.1	1.4
Huntsville	2.6	2.6	2.4	1.9	1.4
Halton Hills	0.3	0.5	1.0	1.2	1.5
Belleville		0.9	0.9	2.0	1.5
Thunder Bay	1.6	1.4	1.3	1.5	1.7
Pelham		1.4	1.4	1.3	1.7
Ingersoll		2.7	1.5	1.5	1.9
Quinte West	1.0	1.1	1.3	1.7	2.0
Welland	1.5	1.5	2.2	2.0	2.0
Kitchener	3.8	3.3	3.0	2.5	2.0
Toronto	2.6	2.8	2.3	1.9	2.0
Orangeville	5.8	5.1		3.6	2.1
Oshawa	2.5	2.6	1.8	2.0	2.2
North Bay	2.7	2.9	2.7	2.8	2.3
Brockville	7.7	8.1	2.8	2.2	2.3
Middlesex Centre	0.3	1.8	3.6	2.6	2.4
Gravenhurst	1.4	2.3	2.6	2.4	2.4
Tillsonburg			3.7	3.0	2.5
Prince Edward County	2.2	1.5	3.0	3.1	2.9
Stratford	3.5	4.1	3.8	3.3	3.0
Barrie	0.9	1.7	3.3	4.2	4.0
Ottawa	3.2	4.1	5.3	5.8	4.9
Greenstone			5.4	5.8	5.0
Orillia			(1.4)	(3.3)	5.3
Amherstburg					7.4
Niagara Falls	1.0	1.7	1.4	1.2	N/A
Average	1.4	1.4	1.2	1.1	1.1
Median	0.9	0.8	0.9	0.8	0.7
Minimum	0.0	0.0	(1.4)	(3.3)	-
Maximum	12.3	8.1	5.4	5.8	7.4

Debt To Reserve Ratio—Trend (cont'd)

Municipality	2010	2011	2012	2013	2014
Region Durham	0.2	0.2	0.3	0.3	0.3
Region Halton	0.4	0.5	0.5	0.4	0.4
Wellington County					0.5
Region Peel	0.5	0.8	1.0	1.0	1.0
Region Niagara	1.1	1.1	0.9	0.8	1.0
District of Muskoka	1.8	2.0	1.4	1.2	1.1
Region York	1.6	1.9	2.0	1.7	1.7
Region Waterloo	0.9	1.0	1.3	2.0	2.3
Average	0.9	1.1	1.1	1.1	1.0
Median	0.9	1.0	1.0	1.0	1.0

Debt To Reserve Ratio Summary



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

Municipality	2010	2011	2012	2013	2014
Whitby	\$ 76	\$ -	\$ -	\$ -	\$ -
Wilmot	\$ 177	\$ 40	\$ 27	\$ 2	\$ -
Grimsby	\$ 112				\$ 1
East Gwillimbury	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1
West Lincoln	\$ -	\$ -	\$ -	\$ -	\$ 3
Scugog			\$ 29	\$ 12	\$ 11
Markham	\$ 26	\$ 23	\$ 21	\$ 18	\$ 22
Puslinch					\$ 24
Wellesley	\$ 73	\$ 63	\$ 50	\$ 38	\$ 27
Wainfleet	\$ 36	\$ 42	\$ 36	\$ 42	\$ 35
Aurora	\$ 130	\$ 105		\$ 60	\$ 40
Mississauga	\$ -	\$ -	\$ -	\$ 42	\$ 64
Wasaga Beach					\$ 73
Niagara-on-the-Lake	\$ 180	\$ 144	\$ 133	\$ 103	\$ 80
Brock			\$ 105	\$ 95	\$ 86
Lincoln	\$ 49	\$ 55	\$ 73	\$ 112	\$ 91
Cambridge	\$ 90	\$ 149	\$ 129	\$ 111	\$ 97
Thorold	\$ 94	\$ 130	\$ 119	\$ 108	\$ 98
Vaughan	\$ 104	\$ 115	\$ 129	\$ 113	\$ 99
Oakville	\$ 117	\$ 189	\$ 157	\$ 135	\$ 108
Grey Highlands				\$ 13	\$ 113
Woolwich	\$ 142	\$ 140	\$ 137	\$ 125	\$ 114
North Dumfries	\$ 182	\$ 160	\$ 144		\$ 116
Caledon	\$ 217	\$ 193	\$ 170	\$ 144	\$ 119
Erin					\$ 121
The Blue Mountains	\$ 133	\$ 104	\$ 193	\$ 160	\$ 129
Brampton	\$ -	\$ -	\$ -	\$ -	\$ 129
Mapleton					\$ 147
Pickering	\$ 147	\$ 162	\$ 143	\$ 144	\$ 149
Elliot Lake				\$ 197	\$ 164
Milton	\$ 256	\$ 252	\$ 215	\$ 212	\$ 169
Kincardine					\$ 170
Sault Ste. Marie	\$ 407	\$ 345	\$ 284	\$ 227	\$ 175
Bracebridge	\$ 262	\$ 239	\$ 224	\$ 206	\$ 188
Greater Sudbury	\$ 325	\$ 346	\$ 309	\$ 245	\$ 201
Georgina	\$ 309	\$ 270	\$ 261	\$ 238	\$ 208

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

Municipality	2010	2011	2012	2013	2014
Smooth Rock Falls					\$ 209
Burlington	\$ 263	\$ 242	\$ 232	\$ 219	\$ 212
Penetanguishene		\$ 336	\$ 288	\$ 555	\$ 213
Clarington	\$ 342	\$ 264	\$ 231	\$ 190	\$ 217
Guelph/Eramosa					\$ 221
Springwater		\$ 252	\$ 180	\$ 207	\$ 242
Pelham		\$ 254	\$ 248	\$ 234	\$ 266
King	\$ 524	\$ 521	\$ 432	\$ 345	\$ 274
Huntsville	\$ 419	\$ 364	\$ 340	\$ 312	\$ 283
Fort Erie	\$ 307	\$ 300	\$ 341	\$ 347	\$ 299
Newmarket	\$ 494	\$ 464	\$ 414	\$ 362	\$ 319
Sarnia	\$ 761	\$ 632	\$ 534	\$ 420	\$ 361
Halton Hills	\$ 61	\$ 123	\$ 298	\$ 279	\$ 370
Central Huron			\$ 559	\$ 456	\$ 397
Kitchener	\$ 417	\$ 473	\$ 504	\$ 481	\$ 417
Strathroy-Caradoc				\$ 475	\$ 425
Waterloo	\$ 655	\$ 553	\$ 470	\$ 445	\$ 461
Orillia			\$ 608	\$ 533	\$ 462
Kenora		\$ 703	\$ 629	\$ 555	\$ 489
Timmins	\$ 368	\$ 341	\$ 617	\$ 555	\$ 501
Hanover		\$ 771	\$ 671	\$ 594	\$ 511
Innisfil	\$ 875	\$ 757	\$ 685	\$ 577	\$ 515
Wellington North					\$ 517
Meaford	\$ 695	\$ 628	\$ 682	\$ 598	\$ 523
Saugeen Shores			\$ 704	\$ 625	\$ 550
Guelph	\$ 728	\$ 864	\$ 755	\$ 659	\$ 554
Port Colborne	\$ 535	\$ 434	\$ 369		\$ 559
Oshawa	\$ 655	\$ 589	\$ 542	\$ 570	\$ 563
St. Catharines	\$ 529	\$ 542	\$ 594	\$ 595	\$ 573
Kingsville	\$ 624	\$ 651	\$ 591	\$ 659	\$ 587
Ingersoll		\$ 513	\$ 446	\$ 547	\$ 615
Orangeville	\$ 686	\$ 598		\$ 625	\$ 636
Lambton Shores		\$ 1,117	\$ 865	\$ 740	\$ 656
St. Thomas	\$ 782	\$ 682	\$ 733	\$ 727	\$ 659
Minto					\$ 686

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

Municipality	2010	2011	2012	2013	2014
Windsor	\$ 1,003	\$ 925	\$ 781	\$ 735	\$ 690
Cornwall			\$ 777	\$ 802	\$ 706
Gravenhurst	\$ 367	\$ 643	\$ 807	\$ 758	\$ 707
Tillsonburg			\$ 993	\$ 819	\$ 725
Hamilton	\$ 819	\$ 687	\$ 780	\$ 677	\$ 749
Centre Wellington					\$ 761
Middlesex Centre	\$ 81	\$ 312	\$ 985	\$ 921	\$ 808
Brant County			\$ 571	\$ 782	\$ 865
Toronto	\$ 928	\$ 949	\$ 981	\$ 935	\$ 929
Owen Sound		\$ 1,122	\$ 1,259	\$ 1,100	\$ 953
London	\$ 1,038	\$ 1,181	\$ 1,111	\$ 1,052	\$ 973
Prince Edward County	\$ 554	\$ 430	\$ 1,015	\$ 1,110	\$ 1,002
Brockville	\$ 1,319	\$ 1,123	\$ 1,147	\$ 978	\$ 1,021
Belleville		\$ 385	\$ 387	\$ 1,139	\$ 1,028
Collingwood				\$ 1,077	\$ 1,045
Quinte West	\$ 582	\$ 633	\$ 740	\$ 936	\$ 1,054
Chatham-Kent					\$ 1,110
Whitchurch-Stouffville	\$ 444	\$ 511	\$ 448	\$ 427	\$ 1,125
Peterborough	\$ 1,270	\$ 1,097	\$ 1,239	\$ 1,199	\$ 1,185
North Bay	\$ 1,363	\$ 1,358	\$ 1,331	\$ 1,364	\$ 1,214
Welland	\$ 928	\$ 913	\$ 1,315	\$ 1,287	\$ 1,217
Ottawa	\$ 1,119	\$ 1,277	\$ 1,470	\$ 1,528	\$ 1,362
St. Marys					\$ 1,426
Leamington					\$ 1,537
Barrie	\$ 766	\$ 1,208	\$ 1,576	\$ 1,807	\$ 1,744
Kingston	\$ 1,797	\$ 1,618	\$ 1,699	\$ 1,914	\$ 1,813
Thunder Bay	\$ 2,506	\$ 2,428	\$ 2,377	\$ 2,109	\$ 1,984
Stratford	\$ 2,399	\$ 2,852	\$ 2,597	\$ 2,300	\$ 2,061
Parry Sound					\$ 2,078
Amherstburg					\$ 2,091
Greenstone			\$ 3,331	\$ 3,515	\$ 3,242
Niagara Falls	\$ 520	\$ 861	\$ 798	\$ 750	N/A
Average	\$ 518	\$ 537	\$ 595	\$ 581	\$ 568
Median	\$ 388	\$ 408	\$ 448	\$ 475	\$ 421

Taxes Receivable as a % of Taxes Levied

This ratio is a strong indicator of the strength of a local economy and the ability of residents to pay their annual taxes. This is calculated using Schedule 72A of the Financial Information Returns.

Formula

$$\frac{\text{Taxes Receivable}}{\text{Taxes Levied}}$$

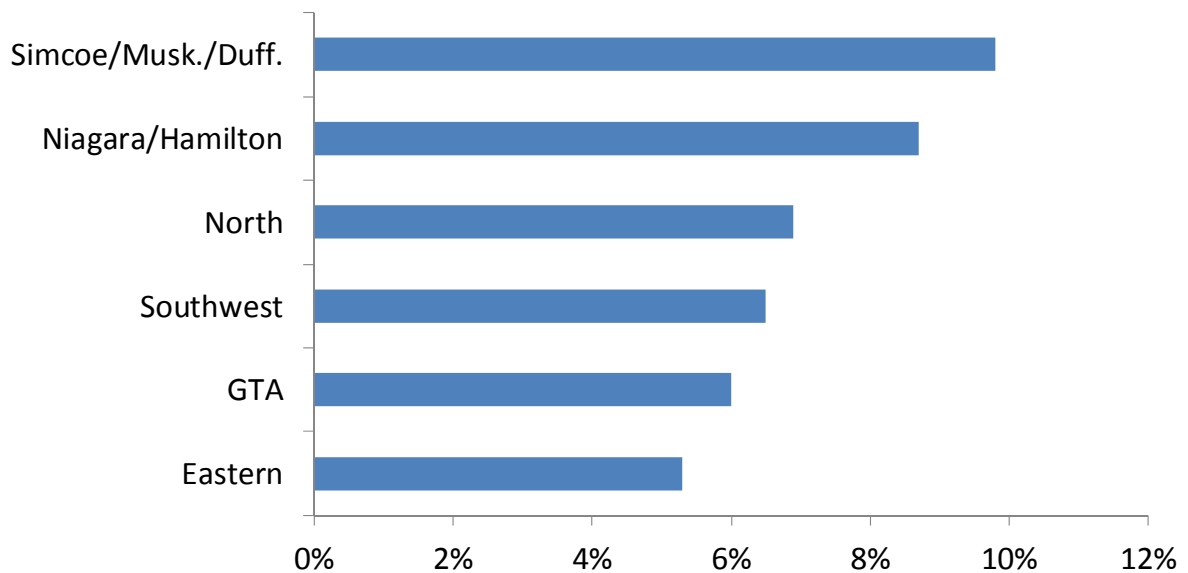
Target

Credit Rating agencies consider over 8% a negative factor.

Interpretations

If this percentage increases over time, it may indicate a decline in the municipality’s economic health.

Taxes Receivable as a % of Tax Levied—By Location



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

Municipality	2010	2011	2012	2013	2014
Oshawa	3.4%	2.9%	2.7%	2.6%	1.8%
Mississauga	5.0%	3.7%	3.3%	2.6%	2.7%
Burlington	3.6%	3.9%	3.6%	3.1%	3.3%
Newmarket	4.7%	4.3%	4.0%	4.0%	3.4%
Oakville	5.4%	4.8%	4.5%	3.8%	3.5%
Toronto	5.4%	4.3%	3.9%	4.1%	4.3%
Milton	6.0%	7.9%	4.6%	3.7%	4.5%
Whitby	7.4%	5.5%	5.3%	4.8%	4.5%
Clarington	9.2%	7.9%	7.6%	5.4%	4.8%
Markham	7.7%	5.8%	7.1%	5.4%	4.9%
Vaughan	7.5%	6.3%	5.2%	7.5%	5.1%
Halton Hills	7.1%	6.5%	5.6%	6.0%	5.2%
Aurora	6.9%	6.6%	6.9%	6.6%	5.7%
Brampton	6.5%	7.2%	6.1%	6.0%	6.2%
Caledon	11.0%	10.8%	8.8%	7.9%	6.8%
Pickering	9.2%	9.6%	9.3%	8.4%	7.3%
East Gwillimbury	10.0%		9.1%	9.1%	7.5%
Whitchurch-Stouffville	7.7%	9.5%	8.1%	7.4%	7.5%
Georgina	7.3%	9.7%	8.0%	7.6%	7.9%
Scugog			10.0%	10.4%	9.8%
Brock			13.8%	12.3%	10.6%
King	11.4%	12.7%	13.3%	14.3%	15.1%
GTA Average	7.1%	6.8%	6.8%	6.5%	6.0%
GTA Median	7.2%	6.5%	6.5%	6.0%	5.1%

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

Municipality	2010	2011	2012	2013	2014
Kingston	5.5%	4.7%	4.0%	3.6%	2.9%
Cornwall			3.8%	4.0%	3.4%
Belleville		5.0%	4.0%	2.7%	3.5%
Peterborough	3.5%	3.0%	3.2%	3.6%	3.7%
Ottawa	3.4%	3.7%	3.1%	3.5%	4.3%
Brockville	7.0%	7.5%	7.0%	4.9%	5.5%
Quinte West	5.8%	7.1%	7.1%	7.6%	7.9%
Prince Edward County	9.3%	10.6%	10.1%	11.7%	10.9%
Eastern Average	5.8%	5.9%	5.3%	5.2%	5.3%
Eastern Median	5.7%	5.0%	4.0%	3.8%	4.0%

Municipality	2010	2011	2012	2013	2014
Niagara-on-the-Lake	8.7%	8.2%	6.9%	7.1%	5.8%
Port Colborne					5.8%
Thorold	6.9%	8.1%	7.0%	8.5%	6.1%
St. Catharines	6.0%	5.8%	5.8%	6.1%	6.2%
Grimsby					6.6%
Pelham		8.4%	8.6%	8.1%	7.2%
Lincoln	7.6%	8.6%	8.4%	9.2%	7.4%
Hamilton	8.2%	8.5%	8.5%	8.5%	8.6%
Fort Erie	9.8%	10.4%	11.3%	10.9%	10.0%
Wainfleet	12.5%	11.6%	10.6%	11.8%	11.4%
Welland	9.2%	9.1%	9.9%	12.5%	12.4%
West Lincoln	15.1%	14.5%	15.3%	14.1%	16.4%
Niagara Falls	10.8%	9.9%	8.5%	8.7%	N/A
Niagara/Hamilton Average	9.5%	9.4%	9.2%	9.6%	8.7%
Niagara/Hamilton Median	9.0%	8.6%	8.5%	8.7%	7.3%

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

Municipality	2010	2011	2012	2013	2014
Greater Sudbury	4.3%	2.5%	2.7%	2.8%	2.3%
Kenora	2.7%	1.9%	2.4%	1.9%	2.3%
Elliot Lake				3.4%	3.8%
North Bay	4.6%	4.8%	4.1%	4.2%	4.8%
Thunder Bay	5.0%	4.0%	3.5%	6.3%	5.4%
Smooth Rock Falls					6.6%
Parry Sound					6.8%
Timmins	9.9%	10.5%	8.7%	6.6%	7.2%
Sault Ste. Marie	6.3%	4.1%	7.1%	12.8%	11.7%
Greenstone			19.7%	18.2%	18.3%
North Average	5.5%	4.6%	6.9%	7.0%	6.9%
North Median	4.8%	4.1%	4.1%	5.3%	6.0%

Municipality	2010	2011	2012	2013	2014
Orangeville	5.6%	5.6%	0.0%	5.2%	3.0%
Barrie	8.2%	7.0%	6.4%	6.0%	6.3%
Penetanguishene	7.3%	8.5%	9.1%	8.7%	8.1%
Collingwood				7.9%	8.5%
Innisfil	8.8%	0.0%	10.1%	9.0%	9.5%
Wasaga Beach					10.0%
Orillia			12.2%	10.9%	11.4%
Gravenhurst	7.1%	6.4%	10.1%	13.7%	11.5%
Springwater		11.2%	11.6%	12.5%	11.7%
Bracebridge	10.8%	13.5%	12.9%	13.0%	12.2%
Huntsville	12.8%	8.8%	8.0%	14.1%	15.4%
Simcoe/Musk./Duff. Average	8.7%	7.6%	8.9%	10.1%	9.8%
Simcoe/Musk./Duff. Median	8.2%	7.8%	10.1%	10.0%	10.0%

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

Municipality	2010	2011	2012	2013	2014
Guelph	3.3%	3.4%	2.2%	1.6%	1.9%
London	2.7%	2.3%	1.9%	1.6%	2.1%
St. Thomas		3.3%	2.3%	2.7%	2.1%
Sarnia	6.8%	6.4%	7.2%	5.0%	2.3%
Hanover		3.1%	2.8%	3.0%	3.7%
Wellesley	3.8%	3.8%	4.0%	3.9%	3.8%
Owen Sound		3.6%	4.9%	4.7%	4.0%
Woolwich	3.8%	3.9%	4.1%	5.4%	4.2%
Tillsonburg	5.5%		4.7%	3.9%	4.4%
Wilmot	5.4%	5.4%	5.0%	4.1%	4.7%
Saugeen Shores			5.3%	4.8%	4.7%
Waterloo	5.0%	6.0%	3.8%	6.7%	4.8%
Stratford	5.8%	5.4%	5.3%	5.1%	4.8%
St. Marys					4.8%
Ingersoll		5.5%	6.0%	6.0%	5.1%
Brant County	0.0%	0.0%	6.9%	7.0%	5.2%
Puslinch					5.2%
Middlesex Centre	5.9%	6.5%	5.6%	5.3%	5.4%
Centre Wellington					5.5%
Kingsville	6.7%	6.2%	5.5%	5.5%	5.5%
North Dumfries	5.9%	6.5%	6.7%		6.0%
Kitchener	6.2%	6.6%	6.3%	5.7%	6.2%
Leamington					6.3%
Kincardine					6.7%
Chatham-Kent					6.8%
Mapleton					6.9%
Amherstburg					7.0%
Guelph/Eramosa					7.2%
Meaford		6.1%	6.8%	6.2%	7.9%
Lambton Shores		8.6%	8.3%	8.5%	8.0%
Strathroy-Caradoc				8.3%	8.1%
Wellington North					8.7%
Cambridge	7.1%	8.5%	9.1%	9.0%	9.1%
Windsor	11.3%	10.8%	10.0%	9.8%	9.7%
Minto					10.4%
Central Huron	0.0%	0.0%	7.6%	8.2%	10.4%
Erin					13.1%
Grey Highlands				14.2%	14.6%
The Blue Mountains	12.3%	12.0%	13.7%	16.1%	15.3%
Southwest Average	5.4%	5.4%	5.8%	6.2%	6.5%
Southwest Median	5.7%	5.5%	5.5%	5.4%	5.5%

Rates Coverage Ratio

The Rates Coverage Ratio provides a measure of the municipality's ability to cover its costs through its own sources of revenue. According to the Ministry of Municipal Affairs and Housing, a basic target is 40%-60%; an intermediate is 60%-90% and an advanced target is 90% or greater.

Municipality	OSR as a % of Total Expenditures
Wellesley	59.3%
St. Thomas	60.8%
Cornwall	61.3%
Parry Sound	68.9%
Mapleton	69.3%
Windsor	69.7%
Elliot Lake	70.8%
Chatham-Kent	72.9%
Peterborough	73.3%
Smooth Rock Falls	74.0%
Bracebridge	74.8%
West Lincoln	75.0%
Gravenhurst	76.0%
Greater Sudbury	76.3%
Stratford	76.7%
Grey Highlands	76.7%
Quinte West	77.1%
Puslinch	78.0%
Prince Edward County	78.1%
Wilmot	78.2%
Huntsville	78.3%
Ottawa	78.4%
Hamilton	78.9%
London	79.3%
Port Colborne	79.5%
Toronto	79.7%
Kingsville	80.7%
Greenstone	80.8%
Erin	82.0%
Brampton	82.1%
North Dumfries	82.6%
Middlesex Centre	82.7%
Timmins	82.8%
Guelph/Eramosa	82.9%
Vaughan	83.3%
Springwater	83.6%
Scugog	83.9%
Mississauga	84.1%

Municipality	OSR as a % of Total Expenditures
Clarington	84.1%
Sarnia	84.2%
Hanover	84.6%
Woolwich	84.8%
Thunder Bay	85.0%
Amherstburg	85.1%
Saugeen Shores	86.2%
Guelph	86.4%
Brock	86.7%
Central Huron	87.3%
Grimsby	87.4%
Pelham	87.7%
Kenora	87.8%
Kingston	88.3%
Milton	89.3%
North Bay	89.3%
East Gwillimbury	89.5%
Sault Ste. Marie	89.5%
Halton Hills	90.1%
St. Marys	90.8%
Centre Wellington	91.2%
Whitchurch-Stouffville	91.9%
Welland	92.1%
Minto	92.2%
Markham	92.2%
Barrie	92.3%
Lambton Shores	92.7%
Thorold	92.8%
Orillia	93.9%
Newmarket	94.7%
Owen Sound	94.8%
Meaford	94.9%
Burlington	95.0%
Brockville	95.1%
Caledon	95.1%
Oshawa	95.2%
St. Catharines	95.3%
Niagara-on-the-Lake	95.5%

Municipality	OSR as a % of Total Expenditures
Whitby	95.5%
Pickering	95.6%
Orangeville	95.8%
Ingersoll	95.9%
Oakville	96.4%
Georgina	96.9%
Aurora	97.0%
Tillsonburg	97.1%
Cambridge	97.1%
Wellington North	97.7%
Belleville	98.4%
Waterloo	98.4%
Leamington	99.6%
The Blue Mountains	99.6%
Kincardine	100.1%
Innisfil	100.1%
Collingwood	100.7%
Kitchener	101.1%
Penetanguishene	101.4%
Fort Erie	101.7%
Strathroy-Caradoc	101.9%
Wainfleet	102.7%
Wasaga Beach	102.7%
Lincoln	103.5%
King	109.1%
Brant County	124.0%
Average	88.1%
Median	88.3%
Region Niagara	39.3%
Region Peel	45.4%
Wellington County	45.7%
Region York	45.8%
Region Waterloo	50.0%
Region Halton	51.2%
Region Durham	53.0%
District of Muskoka	61.5%
Average	50.4%
Median	50.0%

Revenue and Expenditure Analysis



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 (Note: 2014 population figures were used, however, some services may not be available to the total population). 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 following information has been included in this section of the report:

- ***Net Municipal Levy (2015 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Per \$100,000 of Unweighted and Weighted Assessment***
- ***General Government***
- ***Protection Services***
 - ***Fire, Police***
 - ***Court Security and Prisoner Transportation***
 - ***Conservation Authority***
 - ***Protective Inspection and Control***
 - ***POA***
- ***Transportation Services***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation***



- ***Environmental Services***
 - *Storm Sewer*
 - *Waste Collection*
 - *Waste Disposal*
 - *Waste Diversion*
- ***Health Services***
 - *Public Health Services, Hospitals, Ambulance Services*
 - *Cemeteries*
 - *Emergency Measures*
- ***Social and Family Services***
 - *General Assistance, Assistance to Aged*
 - *Child Care*
- ***Social Housing***
- ***Recreation and Culture***
 - *Parks, Recreation Programs*
 - *Recreation Facilities, Golf Courses, Marina, Ski Hills*
 - *Recreation Facilities Other*
 - *Libraries*
 - *Museums*
 - *Cultural Services*
- ***Planning and Development Services***
 - *Planning*
 - *Commercial and Industrial*



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 2015 municipal levy by-laws and the 2015 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 \$934 to \$4,197 (with an average of \$1,449 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.
- 12 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 80% 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.



2015 Net Municipal Levy Per Capita

Municipality	2015 Levy per Capita	2015 Net Levy Per Capita
Quinte West	\$ 934	low
Wellesley	\$ 976	low
Elliot Lake	\$ 985	low
Springwater	\$ 995	low
Milton	\$ 1,001	low
West Lincoln	\$ 1,015	low
Kingsville	\$ 1,018	low
Hanover	\$ 1,024	low
Wilmot	\$ 1,049	low
Strathroy-Caradoc	\$ 1,096	low
Leamington	\$ 1,102	low
Minto	\$ 1,120	low
Woolwich	\$ 1,128	low
Brampton	\$ 1,138	low
Markham	\$ 1,157	low
St. Thomas	\$ 1,166	low
Whitchurch-Stouffville	\$ 1,172	low
Brant	\$ 1,191	low
Halton Hills	\$ 1,192	low
Wellington North	\$ 1,202	low
Prince Edward County	\$ 1,204	low
Kitchener	\$ 1,216	low
Richmond Hill	\$ 1,234	low
Welland	\$ 1,245	low
Newmarket	\$ 1,247	low
Mapleton	\$ 1,250	low
Centre Wellington	\$ 1,261	low
Mississauga	\$ 1,276	low
Georgina	\$ 1,279	low
Tillsonburg	\$ 1,291	low
Penetanguishene	\$ 1,295	low
Middlesex Centre	\$ 1,296	low
Sault Ste. Marie	\$ 1,319	low
Central Huron	\$ 1,324	low
London	\$ 1,337	low

Municipality	2015 Levy per Capita	2015 Net Levy Per Capita
East Gwillimbury	\$ 1,340	mid
Cornwall	\$ 1,345	mid
Lincoln	\$ 1,354	mid
Aurora	\$ 1,357	mid
Clarington	\$ 1,358	mid
Sarnia	\$ 1,358	mid
Parry Sound	\$ 1,367	mid
Chatham-Kent	\$ 1,368	mid
Amherstburg	\$ 1,368	mid
Barrie	\$ 1,369	mid
Cambridge	\$ 1,370	mid
Burlington	\$ 1,372	mid
Peterborough	\$ 1,377	mid
Huntsville	\$ 1,383	mid
Grimsby	\$ 1,387	mid
Greater Sudbury	\$ 1,390	mid
Toronto	\$ 1,397	mid
Vaughan	\$ 1,399	mid
Innisfil	\$ 1,402	mid
Kenora	\$ 1,404	mid
Pelham	\$ 1,404	mid
Grey Highlands	\$ 1,412	mid
Thorold	\$ 1,430	mid
St. Catharines	\$ 1,442	mid
Whitby	\$ 1,446	mid
North Bay	\$ 1,448	mid
Hamilton	\$ 1,461	mid
North Dumfries	\$ 1,462	mid
Port Colborne	\$ 1,474	mid
Ottawa	\$ 1,477	mid
Saugeen Shores	\$ 1,480	mid
Orangeville	\$ 1,486	mid
Wasaga Beach	\$ 1,488	mid
Brockville	\$ 1,490	mid
Timmins	\$ 1,490	mid

2015 Net Municipal Levy Per Capita (cont'd)

Municipality	2015 Levy per Capita	2015 Net Levy Per Capita
Guelph-Eramosa	\$ 1,497	high
Windsor	\$ 1,504	high
Ingersoll	\$ 1,505	high
Oshawa	\$ 1,509	high
Owen Sound	\$ 1,520	high
Caledon	\$ 1,527	high
Thunder Bay	\$ 1,528	high
Kingston	\$ 1,532	high
Erin	\$ 1,536	high
Kincardine	\$ 1,554	high
Fort Erie	\$ 1,559	high
Scugog	\$ 1,561	high
Smooth Rock Falls	\$ 1,564	high
Oakville	\$ 1,577	high
Stratford	\$ 1,584	high
Guelph	\$ 1,590	high
Pickering	\$ 1,591	high
Wainfleet	\$ 1,596	high
St. Marys	\$ 1,598	high
Meaford	\$ 1,620	high
Brock	\$ 1,623	high
Niagara Falls	\$ 1,635	high
Bracebridge	\$ 1,642	high
Belleville	\$ 1,644	high
Orillia	\$ 1,669	high
Waterloo	\$ 1,720	high
Collingwood	\$ 1,815	high
Lambton Shores	\$ 1,870	high
Gravenhurst	\$ 2,078	high
Puslinch	\$ 2,186	high
Niagara-on-the-Lake	\$ 2,215	high
King	\$ 2,362	high
Greenstone	\$ 2,859	high
The Blue Mountains	\$ 4,197	high
Average	\$ 1,449	
Median	\$ 1,398	

2015 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$607 to \$2,592 (with an average of \$1,158). 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	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Unweighted Assessment
Milton	\$ 607	low
Markham	\$ 620	low
Richmond Hill	\$ 643	low
Vaughan	\$ 662	low
Springwater	\$ 668	low
Whitchurch-Stouffville	\$ 678	low
Caledon	\$ 697	low
Wellesley	\$ 714	low
Oakville	\$ 715	low
The Blue Mountains	\$ 721	low
East Gwillimbury	\$ 725	low
Mapleton	\$ 725	low
Halton Hills	\$ 733	low
Middlesex Centre	\$ 745	low
Grey Highlands	\$ 750	low
King	\$ 754	low
Wilmot	\$ 754	low
Aurora	\$ 759	low
Toronto	\$ 759	low
Mississauga	\$ 778	low
Huntsville	\$ 780	low
Burlington	\$ 785	low
Central Huron	\$ 807	low
Woolwich	\$ 807	low
Newmarket	\$ 809	low
North Dumfries	\$ 812	low
Gravenhurst	\$ 815	low
Wasaga Beach	\$ 816	low
Brant	\$ 832	low
Prince Edward County	\$ 841	low
Saugeen Shores	\$ 845	low
Guelph-Eramosa	\$ 846	low
Lambton Shores	\$ 862	low
Kincardine	\$ 865	low
Puslinch	\$ 868	low
Bracebridge	\$ 869	low

Municipality	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Unweighted Assessment
Erin	\$ 887	mid
Innisfil	\$ 902	mid
Niagara-on-the-Lake	\$ 903	mid
Centre Wellington	\$ 915	mid
Kingsville	\$ 920	mid
West Lincoln	\$ 937	mid
Brampton	\$ 982	mid
Wellington North	\$ 982	mid
Ottawa	\$ 983	mid
Georgina	\$ 984	mid
Scugog	\$ 999	mid
Quinte West	\$ 1,044	mid
Lincoln	\$ 1,049	mid
Minto	\$ 1,064	mid
Meaford	\$ 1,070	mid
Grimsby	\$ 1,094	mid
Collingwood	\$ 1,096	mid
Strathroy-Caradoc	\$ 1,100	mid
Brock	\$ 1,100	mid
Pelham	\$ 1,102	mid
Pickering	\$ 1,105	mid
Waterloo	\$ 1,156	mid
Wainfleet	\$ 1,160	mid
Kitchener	\$ 1,167	mid
Clarington	\$ 1,179	mid
Whitby	\$ 1,182	mid
Leamington	\$ 1,199	mid
Barrie	\$ 1,209	mid
Hanover	\$ 1,220	mid
Penetanguishene	\$ 1,263	mid
Guelph	\$ 1,266	mid
Cambridge	\$ 1,270	mid
Parry Sound	\$ 1,301	mid
Orangeville	\$ 1,314	mid
Chatham-Kent	\$ 1,328	mid

2015 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

Municipality	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Unweighted Assessment
Amherstburg	\$ 1,349	high
Hamilton	\$ 1,362	high
London	\$ 1,362	high
Thorold	\$ 1,365	high
Tillsonburg	\$ 1,378	high
Kingston	\$ 1,387	high
Fort Erie	\$ 1,401	high
Peterborough	\$ 1,425	high
Greater Sudbury	\$ 1,426	high
St. Marys	\$ 1,442	high
Niagara Falls	\$ 1,453	high
Stratford	\$ 1,469	high
Kenora	\$ 1,480	high
St. Catharines	\$ 1,495	high
Orillia	\$ 1,521	high
North Bay	\$ 1,531	high
Sarnia	\$ 1,538	high
Oshawa	\$ 1,539	high
Welland	\$ 1,588	high
St. Thomas	\$ 1,592	high
Brockville	\$ 1,607	high
Port Colborne	\$ 1,638	high
Ingersoll	\$ 1,693	high
Belleville	\$ 1,717	high
Owen Sound	\$ 1,741	high
Sault Ste. Marie	\$ 1,744	high
Cornwall	\$ 1,910	high
Thunder Bay	\$ 1,971	high
Timmins	\$ 2,078	high
Windsor	\$ 2,114	high
Elliot Lake	\$ 2,216	high
Greenstone	\$ 2,384	high
Smooth Rock Falls	\$ 2,592	high
Average	\$ 1,158	
Median	\$ 1,095	
Minimum	\$ 607	
Maximum	\$ 2,592	

2015 Net Municipal Levy Per \$100,000 Weighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$536 to \$2,578 (with an average of \$1,075). 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	2015 Net Levy Per \$100,000 Weighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment
Toronto	\$ 536	low
Milton	\$ 557	low
Markham	\$ 611	low
Richmond Hill	\$ 636	low
Vaughan	\$ 643	low
Oakville	\$ 650	low
Whitchurch-Stouffville	\$ 685	low
Burlington	\$ 688	low
Halton Hills	\$ 690	low
Mississauga	\$ 691	low
Caledon	\$ 701	low
Springwater	\$ 705	low
The Blue Mountains	\$ 711	low
East Gwillimbury	\$ 746	low
Aurora	\$ 749	low
North Dumfries	\$ 756	low
Huntsville	\$ 777	low
Woolwich	\$ 779	low
Wilmot	\$ 780	low
Newmarket	\$ 793	low
King	\$ 794	low
Wasaga Beach	\$ 803	low
Puslinch	\$ 811	low
Gravenhurst	\$ 813	low
Wellesley	\$ 834	low
Grey Highlands	\$ 846	low
Saugeen Shores	\$ 850	low
Niagara-on-the-Lake	\$ 861	low
Bracebridge	\$ 867	low
Prince Edward County	\$ 871	low
Brant	\$ 877	low
Ottawa	\$ 877	low
Guelph-Eramosa	\$ 917	low
Innisfil	\$ 917	low
Kincardine	\$ 919	low

Municipality	2015 Net Levy Per \$100,000 Weighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment
Brampton	\$ 920	mid
Middlesex Centre	\$ 927	mid
Lambton Shores	\$ 934	mid
Erin	\$ 934	mid
Quinte West	\$ 940	mid
Centre Wellington	\$ 943	mid
Waterloo	\$ 976	mid
Kitchener	\$ 987	mid
West Lincoln	\$ 991	mid
Hanover	\$ 993	mid
Georgina	\$ 997	mid
Pickering	\$ 1,024	mid
Grimsby	\$ 1,026	mid
Lincoln	\$ 1,035	mid
Scugog	\$ 1,036	mid
Cambridge	\$ 1,040	mid
Collingwood	\$ 1,044	mid
Guelph	\$ 1,051	mid
Mapleton	\$ 1,069	mid
Kingsville	\$ 1,072	mid
Whitby	\$ 1,094	mid
Pelham	\$ 1,104	mid
Central Huron	\$ 1,108	mid
Hamilton	\$ 1,119	mid
Barrie	\$ 1,122	mid
Meaford	\$ 1,132	mid
Parry Sound	\$ 1,134	mid
Greater Sudbury	\$ 1,136	mid
Tillsonburg	\$ 1,138	mid
Kingston	\$ 1,144	mid
Clarington	\$ 1,146	mid
Strathroy-Caradoc	\$ 1,161	mid
London	\$ 1,163	mid
Wellington North	\$ 1,164	mid
Niagara Falls	\$ 1,165	mid

2015 Net Municipal Levy Per \$100,000 Weighted Assessment (cont'd)

Municipality	2015 Net Levy Per \$100,000 Weighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment
Thorold	\$ 1,181	high
Stratford	\$ 1,193	high
Minto	\$ 1,196	high
Brock	\$ 1,203	high
Orangeville	\$ 1,212	high
Penetanguishene	\$ 1,223	high
Peterborough	\$ 1,236	high
St. Marys	\$ 1,240	high
Kenora	\$ 1,250	high
Wainfleet	\$ 1,251	high
Orillia	\$ 1,264	high
St. Catharines	\$ 1,276	high
Fort Erie	\$ 1,290	high
Brockville	\$ 1,292	high
North Bay	\$ 1,293	high
Sarnia	\$ 1,302	high
Oshawa	\$ 1,314	high
Belleville	\$ 1,328	high
St. Thomas	\$ 1,328	high
Ingersoll	\$ 1,353	high
Sault Ste. Marie	\$ 1,355	high
Amherstburg	\$ 1,374	high
Owen Sound	\$ 1,382	high
Leamington	\$ 1,400	high
Welland	\$ 1,402	high
Cornwall	\$ 1,438	high
Port Colborne	\$ 1,447	high
Chatham-Kent	\$ 1,490	high
Thunder Bay	\$ 1,560	high
Windsor	\$ 1,637	high
Timmins	\$ 1,691	high
Elliot Lake	\$ 1,968	high
Smooth Rock Falls	\$ 2,201	high
Greenstone	\$ 2,578	high
Average	\$ 1,077	
Median	\$ 1,060	
Minimum	\$ 536	
Maximum	\$ 2,578	

2015 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - By Location

Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Prince Edward County	\$ 1,204	\$ 841	\$ 871	low	low	low
Ottawa	\$ 1,477	\$ 1,029	\$ 877	mid	mid	low
Quinte West	\$ 934	\$ 1,044	\$ 940	low	mid	mid
Kingston	\$ 1,532	\$ 1,387	\$ 1,144	high	high	mid
Peterborough	\$ 1,377	\$ 1,425	\$ 1,236	mid	high	high
Brockville	\$ 1,490	\$ 1,607	\$ 1,292	mid	high	high
Belleville	\$ 1,644	\$ 1,717	\$ 1,328	high	high	high
Cornwall	\$ 1,345	\$ 1,910	\$ 1,438	mid	high	high
Eastern Average	\$ 1,375	\$ 1,370	\$ 1,141			

Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Niagara-on-the-Lake	\$ 2,215	\$ 912	\$ 861	high	mid	low
West Lincoln	\$ 1,015	\$ 937	\$ 991	low	mid	mid
Grimsby	\$ 1,387	\$ 1,094	\$ 1,026	mid	mid	mid
Lincoln	\$ 1,354	\$ 1,049	\$ 1,035	mid	mid	mid
Pelham	\$ 1,404	\$ 1,102	\$ 1,104	mid	mid	mid
Hamilton	\$ 1,461	\$ 1,362	\$ 1,119	mid	high	mid
Niagara Falls	\$ 1,635	\$ 1,453	\$ 1,165	high	high	mid
Thorold	\$ 1,430	\$ 1,365	\$ 1,181	mid	high	high
Wainfleet	\$ 1,596	\$ 1,160	\$ 1,251	high	mid	high
St. Catharines	\$ 1,442	\$ 1,495	\$ 1,276	mid	high	high
Fort Erie	\$ 1,559	\$ 1,401	\$ 1,290	high	high	high
Welland	\$ 1,245	\$ 1,588	\$ 1,402	low	high	high
Port Colborne	\$ 1,474	\$ 1,638	\$ 1,447	mid	high	high
Niagara/Hamilton Avg.	\$ 1,478	\$ 1,274	\$ 1,165			

2015 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 1,397	\$ 759	\$ 536	mid	low	low
Milton	\$ 1,001	\$ 607	\$ 557	low	low	low
Markham	\$ 1,157	\$ 620	\$ 611	low	low	low
Richmond Hill	\$ 1,234	\$ 643	\$ 636	low	low	low
Vaughan	\$ 1,399	\$ 662	\$ 643	mid	low	low
Oakville	\$ 1,577	\$ 715	\$ 650	high	low	low
Whitchurch-Stouffville	\$ 1,172	\$ 678	\$ 685	low	low	low
Burlington	\$ 1,372	\$ 785	\$ 688	mid	low	low
Halton Hills	\$ 1,192	\$ 733	\$ 690	low	low	low
Mississauga	\$ 1,276	\$ 778	\$ 691	low	low	low
Caledon	\$ 1,527	\$ 697	\$ 701	high	low	low
East Gwillimbury	\$ 1,340	\$ 725	\$ 746	mid	low	low
Aurora	\$ 1,357	\$ 759	\$ 749	mid	low	low
Newmarket	\$ 1,247	\$ 809	\$ 793	low	low	low
King	\$ 2,362	\$ 754	\$ 794	high	low	low
Brampton	\$ 1,138	\$ 982	\$ 920	low	mid	mid
Georgina	\$ 1,279	\$ 984	\$ 997	low	mid	mid
Pickering	\$ 1,591	\$ 1,105	\$ 1,024	high	mid	mid
Scugog	\$ 1,561	\$ 999	\$ 1,036	high	mid	mid
Whitby	\$ 1,446	\$ 1,182	\$ 1,094	mid	mid	mid
Clarington	\$ 1,358	\$ 1,179	\$ 1,146	mid	mid	mid
Brock	\$ 1,623	\$ 1,100	\$ 1,203	high	mid	high
Oshawa	\$ 1,509	\$ 1,539	\$ 1,314	high	high	high
GTA Average	\$ 1,396	\$ 861	\$ 822			

2015 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

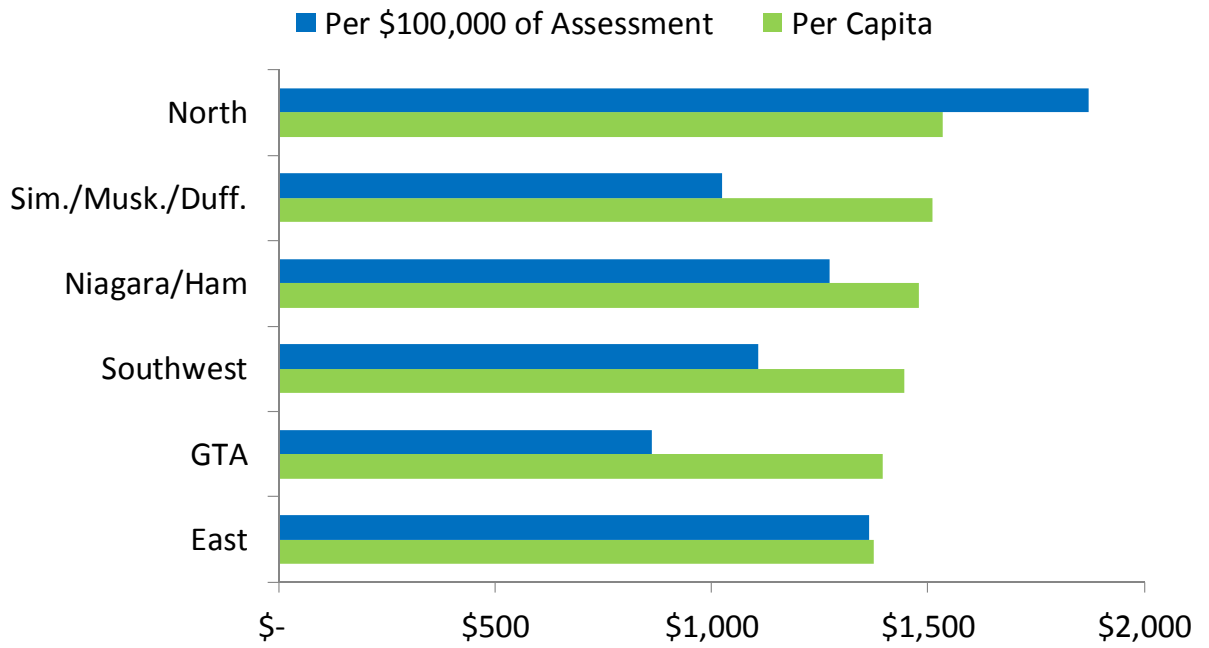
Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Parry Sound	\$ 1,367	\$ 1,301	\$ 1,134	mid	mid	mid
Greater Sudbury	\$ 1,390	\$ 1,426	\$ 1,136	mid	high	mid
Kenora	\$ 1,404	\$ 1,480	\$ 1,250	mid	high	high
North Bay	\$ 1,448	\$ 1,531	\$ 1,293	mid	high	high
Sault Ste. Marie	\$ 1,319	\$ 1,744	\$ 1,355	low	high	high
Thunder Bay	\$ 1,528	\$ 1,971	\$ 1,560	high	high	high
Timmins	\$ 1,490	\$ 2,078	\$ 1,691	mid	high	high
Elliot Lake	\$ 985	\$ 2,216	\$ 1,968	low	high	high
Smooth Rock Falls	\$ 1,564	\$ 2,592	\$ 2,201	high	high	high
Greenstone	\$ 2,859	\$ 2,384	\$ 2,578	high	high	high
North Average	\$ 1,535	\$ 1,872	\$ 1,617			

Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Springwater	\$ 995	\$ 668	\$ 705	low	low	low
Huntsville	\$ 1,383	\$ 780	\$ 777	mid	low	low
Wasaga Beach	\$ 1,488	\$ 816	\$ 803	mid	low	low
Gravenhurst	\$ 2,078	\$ 815	\$ 813	high	low	low
Bracebridge	\$ 1,642	\$ 869	\$ 867	high	low	low
Innisfil	\$ 1,402	\$ 902	\$ 917	mid	mid	low
Collingwood	\$ 1,815	\$ 1,096	\$ 1,044	high	mid	mid
Barrie	\$ 1,369	\$ 1,209	\$ 1,122	mid	mid	mid
Orangeville	\$ 1,486	\$ 1,314	\$ 1,212	mid	mid	high
Penetanguishene	\$ 1,295	\$ 1,263	\$ 1,223	low	mid	high
Orillia	\$ 1,669	\$ 1,521	\$ 1,264	high	high	high
Simcoe/Musk./Duff. Avg.	\$ 1,511	\$ 1,023	\$ 977			

2015 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location (cont'd)

Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
The Blue Mountains	\$ 4,197	\$ 721	\$ 711	high	low	low
North Dumfries	\$ 1,462	\$ 812	\$ 756	mid	low	low
Woolwich	\$ 1,128	\$ 807	\$ 779	low	low	low
Wilmot	\$ 1,049	\$ 754	\$ 780	low	low	low
Puslinch	\$ 2,186	\$ 868	\$ 811	high	low	low
Wellesley	\$ 976	\$ 714	\$ 834	low	low	low
Grey Highlands	\$ 1,412	\$ 750	\$ 846	mid	low	low
Saugeen Shores	\$ 1,480	\$ 845	\$ 850	mid	low	low
Brant	\$ 1,191	\$ 832	\$ 877	low	low	low
Guelph-Eramosa	\$ 1,497	\$ 846	\$ 917	high	low	low
Kincardine	\$ 1,554	\$ 865	\$ 919	high	low	low
Middlesex Centre	\$ 1,296	\$ 745	\$ 927	low	low	mid
Lambton Shores	\$ 1,870	\$ 862	\$ 934	high	low	mid
Erin	\$ 1,536	\$ 887	\$ 934	high	mid	mid
Centre Wellington	\$ 1,261	\$ 915	\$ 943	low	mid	mid
Waterloo	\$ 1,720	\$ 1,156	\$ 976	high	mid	mid
Kitchener	\$ 1,216	\$ 1,167	\$ 987	low	mid	mid
Cambridge	\$ 1,370	\$ 1,270	\$ 1,040	mid	mid	mid
Guelph	\$ 1,590	\$ 1,266	\$ 1,051	high	mid	mid
Mapleton	\$ 1,250	\$ 725	\$ 1,069	low	low	mid
Kingsville	\$ 1,018	\$ 920	\$ 1,072	low	mid	mid
Central Huron	\$ 1,324	\$ 807	\$ 1,108	low	low	mid
Hanover	\$ 1,024	\$ 1,220	\$ 1,131	low	mid	mid
Meaford	\$ 1,620	\$ 1,070	\$ 1,132	high	mid	mid
Tillsonburg	\$ 1,291	\$ 1,378	\$ 1,138	low	high	mid
Strathroy-Caradoc	\$ 1,096	\$ 1,100	\$ 1,161	low	mid	mid
London	\$ 1,337	\$ 1,362	\$ 1,163	low	high	mid
Wellington North	\$ 1,202	\$ 982	\$ 1,164	low	mid	mid
Stratford	\$ 1,584	\$ 1,469	\$ 1,193	high	high	high
Minto	\$ 1,120	\$ 1,064	\$ 1,196	low	mid	high
St. Marys	\$ 1,598	\$ 1,442	\$ 1,240	high	high	high
Sarnia	\$ 1,358	\$ 1,538	\$ 1,302	mid	high	high
St. Thomas	\$ 1,166	\$ 1,592	\$ 1,328	low	high	high
Ingersoll	\$ 1,505	\$ 1,693	\$ 1,353	high	high	high
Amherstburg	\$ 1,368	\$ 1,349	\$ 1,374	mid	high	high
Owen Sound	\$ 1,520	\$ 1,741	\$ 1,382	high	high	high
Leamington	\$ 1,102	\$ 1,199	\$ 1,400	low	mid	high
Chatham-Kent	\$ 1,368	\$ 1,328	\$ 1,490	mid	mid	high
Windsor	\$ 1,504	\$ 2,114	\$ 1,637	high	high	high
Southwest Average	\$ 1,445	\$ 1,107	\$ 1,075			

Summary—2015 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	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
Georgina	\$ 3	\$ 9	\$ 2	\$ 7
Saugeen Shores	\$ 8	\$ 14	\$ 5	\$ 8
Oakville	\$ 24	\$ 41	\$ 11	\$ 18
Kitchener	\$ 10	\$ 22	\$ 10	\$ 21
Wilmot	\$ 25	\$ 31	\$ 18	\$ 22
Minto	\$ 21	\$ 24	\$ 19	\$ 22
Grimsby	\$ 22	\$ 33	\$ 17	\$ 26
Cambridge	\$ 26	\$ 32	\$ 24	\$ 30
Mapleton	\$ 49	\$ 53	\$ 28	\$ 31
Vaughan	\$ 51	\$ 68	\$ 23	\$ 31
Milton	\$ 38	\$ 60	\$ 22	\$ 35
Woolwich	\$ 41	\$ 51	\$ 29	\$ 35
Wellesley	\$ 45	\$ 50	\$ 33	\$ 36
Newmarket	\$ 51	\$ 59	\$ 33	\$ 38
Erin	\$ 67	\$ 70	\$ 37	\$ 39
Pickering	\$ 54	\$ 59	\$ 37	\$ 41
Niagara-on-the-Lake	\$ 88	\$ 103	\$ 36	\$ 42
Lincoln	\$ 45	\$ 56	\$ 35	\$ 43
Waterloo	\$ 47	\$ 65	\$ 32	\$ 43
Wasaga Beach	\$ 80	\$ 86	\$ 42	\$ 46
Welland	\$ 19	\$ 37	\$ 25	\$ 47
Markham	\$ 80	\$ 91	\$ 42	\$ 47
St. Catharines	\$ 35	\$ 46	\$ 37	\$ 47
Quinte West	\$ 29	\$ 43	\$ 32	\$ 48
Scugog	\$ 64	\$ 77	\$ 41	\$ 49
Clarington	\$ 44	\$ 59	\$ 38	\$ 51
Halton Hills	\$ 84	\$ 85	\$ 51	\$ 52
North Dumfries	\$ 89	\$ 95	\$ 49	\$ 53
Middlesex Centre	\$ 91	\$ 93	\$ 52	\$ 53
Aurora	\$ 88	\$ 98	\$ 48	\$ 54
Prince Edward County	\$ 73	\$ 79	\$ 51	\$ 55
Kingsville	\$ 60	\$ 62	\$ 54	\$ 56

General Government (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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Guelph/Eramosa	\$ 97	\$ 102	\$ 55	\$ 58
Central Huron	\$ 92	\$ 95	\$ 56	\$ 58
Chatham-Kent	\$ 52	\$ 60	\$ 51	\$ 59
Brant County	\$ 73	\$ 85	\$ 51	\$ 59
Hamilton	\$ 51	\$ 66	\$ 48	\$ 61
Puslinch	\$ 154	\$ 157	\$ 60	\$ 61
Gravenhurst	\$ 136	\$ 162	\$ 53	\$ 63
Centre Wellington	\$ 80	\$ 88	\$ 57	\$ 63
Kenora	\$ 51	\$ 60	\$ 53	\$ 64
Ottawa	\$ 93	\$ 94	\$ 64	\$ 64
Brock	\$ 85	\$ 94	\$ 58	\$ 64
Fort Erie	\$ 63	\$ 72	\$ 57	\$ 65
Innisfil	\$ 90	\$ 102	\$ 57	\$ 65
Sarnia	\$ 42	\$ 58	\$ 47	\$ 65
Mississauga	\$ 89	\$ 108	\$ 54	\$ 65
Bracebridge	\$ 115	\$ 124	\$ 61	\$ 66
The Blue Mountains	\$ 320	\$ 383	\$ 56	\$ 66
Caledon	\$ 137	\$ 152	\$ 62	\$ 69
East Gwillimbury	\$ 121	\$ 132	\$ 64	\$ 70
Burlington	\$ 118	\$ 125	\$ 67	\$ 71
Whitchurch-Stouffville	\$ 110	\$ 132	\$ 59	\$ 71
Peterborough	\$ 54	\$ 69	\$ 55	\$ 71
Brampton	\$ 75	\$ 87	\$ 62	\$ 72
Toronto	\$ 127	\$ 135	\$ 68	\$ 73
King	\$ 225	\$ 230	\$ 71	\$ 73
Wainfleet	\$ 91	\$ 101	\$ 66	\$ 74
Huntsville	\$ 55	\$ 134	\$ 31	\$ 75
Owen Sound	\$ 62	\$ 66	\$ 71	\$ 76
Thorold	\$ 71	\$ 81	\$ 68	\$ 78
Grey Highlands	\$ 141	\$ 149	\$ 75	\$ 79
Whitby	\$ 100	\$ 103	\$ 80	\$ 82
Wellington North	\$ 98	\$ 103	\$ 79	\$ 83
St. Thomas	\$ 60	\$ 62	\$ 81	\$ 84
North Bay	\$ 73	\$ 85	\$ 77	\$ 90
Cornwall	\$ 60	\$ 64	\$ 86	\$ 90
Belleville	\$ 82	\$ 88	\$ 86	\$ 91

General Government (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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Springwater	\$ 135	\$ 138	\$ 90	\$ 92
Penetanguishene	\$ 86	\$ 94	\$ 84	\$ 92
Strathroy-Caradoc	\$ 87	\$ 92	\$ 86	\$ 92
Brockville	\$ 80	\$ 87	\$ 86	\$ 94
Guelph	\$ 97	\$ 124	\$ 76	\$ 98
Orillia	\$ 93	\$ 108	\$ 85	\$ 98
Oshawa	\$ 90	\$ 99	\$ 90	\$ 100
Orangeville	\$ 115	\$ 116	\$ 101	\$ 101
Kingston	\$ 94	\$ 113	\$ 84	\$ 101
Windsor	\$ 65	\$ 72	\$ 92	\$ 102
Leamington	\$ 90	\$ 101	\$ 98	\$ 110
Stratford	\$ 105	\$ 119	\$ 97	\$ 110
Pelham	\$ 140	\$ 146	\$ 109	\$ 114
Lambton Shores	\$ 239	\$ 245	\$ 111	\$ 114
Collingwood	\$ 192	\$ 203	\$ 113	\$ 120
Kincardine	\$ 228	\$ 235	\$ 126	\$ 130
Barrie	\$ 130	\$ 151	\$ 114	\$ 132
Timmins	\$ 92	\$ 97	\$ 128	\$ 135
West Lincoln	\$ 141	\$ 148	\$ 129	\$ 136
Greater Sudbury	\$ 127	\$ 133	\$ 130	\$ 136
London	\$ 111	\$ 135	\$ 112	\$ 137
St. Marys	\$ 143	\$ 154	\$ 128	\$ 138
Sault Ste. Marie	\$ 104	\$ 109	\$ 137	\$ 144
Meaford	\$ 217	\$ 226	\$ 143	\$ 149
Tillsonburg	\$ 110	\$ 148	\$ 117	\$ 158
Elliot Lake	\$ 76	\$ 78	\$ 170	\$ 175
Ingersoll	\$ 145	\$ 159	\$ 163	\$ 178
Hanover	\$ 155	\$ 169	\$ 183	\$ 200
Port Colborne	\$ 178	\$ 187	\$ 198	\$ 208
Parry Sound	\$ 222	\$ 243	\$ 208	\$ 227
Amherstburg	\$ 269	\$ 273	\$ 267	\$ 270
Thunder Bay	\$ 215	\$ 223	\$ 277	\$ 288
Greenstone	\$ 700	\$ 763	\$ 587	\$ 640
Smooth Rock Falls	\$ 489	\$ 505	\$ 814	\$ 841
Average	\$ 104	\$ 116	\$ 86	\$ 95
Median	\$ 88	\$ 95	\$ 61	\$ 70

General Government (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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Peel	\$ 24	\$ 34	\$ 16	\$ 23
Region Halton	\$ 40	\$ 50	\$ 21	\$ 26
District of Muskoka	\$ 82	\$ 108	\$ 20	\$ 27
Region York	\$ 55	\$ 67	\$ 28	\$ 34
Region Durham	\$ 38	\$ 44	\$ 32	\$ 37
Region Waterloo	\$ 37	\$ 47	\$ 31	\$ 39
Region Niagara	\$ 54	\$ 64	\$ 49	\$ 58
Wellington County	\$ 94	\$ 114	\$ 59	\$ 72
Region Average	\$ 53	\$ 66	\$ 32	\$ 39
Region Median	\$ 47	\$ 57	\$ 29	\$ 35

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 Capita)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
St. Marys	\$ 24	\$ 35
Lambton Shores	\$ 47	\$ 47
Hanover	\$ 39	\$ 51
Smooth Rock Falls	\$ 52	\$ 52
Grey Highlands	\$ 46	\$ 56
Mapleton	\$ 49	\$ 59
Wellington North	\$ 47	\$ 60
Saugeen Shores	\$ 50	\$ 62
West Lincoln	\$ 51	\$ 63
Central Huron	\$ 55	\$ 64
Guelph/Eramosa	\$ 54	\$ 65
Meaford	\$ 59	\$ 71
Wellesley	\$ 54	\$ 75
Ingersoll	\$ 68	\$ 77
Erin	\$ 69	\$ 85
Kincardine	\$ 74	\$ 92
Gravenhurst	\$ 73	\$ 92
Wainfleet	\$ 80	\$ 94
Puslinch	\$ 82	\$ 95
North Dumfries	\$ 89	\$ 101
Minto	\$ 78	\$ 106
Penetanguishene	\$ 90	\$ 107
Brock	\$ 88	\$ 108
Parry Sound	\$ 120	\$ 138
Elliot Lake	\$ 149	\$ 161
Greenstone	\$ 193	\$ 215
The Blue Mountains	\$ 189	\$ 223
Population < 15,000		
Average	\$ 77	\$ 91
Median	\$ 68	\$ 77

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Centre Wellington	\$ 42	\$ 51
Strathroy-Caradoc	\$ 45	\$ 53
Bracebridge	\$ 47	\$ 54
Grimsby	\$ 52	\$ 59
Tillsonburg	\$ 61	\$ 64
Woolwich	\$ 51	\$ 66
Huntsville	\$ 53	\$ 66
Springwater	\$ 60	\$ 69
Kingsville	\$ 60	\$ 69
Middlesex Centre	\$ 62	\$ 71
Wilmot	\$ 62	\$ 72
Amherstburg	\$ 63	\$ 76
Pelham	\$ 55	\$ 77
Leamington	\$ 70	\$ 79
Lincoln	\$ 72	\$ 86
Scugog	\$ 80	\$ 88
Prince Edward County	\$ 83	\$ 95
Orangeville	\$ 90	\$ 97
Niagara-on-the-Lake	\$ 80	\$ 104
East Gwillimbury	\$ 105	\$ 121
King	\$ 109	\$ 133
Port Colborne	\$ 130	\$ 144
Wasaga Beach	\$ 141	\$ 156
Kenora	\$ 138	\$ 161
Collingwood	\$ 190	\$ 212
Owen Sound	\$ 213	\$ 218
Brockville	\$ 264	\$ 271
Population 15,000 - 29,999		
Average	\$ 92	\$ 104
Median	\$ 70	\$ 79

Fire (Sorted by Total Costs per Capita) (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Brant County	\$ 67	\$ 79
Fort Erie	\$ 74	\$ 88
Quinte West	\$ 95	\$ 103
Whitchurch-Stouffville	\$ 97	\$ 107
Halton Hills	\$ 99	\$ 113
Innisfil	\$ 110	\$ 121
Caledon	\$ 118	\$ 139
Clarington	\$ 131	\$ 140
Timmins	\$ 136	\$ 143
Georgina	\$ 154	\$ 159
Newmarket	\$ 157	\$ 160
Aurora	\$ 158	\$ 163
Welland	\$ 172	\$ 178
Peterborough	\$ 183	\$ 189
Pickering	\$ 184	\$ 190
Sault Ste. Marie	\$ 186	\$ 191
Belleville	\$ 199	\$ 209
Cornwall	\$ 205	\$ 212
St. Thomas	\$ 210	\$ 215
Orillia	\$ 205	\$ 216
North Bay	\$ 235	\$ 243
Sarnia	\$ 261	\$ 267
Stratford	\$ 326	\$ 333
Population 30,000 - 99,999		
Average	\$ 163	\$ 172
Median	\$ 158	\$ 163

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Milton	\$ 86	\$ 99
Brampton	\$ 104	\$ 111
Markham	\$ 108	\$ 112
Whitby	\$ 135	\$ 135
Vaughan	\$ 137	\$ 142
Kitchener	\$ 136	\$ 142
Mississauga	\$ 139	\$ 144
Greater Sudbury	\$ 139	\$ 147
Chatham-Kent	\$ 136	\$ 148
Burlington	\$ 156	\$ 163
Cambridge	\$ 161	\$ 164
Hamilton	\$ 158	\$ 166
London	\$ 161	\$ 168
Oakville	\$ 164	\$ 172
Waterloo	\$ 168	\$ 174
Oshawa	\$ 170	\$ 175
St. Catharines	\$ 175	\$ 182
Barrie	\$ 178	\$ 190
Kingston	\$ 186	\$ 194
Guelph	\$ 186	\$ 195
Toronto	\$ 193	\$ 196
Ottawa	\$ 205	\$ 212
Windsor	\$ 217	\$ 223
Thunder Bay	\$ 301	\$ 308
Population > 100,000		
Average	\$ 163	\$ 169
Median	\$ 161	\$ 167

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	Net Costs per \$100,000 CVA	
	Excl Amort	Incl Amort
The Blue Mountains	\$ 73	\$ 74
Grey Highlands	\$ 83	\$ 83
Meaford	\$ 93	\$ 93
Central Huron	\$ 104	\$ 104
Lambton Shores	\$ 111	\$ 111
Kincardine	\$ 117	\$ 117
Saugeen Shores	\$ 153	\$ 156
St. Marys	\$ 159	\$ 159
Penetanguishene	\$ 204	\$ 204
Smooth Rock Falls	\$ 276	\$ 276
Ingersoll	\$ 277	\$ 277
Parry Sound	\$ 295	\$ 295
Greenstone	\$ 315	\$ 315
Hanover	\$ 374	\$ 380
Elliot Lake	\$ 748	\$ 749
Population < 15,000		
Average	\$ 225	\$ 226
Median	\$ 159	\$ 159

Municipality	Net Costs per \$100,000 CVA	
	Excl Amort	Incl Amort
Springwater	\$ 65	\$ 65
Middlesex Centre	\$ 66	\$ 66
Wasaga Beach	\$ 100	\$ 100
Prince Edward County	\$ 145	\$ 145
Kingsville	\$ 153	\$ 154
Collingwood	\$ 163	\$ 164
Tillsonburg	\$ 207	\$ 208
Strathroy-Caradoc	\$ 220	\$ 226
Orangeville	\$ 252	\$ 260
Leamington	\$ 259	\$ 261
Owen Sound	\$ 340	\$ 356
Brockville	\$ 356	\$ 364
Kenora	\$ 473	\$ 473
Population 15,000 - 29,999		
Average	\$ 215	\$ 219
Median	\$ 207	\$ 208

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

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Brant County	\$ 151	\$ 151
Innisfil	\$ 150	\$ 156
Orillia	\$ 246	\$ 247
Quinte West	\$ 263	\$ 265
Peterborough	\$ 280	\$ 291
Stratford	\$ 293	\$ 301
Belleville	\$ 303	\$ 311
North Bay	\$ 306	\$ 314
Sarnia	\$ 342	\$ 348
St. Thomas	\$ 351	\$ 353
Timmins	\$ 416	\$ 434
Sault Ste. Marie	\$ 431	\$ 442
Cornwall	\$ 500	\$ 512
Population 30,000 - 99,999		
Average	\$ 310	\$ 317
Median	\$ 303	\$ 311

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Ottawa	\$ 188	\$ 191
Toronto	\$ 192	\$ 199
Guelph	\$ 205	\$ 213
Kingston	\$ 226	\$ 238
Hamilton	\$ 254	\$ 259
London	\$ 261	\$ 270
Chatham-Kent	\$ 274	\$ 280
Barrie	\$ 285	\$ 291
Greater Sudbury	\$ 296	\$ 303
Thunder Bay	\$ 432	\$ 439
Windsor	\$ 547	\$ 560
Population > 100,000		
Average	\$ 287	\$ 295
Median	\$ 261	\$ 270

Municipality	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
District of Muskoka	\$ 43	\$ 43
Region Halton	\$ 113	\$ 120
Region York	\$ 121	\$ 126
Wellington County	\$ 124	\$ 129
Region Peel	\$ 160	\$ 165
Region Durham	\$ 209	\$ 215
Region Waterloo	\$ 222	\$ 231
Region Niagara	\$ 276	\$ 285
Regional Average		
	\$ 158	\$ 164
Regional Median		
	\$ 142	\$ 147

Court Security Costs

(Sorted by Net Costs per \$100,000 Assessment,

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Chatham-Kent	\$ 2	\$ 2
Prince Edward County	\$ 4	\$ 3
Ottawa	\$ 5	\$ 3
Kingston	\$ 5	\$ 4
Hamilton	\$ 5	\$ 5
Owen Sound	\$ 5	\$ 5
Greater Sudbury	\$ 6	\$ 6
Guelph	\$ 10	\$ 8
London	\$ 9	\$ 9
Belleville	\$ 10	\$ 11
Toronto	\$ 22	\$ 12
Sarnia	\$ 11	\$ 12
Timmins	\$ 10	\$ 14
Barrie	\$ 16	\$ 14
North Bay	\$ 14	\$ 15
Windsor	\$ 11	\$ 15
Peterborough	\$ 16	\$ 16
Cornwall	\$ 15	\$ 21
St. Thomas	\$ 16	\$ 22
Brockville	\$ 23	\$ 25
Average	\$ 11	\$ 11
Median	\$ 10	\$ 11
Region Halton	\$ 2	\$ 1
Region York	\$ 4	\$ 2
Region Durham	\$ 4	\$ 3
Region Peel	\$ 7	\$ 5
Region Waterloo	\$ 8	\$ 6
Region Average	\$ 5	\$ 4
Region Median	\$ 4	\$ 3

Prisoner Transportation

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Hamilton	\$ (11)	\$ (11)
Stratford	\$ (3)	\$ (3)
Ottawa	\$ 0	\$ 0
London	\$ 1	\$ 1
Chatham-Kent	\$ 1	\$ 1
Prince Edward County	\$ 2	\$ 1
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
Belleville	\$ 6	\$ 6
Kingston	\$ 7	\$ 7
Timmins	\$ 8	\$ 12
Average	\$ 1	\$ 2
Median	\$ 2	\$ 1
Region Waterloo	\$ 0	\$ 0
Region York	\$ 0	\$ 0
Region Peel	\$ 1	\$ 1
Region Halton	\$ 3	\$ 2
Region Average	\$ 1	\$ 1
Region 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
Belleville	\$ 0	\$ 0
Tillsonburg	\$ 0	\$ 0
Penetanguishene	\$ 3	\$ 3
Greater Sudbury	\$ 4	\$ 4
Sarnia	\$ 4	\$ 4
Toronto	\$ 8	\$ 4
Orangeville	\$ 5	\$ 5
Mapleton	\$ 9	\$ 5
Strathroy-Caradoc	\$ 6	\$ 6
Wasaga Beach	\$ 11	\$ 6
Springwater	\$ 10	\$ 6
Erin	\$ 12	\$ 7
Middlesex Centre	\$ 12	\$ 7
St. Thomas	\$ 5	\$ 7
The Blue Mountains	\$ 41	\$ 7
Innisfil	\$ 11	\$ 7
Guelph/Eramosa	\$ 13	\$ 7
Chatham-Kent	\$ 7	\$ 7
Brant County	\$ 11	\$ 7
Leamington	\$ 7	\$ 7
Centre Wellington	\$ 10	\$ 7
Ottawa	\$ 11	\$ 8
Peterborough	\$ 8	\$ 8
Brockville	\$ 8	\$ 8
Prince Edward County	\$ 12	\$ 8
London	\$ 8	\$ 9
Kingston	\$ 10	\$ 9
Grey Highlands	\$ 18	\$ 10
Meaford	\$ 15	\$ 10
Windsor	\$ 7	\$ 10
Barrie	\$ 11	\$ 10

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Hamilton	\$ 12	\$ 11
St. Marys	\$ 13	\$ 11
Quinte West	\$ 11	\$ 12
Owen Sound	\$ 11	\$ 12
Collingwood	\$ 21	\$ 13
Lambton Shores	\$ 27	\$ 13
Central Huron	\$ 22	\$ 13
Minto	\$ 14	\$ 14
Cornwall	\$ 10	\$ 14
Kincardine	\$ 26	\$ 14
Saugeen Shores	\$ 27	\$ 15
Timmins	\$ 11	\$ 16
Hanover	\$ 14	\$ 16
North Bay	\$ 16	\$ 17
Thunder Bay	\$ 14	\$ 18
Average	\$ 12	\$ 9
Median	\$ 11	\$ 8

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Region York	\$ 6	\$ 3
Region Halton	\$ 15	\$ 8
Region Waterloo	\$ 11	\$ 9
Region Durham	\$ 12	\$ 10
Region Niagara	\$ 16	\$ 15
Region Peel	\$ 26	\$ 17
Region Average	\$ 14	\$ 10
Region Median	\$ 13	\$ 9

Protective Inspection and Control

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

Municipality	Net Costs	
	Net Costs per Capita	per \$100,000 CVA
Kincardine	\$ (37)	\$ (20)
Ottawa	\$ (11)	\$ (8)
Elliot Lake	\$ (2)	\$ (4)
Leamington	\$ 1	\$ 1
Amherstburg	\$ 1	\$ 1
Ingersoll	\$ 1	\$ 1
Central Huron	\$ 2	\$ 1
Hanover	\$ 1	\$ 1
Guelph/Eramosa	\$ 3	\$ 2
St. Marys	\$ 2	\$ 2
Quinte West	\$ 2	\$ 2
Centre Wellington	\$ 3	\$ 2
Caledon	\$ 7	\$ 3
Whitchurch-Stouffville	\$ 7	\$ 4
Markham	\$ 7	\$ 4
Strathroy-Caradoc	\$ 4	\$ 4
Orangeville	\$ 5	\$ 4
Middlesex Centre	\$ 7	\$ 4
Niagara-on-the-Lake	\$ 11	\$ 4
Springwater	\$ 7	\$ 5
Oakville	\$ 11	\$ 5
Brockville	\$ 5	\$ 5
Timmins	\$ 4	\$ 5
Lincoln	\$ 7	\$ 6
Pelham	\$ 7	\$ 6
Puslinch	\$ 15	\$ 6
Sarnia	\$ 6	\$ 6
East Gwillimbury	\$ 12	\$ 6
Milton	\$ 11	\$ 6
Woolwich	\$ 10	\$ 7
Mississauga	\$ 11	\$ 7
Wilmot	\$ 10	\$ 7
Kingston	\$ 8	\$ 7

Municipality	Net Costs	
	Net Costs per Capita	per \$100,000 CVA
Grimsby	\$ 10	\$ 7
Belleville	\$ 7	\$ 7
Burlington	\$ 14	\$ 8
St. Catharines	\$ 7	\$ 8
Gravenhurst	\$ 20	\$ 8
Wasaga Beach	\$ 15	\$ 8
The Blue Mountains	\$ 46	\$ 8
Brant County	\$ 11	\$ 8
Peterborough	\$ 8	\$ 8
Bracebridge	\$ 16	\$ 8
St. Thomas	\$ 6	\$ 9
Halton Hills	\$ 14	\$ 9
Cambridge	\$ 9	\$ 9
Prince Edward County	\$ 13	\$ 9
King	\$ 28	\$ 9
Huntsville	\$ 16	\$ 9
Innisfil	\$ 15	\$ 9
Aurora	\$ 17	\$ 9
Collingwood	\$ 16	\$ 10
Chatham-Kent	\$ 10	\$ 10
Cornwall	\$ 8	\$ 11
Newmarket	\$ 17	\$ 11
Toronto	\$ 23	\$ 12
Greater Sudbury	\$ 12	\$ 13
Tillsonburg	\$ 12	\$ 13
Welland	\$ 10	\$ 13
Clarington	\$ 16	\$ 13
North Bay	\$ 13	\$ 13
Owen Sound	\$ 12	\$ 14
Penetanguishene	\$ 14	\$ 14
Brock	\$ 21	\$ 14
Whitby	\$ 18	\$ 15

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Barrie	\$ 17	\$ 15
Waterloo	\$ 22	\$ 15
Thunder Bay	\$ 12	\$ 15
Mapleton	\$ 26	\$ 15
Vaughan	\$ 35	\$ 16
Orillia	\$ 18	\$ 17
London	\$ 17	\$ 17
Brampton	\$ 21	\$ 17
Meaford	\$ 28	\$ 18
Scugog	\$ 30	\$ 19
Lambton Shores	\$ 41	\$ 19
Greenstone	\$ 23	\$ 19
Erin	\$ 36	\$ 20
Thorold	\$ 21	\$ 20
Stratford	\$ 22	\$ 20
Port Colborne	\$ 19	\$ 21
Kitchener	\$ 23	\$ 22
Hamilton	\$ 24	\$ 22
Fort Erie	\$ 27	\$ 24
North Dumfries	\$ 45	\$ 25
Georgina	\$ 34	\$ 26
Oshawa	\$ 26	\$ 26
Guelph	\$ 34	\$ 27
Wellington North	\$ 34	\$ 27
Sault Ste. Marie	\$ 21	\$ 27
Wainfleet	\$ 38	\$ 28
Kenora	\$ 28	\$ 30
Windsor	\$ 23	\$ 32
Pickering	\$ 50	\$ 35
Parry Sound	\$ 52	\$ 48
Smooth Rock Falls	\$ 43	\$ 72
Average	\$ 16	\$ 12
Median	\$ 14	\$ 9

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)
Greenstone	\$ (16)	\$ (13)
St. Thomas	\$ (8)	\$ (11)
Brockville	\$ (9)	\$ (9)
Brant County	\$ (9)	\$ (6)
Springwater	\$ (9)	\$ (6)
Innisfil	\$ (8)	\$ (5)
Collingwood	\$ (8)	\$ (4)
Quinte West	\$ (4)	\$ (4)
Orillia	\$ (5)	\$ (4)
Belleville	\$ (4)	\$ (4)
Cambridge	\$ (4)	\$ (4)
Leamington	\$ (3)	\$ (4)
Strathroy-Caradoc	\$ (3)	\$ (3)
Wasaga Beach	\$ (6)	\$ (3)
Middlesex Centre	\$ (5)	\$ (3)
Wainfleet	\$ (4)	\$ (3)
St. Catharines	\$ (2)	\$ (2)
West Lincoln	\$ (2)	\$ (2)
Thorold	\$ (2)	\$ (2)
Lincoln	\$ (3)	\$ (2)
Grimsby	\$ (3)	\$ (2)
Niagara-on-the-Lake	\$ (5)	\$ (2)
Oshawa	\$ (1)	\$ (1)
Milton	\$ (2)	\$ (1)
Pickering	\$ (1)	\$ (1)
Brock	\$ (1)	\$ (1)
Clarington	\$ (1)	\$ (1)
Scugog	\$ (1)	\$ (1)
Whitchurch-Stouffville	\$ (0)	\$ (0)
Wilmot	\$ 0	\$ 0
Mississauga	\$ 5	\$ 3
East Gwillimbury	\$ 8	\$ 4

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Hamilton	\$ 6	\$ 6
Greater Sudbury	\$ 6	\$ 7
Prince Edward County	\$ 10	\$ 7
Kingston	\$ 9	\$ 8
Ottawa	\$ 12	\$ 8
Toronto	\$ 16	\$ 9
Caledon	\$ 21	\$ 10
Brampton	\$ 13	\$ 11
London	\$ 11	\$ 11
Timmins	\$ 10	\$ 14
Sault Ste. Marie	\$ 11	\$ 15
Chatham-Kent	\$ 15	\$ 15
Kenora	\$ 16	\$ 17
Guelph	\$ 25	\$ 20
Thunder Bay	\$ 16	\$ 21
Peterborough	\$ 22	\$ 23
Burlington	\$ 44	\$ 25
North Bay	\$ 28	\$ 29
Windsor	\$ 26	\$ 37
Barrie	\$ 52	\$ 46
Parry Sound	\$ 193	\$ 181
Average	\$ 8	\$ 7
Median	\$ (1)	\$ (1)
Wellington County	\$ (5)	\$ (3)
Region Halton	\$ (3)	\$ (1)
District of Muskoka	\$ 13	\$ 3
Region York	\$ 11	\$ 6
Region Waterloo	\$ 9	\$ 7
Region Durham	\$ 11	\$ 9
Region Niagara	\$ 16	\$ 14
Region Average	\$ 7	\$ 5
Region 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	Per Ln Km		Per Capita		Per	
	Excl	Incl	Excl	Incl	\$100,000	Per \$100,000
	Amort	Amort	Amort	Amort	CVA Excl	CVA Incl
Gravenhurst	\$ 581	\$ 1,932	\$ 19	\$ 64	\$ 7	\$ 25
Mississauga	\$ 1,291	\$ 7,023	\$ 9	\$ 48	\$ 5	\$ 29
Pickering	\$ 2,105	\$ 5,703	\$ 16	\$ 43	\$ 11	\$ 30
Aurora	\$ 5,086	\$ 9,552	\$ 35	\$ 66	\$ 19	\$ 36
East Gwillimbury	\$ 1,062	\$ 4,604	\$ 17	\$ 72	\$ 9	\$ 39
Wellesley	\$ 3,460	\$ 3,489	\$ 54	\$ 54	\$ 39	\$ 39
Grimsby	\$ 1,228	\$ 4,332	\$ 15	\$ 54	\$ 12	\$ 42
Leamington	\$ 836	\$ 2,120	\$ 16	\$ 40	\$ 17	\$ 44
Markham	\$ 5,133	\$ 14,421	\$ 31	\$ 86	\$ 16	\$ 45
Caledon	\$ 674	\$ 4,917	\$ 14	\$ 102	\$ 6	\$ 46
Niagara-on-the-Lake	\$ 2,129	\$ 4,338	\$ 57	\$ 116	\$ 23	\$ 47
Whitchurch-Stouffville	\$ 4,898	\$ 10,007	\$ 44	\$ 90	\$ 24	\$ 48
Vaughan	\$ 5,805	\$ 16,754	\$ 37	\$ 107	\$ 17	\$ 49
Newmarket	\$ 5,061	\$ 12,000	\$ 33	\$ 77	\$ 21	\$ 50
Clarington	\$ 139	\$ 3,469	\$ 2	\$ 59	\$ 2	\$ 51
Grey Highlands	\$ 210	\$ 2,156	\$ 9	\$ 96	\$ 5	\$ 51
Kitchener	\$ 2,492	\$ 9,041	\$ 15	\$ 56	\$ 15	\$ 53
Oakville	\$ 8,786	\$ 16,658	\$ 65	\$ 122	\$ 29	\$ 54
Wainfleet	\$ 598	\$ 1,699	\$ 29	\$ 81	\$ 21	\$ 59
Collingwood	\$ 2,646	\$ 6,984	\$ 39	\$ 104	\$ 23	\$ 61
Milton	\$ 2,962	\$ 9,799	\$ 32	\$ 105	\$ 19	\$ 61
Brampton	\$ 6,427	\$ 13,821	\$ 35	\$ 76	\$ 30	\$ 63
Burlington	\$ 8,504	\$ 14,080	\$ 73	\$ 120	\$ 41	\$ 68
Guelph/Eramosa	\$ 1,152	\$ 5,471	\$ 29	\$ 139	\$ 17	\$ 79
The Blue Mountains	\$ 6,029	\$ 10,955	\$ 252	\$ 458	\$ 44	\$ 79
Lambton Shores	\$ 1,064	\$ 4,591	\$ 40	\$ 173	\$ 19	\$ 80
Brock	\$ (489)	\$ 6,948	\$ (8)	\$ 118	\$ (6)	\$ 81
Erin	\$ 3,547	\$ 8,280	\$ 62	\$ 145	\$ 35	\$ 81
Oshawa	\$ 2,863	\$ 10,745	\$ 21	\$ 81	\$ 22	\$ 81
Waterloo	\$ 7,387	\$ 16,139	\$ 60	\$ 131	\$ 40	\$ 88
Lincoln	\$ 2,057	\$ 4,556	\$ 52	\$ 116	\$ 40	\$ 89
Puslinch	\$ 2,513	\$ 6,206	\$ 93	\$ 229	\$ 36	\$ 89
Fort Erie	\$ 932	\$ 4,329	\$ 22	\$ 101	\$ 19	\$ 90
Woolwich	\$ 3,191	\$ 8,181	\$ 51	\$ 132	\$ 36	\$ 92
St. Catharines	\$ 3,984	\$ 10,343	\$ 34	\$ 88	\$ 35	\$ 92
Innisfil	\$ 1,627	\$ 7,320	\$ 32	\$ 144	\$ 20	\$ 92

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

Municipality	Per Ln Km		Per Capita		Per	
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	\$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Penetanguishene	\$ 6,103	\$ 11,025	\$ 53	\$ 96	\$ 52	\$ 94
Bracebridge	\$ 915	\$ 7,288	\$ 22	\$ 178	\$ 12	\$ 95
North Dumfries	\$ 11,271	\$ 12,250	\$ 159	\$ 172	\$ 88	\$ 95
Georgina	\$ 1,834	\$ 8,794	\$ 26	\$ 125	\$ 20	\$ 95
Cambridge	\$ 7,204	\$ 10,751	\$ 72	\$ 107	\$ 66	\$ 98
Middlesex Centre	\$ 2,917	\$ 9,919	\$ 51	\$ 173	\$ 29	\$ 98
Kincardine	\$ 1,341	\$ 3,149	\$ 77	\$ 180	\$ 42	\$ 100
Strathroy-Caradoc			\$ 13	\$ 101	\$ 13	\$ 101
Whitby	\$ 4,341	\$ 15,530	\$ 35	\$ 127	\$ 28	\$ 102
Centre Wellington	\$ 1,850	\$ 8,219	\$ 32	\$ 143	\$ 23	\$ 103
Hanover	\$ 2,893	\$ 8,400	\$ 30	\$ 88	\$ 36	\$ 104
King	\$ 9,137	\$ 14,832	\$ 205	\$ 333	\$ 65	\$ 106
Springwater	\$ 1,263	\$ 4,958	\$ 41	\$ 162	\$ 27	\$ 108
Wasaga Beach	\$ 4,916	\$ 10,368	\$ 98	\$ 206	\$ 52	\$ 109
Central Huron	\$ 1,663	\$ 4,856	\$ 62	\$ 180	\$ 38	\$ 110
Halton Hills	\$ 3,822	\$ 12,577	\$ 55	\$ 182	\$ 34	\$ 110
Scugog	\$ 6,213	\$ 9,020	\$ 123	\$ 179	\$ 79	\$ 115
Owen Sound	\$ (192)	\$ 9,339	\$ (2)	\$ 101	\$ (2)	\$ 116
West Lincoln	\$ 2,053	\$ 3,741	\$ 74	\$ 135	\$ 68	\$ 123
Sarnia	\$ 2,980	\$ 9,288	\$ 36	\$ 114	\$ 41	\$ 128
Mapleton	\$ 411	\$ 5,533	\$ 17	\$ 223	\$ 10	\$ 128
Wilmot	\$ 3,756	\$ 8,877	\$ 78	\$ 183	\$ 54	\$ 129
Saugeen Shores	\$ 2,385	\$ 8,059	\$ 69	\$ 234	\$ 39	\$ 132
Thorold	\$ 4,285	\$ 8,883	\$ 68	\$ 141	\$ 65	\$ 135
Port Colborne	\$ 2,834	\$ 5,347	\$ 76	\$ 144	\$ 85	\$ 161
Ingersoll	\$ 9,615	\$ 18,745	\$ 81	\$ 158	\$ 91	\$ 177
Tillsonburg	\$ 6,964	\$ 12,415	\$ 98	\$ 176	\$ 104	\$ 186
Kingsville	\$ 331	\$ 10,083	\$ 7	\$ 211	\$ 6	\$ 190
Meaford	\$ 5,478	\$ 8,057	\$ 197	\$ 289	\$ 130	\$ 190
Huntsville	\$ 3,289	\$ 8,178	\$ 137	\$ 341	\$ 77	\$ 191
Minto	\$ 3,482	\$ 4,898	\$ 155	\$ 218	\$ 147	\$ 207
Pelham	\$ 3,814	\$ 9,176	\$ 113	\$ 273	\$ 88	\$ 213
Welland	\$ 10,983	\$ 15,174	\$ 122	\$ 168	\$ 155	\$ 214
Orangeville	\$ 19,359	\$ 32,800	\$ 157	\$ 266	\$ 138	\$ 234
Wellington North	\$ 6,780	\$ 16,153	\$ 164	\$ 392	\$ 133	\$ 316
Amherstburg	\$ 7,547	\$ 20,753	\$ 121	\$ 332	\$ 120	\$ 329
Lower Tier Average	\$ 3,828	\$ 9,160	\$ 61	\$ 149	\$ 42	\$ 103
Lower Tier Median	\$ 2,962	\$ 8,794	\$ 43	\$ 129	\$ 29	\$ 93

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

Municipality	Per Ln Km		Per Capita		Per	
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	\$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Cornwall	\$ 1,422	\$ 1,422	\$ 17	\$ 17	\$ 24	\$ 24
Toronto	\$ 10,327	\$ 15,661	\$ 56	\$ 84	\$ 30	\$ 45
Ottawa	\$ 2,867	\$ 8,069	\$ 33	\$ 94	\$ 23	\$ 64
Guelph	\$ 3,844	\$ 10,675	\$ 33	\$ 91	\$ 26	\$ 72
Peterborough	\$ 1,800	\$ 6,535	\$ 21	\$ 75	\$ 21	\$ 77
Barrie	\$ 4,624	\$ 10,188	\$ 50	\$ 111	\$ 44	\$ 97
Sault Ste. Marie	\$ 3,662	\$ 4,917	\$ 58	\$ 77	\$ 76	\$ 102
Brockville	\$ 4,185	\$ 7,707	\$ 58	\$ 107	\$ 63	\$ 115
London	\$ 5,410	\$ 12,661	\$ 51	\$ 120	\$ 52	\$ 122
Kingston	\$ 5,360	\$ 10,456	\$ 73	\$ 142	\$ 65	\$ 127
Hamilton	\$ 4,273	\$ 12,798	\$ 50	\$ 150	\$ 46	\$ 139
Chatham-Kent	\$ 1,350	\$ 4,632	\$ 44	\$ 151	\$ 43	\$ 146
Brant County			\$ 117	\$ 231	\$ 81	\$ 160
Orillia	\$ 1,336	\$ 15,231	\$ 16	\$ 178	\$ 14	\$ 162
Windsor	\$ 2,363	\$ 11,198	\$ 26	\$ 121	\$ 36	\$ 171
Stratford	\$ 10,990	\$ 15,355	\$ 134	\$ 188	\$ 124	\$ 174
St. Marys	\$ 7,618	\$ 12,055	\$ 125	\$ 198	\$ 112	\$ 178
St. Thomas	\$ 7,037	\$ 12,692	\$ 82	\$ 148	\$ 111	\$ 200
Kenora	\$ 4,930	\$ 10,432	\$ 97	\$ 205	\$ 102	\$ 215
Prince Edward County	\$ 2,026	\$ 4,545	\$ 138	\$ 309	\$ 96	\$ 216
Greater Sudbury	\$ 3,338	\$ 12,205	\$ 61	\$ 221	\$ 62	\$ 226
Timmins	\$ 8,074	\$ 10,003	\$ 140	\$ 174	\$ 195	\$ 242
Thunder Bay	\$ 2,958	\$ 12,963	\$ 46	\$ 201	\$ 59	\$ 260
North Bay	\$ 9,919	\$ 18,024	\$ 137	\$ 249	\$ 145	\$ 264
Parry Sound	\$ 7,172	\$ 20,333	\$ 114	\$ 323	\$ 107	\$ 302
Belleville	\$ 4,471	\$ 17,565	\$ 80	\$ 315	\$ 83	\$ 328
Elliot Lake	\$ 7,559	\$ 11,682	\$ 125	\$ 193	\$ 281	\$ 435
Quinte West	\$ 4,100	\$ 13,970	\$ 137	\$ 468	\$ 153	\$ 523
Greenstone	\$ 13,700	\$ 20,249	\$ 490	\$ 724	\$ 411	\$ 608
Smooth Rock Falls	\$ 7,811	\$ 16,489	\$ 237	\$ 501	\$ 396	\$ 835
Single Tier Average	\$ 5,328	\$ 11,749	\$ 95	\$ 206	\$ 103	\$ 221
SingleTier Median	\$ 4,471	\$ 12,055	\$ 67	\$ 176	\$ 71	\$ 172

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

Municipality	Per Ln Km		Per Capita		Per \$100,000	
	Excl Amort	Incl Amort	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
Region Halton	\$ 9,916	\$ 19,519	\$ 19	\$ 37	\$ 10	\$ 19
Region Niagara			\$ 4	\$ 33	\$ 3	\$ 30
Region Peel	\$ 16,062	\$ 39,607	\$ 18	\$ 45	\$ 12	\$ 30
Region York	\$ 8,427	\$ 18,436	\$ 30	\$ 66	\$ 15	\$ 34
Region Waterloo	\$ 1,404	\$ 17,031	\$ 5	\$ 55	\$ 4	\$ 45
District of Muskoka	\$ 1,697	\$ 7,373	\$ 43	\$ 185	\$ 10	\$ 46
Region Durham	\$ 1,987	\$ 16,623	\$ 7	\$ 60	\$ 6	\$ 50
Wellington County	\$ 1,289	\$ 7,325	\$ 20	\$ 114	\$ 13	\$ 72
Region Average	\$ 5,826	\$ 17,988	\$ 18	\$ 74	\$ 9	\$ 41
Region Median	\$ 1,987	\$ 17,031	\$ 19	\$ 57	\$ 10	\$ 40

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

Municipality	Per Ln Km		Net Costs		Net Costs	Net Costs
	Excl Amort	Per Ln Km Incl Amort	per Capita Excl Amort	per Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Vaughan	\$ 5,998	\$ 5,998	\$ 0	\$ 0	\$ 0	\$ 0
Kitchener	\$ 4,498	\$ 4,498	\$ 0	\$ 0	\$ 0	\$ 0
East Gwillimbury	\$ 569	\$ 569	\$ 0	\$ 0	\$ 0	\$ 0
Oshawa	\$ 4,429	\$ 4,429	\$ 0	\$ 0	\$ 0	\$ 0
Whitchurch-Stouffville		\$ 8,025		\$ 1		\$ 0
Wasaga Beach	\$ 2,350	\$ 2,350	\$ 1	\$ 1	\$ 1	\$ 1
Whitby	\$ 9,358	\$ 9,358	\$ 1	\$ 1	\$ 1	\$ 1
Waterloo		\$ 9,808		\$ 1		\$ 1
Welland	\$ 12,377	\$ 16,071	\$ 0	\$ 1	\$ 1	\$ 1
Port Colborne	\$ 230	\$ 286	\$ 1	\$ 1	\$ 1	\$ 1
Leamington	\$ 841	\$ 1,334	\$ 1	\$ 1	\$ 1	\$ 1
Collingwood	\$ 22,823	\$ 22,823	\$ 2	\$ 2	\$ 1	\$ 1
Niagara-on-the-Lake	\$ 2,055	\$ 2,166	\$ 4	\$ 4	\$ 2	\$ 2
Halton Hills	\$ 8,466	\$ 8,466	\$ 4	\$ 4	\$ 3	\$ 3
Owen Sound	\$ 10,344	\$ 10,344	\$ 2	\$ 2	\$ 3	\$ 3
Fort Erie	\$ 1,240	\$ 1,240	\$ 4	\$ 4	\$ 4	\$ 4
Kingsville	\$ 1,379	\$ 1,501	\$ 5	\$ 5	\$ 4	\$ 5
Caledon	\$ 2,467	\$ 2,827	\$ 10	\$ 11	\$ 4	\$ 5
Thorold	\$ 7,764	\$ 7,937	\$ 6	\$ 6	\$ 6	\$ 6
Gravenhurst	\$ 1,112	\$ 1,992	\$ 10	\$ 17	\$ 4	\$ 7
Pickering	\$ 5,558	\$ 5,618	\$ 12	\$ 12	\$ 8	\$ 9
Woolwich	\$ 1,440	\$ 1,440	\$ 14	\$ 14	\$ 10	\$ 10
Wilmot	\$ 670	\$ 2,434	\$ 4	\$ 14	\$ 3	\$ 10
Meaford		\$ 673		\$ 21		\$ 14
Penetanguishene	\$ 14,678	\$ 21,893	\$ 10	\$ 14	\$ 9	\$ 14
Georgina	\$ 90,452	\$ 92,613	\$ 18	\$ 18	\$ 14	\$ 14
The Blue Mountains		\$ 2,254		\$ 89		\$ 16
Saugeen Shores	\$ 2,220	\$ 2,618	\$ 24	\$ 28	\$ 13	\$ 16
Guelph/Eramosa	\$ 1,744	\$ 3,189	\$ 16	\$ 29	\$ 9	\$ 16
Bracebridge	\$ 2,038	\$ 2,057	\$ 32	\$ 33	\$ 17	\$ 17
Innisfil	\$ 6,944	\$ 11,610	\$ 18	\$ 30	\$ 12	\$ 19
Strathroy-Caradoc			\$ 9	\$ 23	\$ 9	\$ 23

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km		Net Costs		Net Costs	Net Costs
	Excl Amort	Per Ln Km Incl Amort	per Capita Excl Amort	per Capita Incl Amort	per \$100,000 CVA Excl Amort	per \$100,000 CVA Incl Amort
Lambton Shores	\$ 1,509	\$ 2,014	\$ 39	\$ 52	\$ 18	\$ 24
Puslinch	\$ 1,688	\$ 5,565	\$ 24	\$ 80	\$ 9	\$ 31
Clarington	\$ 3,556	\$ 18,078	\$ 8	\$ 43	\$ 7	\$ 37
Mapleton	\$ 1,596	\$ 2,143	\$ 52	\$ 69	\$ 30	\$ 40
Kincardine	\$ 2,477	\$ 2,759	\$ 65	\$ 73	\$ 36	\$ 40
Wainfleet	\$ 1,573	\$ 1,719	\$ 53	\$ 58	\$ 39	\$ 43
Middlesex Centre	\$ 3,362	\$ 5,108	\$ 54	\$ 82	\$ 31	\$ 46
Centre Wellington	\$ 3,074	\$ 4,626	\$ 48	\$ 72	\$ 35	\$ 52
Springwater	\$ 1,842	\$ 6,610	\$ 22	\$ 78	\$ 14	\$ 52
Scugog	\$ 2,496	\$ 4,794	\$ 43	\$ 83	\$ 28	\$ 53
West Lincoln	\$ 3,263	\$ 3,315	\$ 60	\$ 61	\$ 55	\$ 55
Minto	\$ 2,015	\$ 4,718	\$ 27	\$ 63	\$ 26	\$ 60
Central Huron	\$ 1,039	\$ 1,940	\$ 55	\$ 103	\$ 34	\$ 63
Brock	\$ 1,232	\$ 2,895	\$ 59	\$ 138	\$ 40	\$ 94
Erin	\$ 4,642	\$ 5,666	\$ 148	\$ 181	\$ 83	\$ 101
Grey Highlands	\$ 1,137	\$ 2,547	\$ 106	\$ 237	\$ 56	\$ 126
Wellesley	\$ 10,627	\$ 39,807	\$ 121	\$ 454	\$ 87	\$ 327
Lower Tier Average	\$ 6,163	\$ 7,973	\$ 26	\$ 47	\$ 17	\$ 30
Lower Tier Median	\$ 2,408	\$ 3,872	\$ 12	\$ 18	\$ 9	\$ 14

Roadways—Unpaved (cont'd)

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

Municipality	Per Ln Km		Net Costs		Net Costs	
	Excl Amort	Per Ln Km Incl Amort	per Capita Excl Amort	per Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
St. Marys			\$ 0	\$ 0	\$ 0	\$ 0
Peterborough		\$ 4,518		\$ 0		\$ 0
Windsor	\$ 480	\$ 1,535	\$ 0	\$ 0	\$ 0	\$ 0
Quinte West	\$ 2,597	\$ 2,597	\$ 0	\$ 0	\$ 0	\$ 0
St. Thomas	\$ 1,629	\$ 22,777	\$ 0	\$ 1	\$ 0	\$ 1
London	\$ 14,842	\$ 14,842	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	\$ 2,102	\$ 2,703	\$ 1	\$ 1	\$ 1	\$ 1
Hamilton	\$ 13,803	\$ 13,868	\$ 1	\$ 1	\$ 1	\$ 1
Sault Ste. Marie	\$ 2,872	\$ 5,181	\$ 1	\$ 1	\$ 1	\$ 2
Ottawa	\$ 4,428	\$ 4,428	\$ 5	\$ 5	\$ 4	\$ 4
North Bay	\$ 4,569	\$ 16,072	\$ 2	\$ 7	\$ 2	\$ 8
Thunder Bay	\$ 4,433	\$ 4,433	\$ 7	\$ 7	\$ 9	\$ 9
Greater Sudbury	\$ 2,966	\$ 3,350	\$ 11	\$ 12	\$ 11	\$ 13
Prince Edward County	\$ 1,573	\$ 1,573	\$ 22	\$ 22	\$ 16	\$ 16
Brant County			\$ 25	\$ 33	\$ 17	\$ 23
Kenora	\$ 733	\$ 1,167	\$ 17	\$ 26	\$ 17	\$ 28
Timmins	\$ 4,377	\$ 4,819	\$ 20	\$ 22	\$ 28	\$ 31
Chatham-Kent	\$ 1,872	\$ 2,010	\$ 59	\$ 64	\$ 58	\$ 62
Elliot Lake	\$ 1,982	\$ 7,312	\$ 10	\$ 38	\$ 23	\$ 86
Greenstone	\$ 6,140	\$ 6,140	\$ 186	\$ 186	\$ 156	\$ 156
Single Tier Average	\$ 4,200	\$ 6,629	\$ 19	\$ 22	\$ 18	\$ 22
Single Tier Median	\$ 2,872	\$ 4,475	\$ 5	\$ 6	\$ 4	\$ 6
Region Peel	\$ 10,926	\$ 10,926	\$ 0	\$ 0	\$ 0	\$ 0
Wellington County	\$ 1,462	\$ 2,663	\$ 0	\$ 1	\$ 0	\$ 0
Region Average	\$ 6,194	\$ 6,795	\$ 0	\$ 0	\$ 0	\$ 0
Region Median	\$ 6,194	\$ 6,795	\$ 0	\$ 0	\$ 0	\$ 0

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

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface		Total Net Costs per m2 Surface		Net Costs per \$100,000 CVA Excl Amort		Net Costs per \$100,000 CVA Incl Amort	
		Area Excl Amort	Area Incl Amort	Area Excl Amort	Area Incl Amort	per Capita Excl Amort	per Capita Incl Amort	per Capita Excl Amort	per Capita Incl Amort
Kitchener	28,927	\$ (91)	\$ (84)	\$ (11)	\$ (10)	\$ (11)	\$ (10)		
Greenstone	6,994	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
Cornwall	9,454	\$ 4	\$ 4	\$ 1	\$ 1	\$ 1	\$ 1		
Newmarket	5,815		\$ 26		\$ 2		\$ 1		
Elliot Lake	277	\$ 2	\$ 24	\$ 0	\$ 1	\$ 0	\$ 1		
Pickering	10,079		\$ 19		\$ 2		\$ 1		
St. Catharines	7,243	\$ 9	\$ 26	\$ 0	\$ 1	\$ 0	\$ 1		
Aurora	7,289		\$ 23		\$ 3		\$ 2		
Puslinch	1,154	\$ 17	\$ 30	\$ 3	\$ 5	\$ 1	\$ 2		
Oshawa	9,161	\$ 18	\$ 35	\$ 1	\$ 2	\$ 1	\$ 2		
Vaughan	31,978	\$ 12	\$ 47	\$ 1	\$ 5	\$ 1	\$ 2		
Orillia	581	\$ 117	\$ 124	\$ 2	\$ 2	\$ 2	\$ 2		
Owen Sound	3,471	\$ 12	\$ 12	\$ 2	\$ 2	\$ 2	\$ 2		
Niagara-on-the-Lake	3,507	\$ 8	\$ 24	\$ 2	\$ 5	\$ 1	\$ 2		
Collingwood	4,217	\$ 3	\$ 20	\$ 1	\$ 4	\$ 0	\$ 2		
Whitchurch-Stouffville	1,657	\$ 46	\$ 133	\$ 2	\$ 5	\$ 1	\$ 3		
Oakville	39,880	\$ 2	\$ 28	\$ 0	\$ 6	\$ 0	\$ 3		
Guelph	16,367	\$ 6	\$ 26	\$ 1	\$ 3	\$ 1	\$ 3		
Stratford	5,034	\$ 1	\$ 19	\$ 0	\$ 3	\$ 0	\$ 3		
Port Colborne	1,623	\$ 23	\$ 30	\$ 2	\$ 3	\$ 2	\$ 3		
Penetanguishene	1,914	\$ 0	\$ 15	\$ 0	\$ 3	\$ 0	\$ 3		
Prince Edward County	125	\$ 888	\$ 888	\$ 4	\$ 4	\$ 3	\$ 3		
Fort Erie				\$ 1	\$ 3	\$ 1	\$ 3		
Clarington	17,956	\$ 4	\$ 18	\$ 1	\$ 4	\$ 1	\$ 3		
Wasaga Beach	4,057	\$ 7	\$ 28	\$ 1	\$ 6	\$ 1	\$ 3		
Toronto	909,319	\$ 7	\$ 18	\$ 2	\$ 6	\$ 1	\$ 3		
Burlington	40,927	\$ 17	\$ 27	\$ 4	\$ 6	\$ 2	\$ 3		
Grimsby	2,091	\$ 42	\$ 57	\$ 3	\$ 4	\$ 3	\$ 3		
Mississauga	108,460	\$ 3	\$ 41	\$ 0	\$ 6	\$ 0	\$ 3		
Welland	6,451	\$ 19	\$ 25	\$ 2	\$ 3	\$ 3	\$ 4		
Brampton	72,511	\$ 3	\$ 40	\$ 0	\$ 5	\$ 0	\$ 4		
Saugeen Shores	7,130	\$ 7	\$ 15	\$ 4	\$ 8	\$ 2	\$ 5		
Springwater	1,923	\$ 30	\$ 68	\$ 3	\$ 7	\$ 2	\$ 5		
Woolwich	5,609	\$ 3	\$ 31	\$ 1	\$ 7	\$ 0	\$ 5		
Whitby	10,777	\$ 6	\$ 72	\$ 1	\$ 6	\$ 0	\$ 5		

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per		Net Costs per Capita		Net Costs per \$100,000 CVA	
		m2 Surface Area Excl Amort	m2 Surface Area Incl Amort	per Capita Excl	per Capita Incl	per \$100,000 CVA Excl	per \$100,000 CVA Incl
Scugog	2,174	\$ 55	\$ 77	\$ 5	\$ 8	\$ 3	\$ 5
Georgina	1,868	\$ 91	\$ 155	\$ 4	\$ 6	\$ 3	\$ 5
East Gwillimbury	3,298	\$ 58	\$ 72	\$ 8	\$ 10	\$ 4	\$ 5
Kingston	19,317	\$ 16	\$ 43	\$ 2	\$ 6	\$ 2	\$ 6
Markham	31,550	\$ 31	\$ 118	\$ 3	\$ 11	\$ 2	\$ 6
The Blue Mountains					\$ 34		\$ 6
Middlesex Centre	8,129	\$ 10	\$ 23	\$ 5	\$ 11	\$ 3	\$ 6
King	7,398	\$ 14	\$ 57	\$ 5	\$ 21	\$ 2	\$ 7
Sarnia	12,906	\$ 34	\$ 34	\$ 6	\$ 6	\$ 7	\$ 7
Gravenhurst	835	\$ 204	\$ 263	\$ 14	\$ 18	\$ 5	\$ 7
Wellesley	4,141	\$ 5	\$ 28	\$ 2	\$ 10	\$ 1	\$ 7
Erin	2,999	\$ 15	\$ 51	\$ 4	\$ 13	\$ 2	\$ 7
Brockville	4,640	\$ 24	\$ 33	\$ 5	\$ 7	\$ 5	\$ 7
Central Huron	5,420	\$ 9	\$ 18	\$ 6	\$ 12	\$ 4	\$ 8
Milton	72,600	\$ 14	\$ 19	\$ 10	\$ 13	\$ 6	\$ 8
Halton Hills	17,668	\$ 4	\$ 49	\$ 1	\$ 14	\$ 1	\$ 8
Peterborough	19,454	\$ 2	\$ 36	\$ 0	\$ 8	\$ 0	\$ 9
St. Marys	3,760	\$ 3	\$ 18	\$ 2	\$ 10	\$ 2	\$ 9
St. Thomas	17,593	\$ 9	\$ 15	\$ 4	\$ 7	\$ 5	\$ 9
Guelph/Eramosa	2,707	\$ 16	\$ 80	\$ 3	\$ 17	\$ 2	\$ 9
Lambton Shores	1,909	\$ 60	\$ 117	\$ 11	\$ 21	\$ 5	\$ 10
West Lincoln	6,440	\$ 9	\$ 26	\$ 4	\$ 11	\$ 4	\$ 10
Brock	6,330	\$ 14	\$ 29	\$ 8	\$ 16	\$ 5	\$ 11
Belleville	20,417	\$ 8	\$ 27	\$ 3	\$ 11	\$ 4	\$ 11
Leamington	5,237	\$ 0	\$ 57	\$ 0	\$ 10	\$ 0	\$ 11
London				\$ 5	\$ 11	\$ 5	\$ 11
Thorold	31,500	\$ 2	\$ 7	\$ 4	\$ 12	\$ 3	\$ 11
Innisfil	4,864	\$ 13	\$ 136	\$ 2	\$ 19	\$ 1	\$ 12
Caledon	20,422	\$ 73	\$ 85	\$ 24	\$ 28	\$ 11	\$ 13
Mapleton	8,031	\$ 6	\$ 29	\$ 5	\$ 22	\$ 3	\$ 13
Grey Highlands	5,602	\$ 19	\$ 42	\$ 11	\$ 24	\$ 6	\$ 13
Windsor	55,759	\$ 9	\$ 37	\$ 2	\$ 10	\$ 3	\$ 14
Meaford	12,011		\$ 21		\$ 22		\$ 14
Ingersoll	4,200	\$ 7	\$ 40	\$ 2	\$ 13	\$ 3	\$ 15
Kingsville	2,122	\$ 41	\$ 172	\$ 4	\$ 16	\$ 4	\$ 15

Roadways—Bridges and Culverts (cont'd)

Municipality	Total m2 Surface Area	Total Net Costs per		Total Net Costs per		Net Costs per		Net Costs per	
		m2 Surface Area Excl Amort	m2 Surface Area Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort		
Wainfleet	1,412	\$ 74	\$ 95	\$ 16	\$ 21	\$ 12	\$ 15		
Barrie	17,608	\$ 95	\$ 150	\$ 12	\$ 18	\$ 10	\$ 16		
Lincoln	6,403	\$ 50	\$ 79	\$ 14	\$ 21	\$ 10	\$ 16		
Ottawa	326,101	\$ 66	\$ 81	\$ 23	\$ 28	\$ 15	\$ 19		
Kincardine	5,612	\$ 30	\$ 73	\$ 15	\$ 36	\$ 8	\$ 20		
Hamilton	196,772	\$ 46	\$ 62	\$ 17	\$ 22	\$ 16	\$ 21		
Bracebridge	2,310	\$ 216	\$ 277	\$ 32	\$ 41	\$ 17	\$ 22		
Greater Sudbury	46,836	\$ 40	\$ 80	\$ 11	\$ 23	\$ 12	\$ 23		
Centre Wellington	12,378	\$ 28	\$ 72	\$ 13	\$ 32	\$ 9	\$ 23		
Brant County				\$ 13	\$ 34	\$ 9	\$ 24		
Quinte West	28,563	\$ 14	\$ 33	\$ 9	\$ 21	\$ 10	\$ 24		
Thunder Bay	35,570	\$ 9	\$ 61	\$ 3	\$ 20	\$ 4	\$ 25		
Sault Ste. Marie	6,374	\$ 186	\$ 233	\$ 15	\$ 19	\$ 20	\$ 25		
Minto	6,663	\$ 26	\$ 36	\$ 21	\$ 29	\$ 20	\$ 27		
Parry Sound				\$ 9	\$ 29	\$ 9	\$ 27		
North Bay	13,845	\$ 69	\$ 113	\$ 18	\$ 29	\$ 19	\$ 30		
Timmins	15,524	\$ 33	\$ 72	\$ 12	\$ 25	\$ 16	\$ 35		
Chatham-Kent	105,330	\$ 17	\$ 42	\$ 17	\$ 43	\$ 17	\$ 42		
Kenora	10,464	\$ 11	\$ 64	\$ 7	\$ 42	\$ 7	\$ 44		
Average	28,951	\$ 39	\$ 66	\$ 6	\$ 13	\$ 4	\$ 10		
Median	6,451	\$ 14	\$ 37	\$ 3	\$ 10	\$ 3	\$ 7		

Region Peel	82,380	20	66	\$ 1	\$ 4	\$ 1	\$ 3
Region Durham	84,154	9	26	\$ 1	\$ 3	\$ 1	\$ 3
Region Halton	71,481	6	51	\$ 1	\$ 7	\$ 0	\$ 3
Region Niagara				\$ 1	\$ 5	\$ 1	\$ 5
Region Waterloo	75,196	9	48	\$ 1	\$ 7	\$ 1	\$ 6
Region York	132,290	78	115	\$ 9	\$ 13	\$ 5	\$ 7
District of Muskoka	21,000	15	86	\$ 5	\$ 31	\$ 1	\$ 8
Wellington County	33,017	15	78	\$ 6	\$ 29	\$ 4	\$ 18
Region Average	71,360	\$ 22	\$ 67	\$ 3	\$ 12	\$ 2	\$ 6
Region Median	75,196	\$ 15	\$ 66	\$ 1	\$ 7	\$ 1	\$ 5

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
Minto		\$ 0		\$ 0
Wilmot	\$ 2	\$ 2	\$ 1	\$ 1
Pelham	\$ 2	\$ 2	\$ 1	\$ 1
Meaford		\$ 3		\$ 2
The Blue Mountains		\$ 15		\$ 3
Newmarket	\$ 7	\$ 7	\$ 4	\$ 5
Wasaga Beach	\$ 11	\$ 12	\$ 6	\$ 7
Markham	\$ 9	\$ 13	\$ 5	\$ 7
Aurora	\$ 3	\$ 15	\$ 2	\$ 8
Waterloo	\$ 12	\$ 12	\$ 8	\$ 8
Puslinch	\$ 11	\$ 23	\$ 4	\$ 9
Sarnia	\$ 9	\$ 9	\$ 10	\$ 10
Penetanguishene	\$ 12	\$ 12	\$ 12	\$ 12
Georgina	\$ 17	\$ 17	\$ 13	\$ 13
Vaughan	\$ 31	\$ 32	\$ 14	\$ 15
Lambton Shores	\$ 21	\$ 33	\$ 10	\$ 15
Mississauga	\$ 20	\$ 26	\$ 12	\$ 16
Hanover	\$ 14	\$ 14	\$ 16	\$ 16
Halton Hills	\$ 23	\$ 28	\$ 14	\$ 17
Oakville	\$ 37	\$ 40	\$ 17	\$ 18
Woolwich	\$ 17	\$ 26	\$ 12	\$ 18
Burlington	\$ 28	\$ 36	\$ 16	\$ 20
Owen Sound	\$ 14	\$ 18	\$ 16	\$ 20
Whitchurch-Stouffville	\$ 25	\$ 38	\$ 14	\$ 20
Pickering	\$ 28	\$ 32	\$ 19	\$ 22
West Lincoln	\$ 21	\$ 26	\$ 19	\$ 23
Scugog	\$ 33	\$ 37	\$ 21	\$ 24
Niagara-on-the-Lake	\$ 51	\$ 59	\$ 21	\$ 24
Kitchener	\$ 21	\$ 26	\$ 20	\$ 25
Welland	\$ 14	\$ 20	\$ 18	\$ 25
St. Catharines	\$ 19	\$ 25	\$ 20	\$ 26
Milton	\$ 37	\$ 49	\$ 22	\$ 29
Centre Wellington	\$ 40	\$ 41	\$ 28	\$ 30

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
Thorold	\$ 22	\$ 32	\$ 21	\$ 30
Bracebridge	\$ 53	\$ 62	\$ 28	\$ 33
Brampton	\$ 31	\$ 40	\$ 26	\$ 34
Oshawa	\$ 33	\$ 33	\$ 33	\$ 34
Central Huron	\$ 45	\$ 57	\$ 27	\$ 35
Grimsby	\$ 46	\$ 48	\$ 36	\$ 37
Springwater	\$ 62	\$ 65	\$ 42	\$ 43
Collingwood	\$ 38	\$ 74	\$ 23	\$ 44
Kincardine	\$ 59	\$ 89	\$ 32	\$ 49
Gravenhurst	\$ 113	\$ 131	\$ 44	\$ 51
Caledon	\$ 96	\$ 114	\$ 43	\$ 52
Innisfil	\$ 57	\$ 86	\$ 36	\$ 55
Guelph/Eramosa	\$ 91	\$ 98	\$ 52	\$ 55
Port Colborne	\$ 47	\$ 51	\$ 53	\$ 57
Whitby	\$ 72	\$ 80	\$ 58	\$ 64
Saugeen Shores	\$ 104	\$ 119	\$ 59	\$ 67
Kingsville	\$ 71	\$ 78	\$ 64	\$ 70
Lincoln	\$ 71	\$ 92	\$ 55	\$ 71
East Gwillimbury	\$ 114	\$ 133	\$ 61	\$ 71
Ingersoll	\$ 26	\$ 64	\$ 29	\$ 72
Fort Erie	\$ 72	\$ 83	\$ 65	\$ 75
Mapleton	\$ 142	\$ 143	\$ 82	\$ 83
Grey Highlands	\$ 129	\$ 159	\$ 68	\$ 84
Strathroy-Caradoc	\$ 74	\$ 85	\$ 73	\$ 84
Brock	\$ 104	\$ 126	\$ 71	\$ 86
Clarington	\$ 92	\$ 103	\$ 78	\$ 88
Wainfleet	\$ 101	\$ 131	\$ 74	\$ 96
Middlesex Centre	\$ 165	\$ 175	\$ 94	\$ 99
Leamington	\$ 93	\$ 102	\$ 101	\$ 110
Lower Tier Average	\$ 48	\$ 55	\$ 33	\$ 37
Lower Tier Median	\$ 33	\$ 39	\$ 22	\$ 27

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita		Per \$100,000	
	Excl Amort	Incl Amort	CVA Excl Amort	CVA Incl Amort
St. Marys	\$ 6	\$ 7	\$ 6	\$ 6
Prince Edward County	\$ 15	\$ 15	\$ 11	\$ 11
Toronto	\$ 25	\$ 29	\$ 14	\$ 16
Stratford	\$ 8	\$ 20	\$ 7	\$ 19
North Bay	\$ 17	\$ 19	\$ 18	\$ 20
Kenora	\$ 17	\$ 21	\$ 17	\$ 22
Barrie	\$ 29	\$ 33	\$ 26	\$ 29
London	\$ 25	\$ 32	\$ 25	\$ 32
Guelph	\$ 37	\$ 43	\$ 29	\$ 34
Peterborough	\$ 24	\$ 46	\$ 25	\$ 47
Brockville	\$ 37	\$ 44	\$ 40	\$ 48
Quinte West	\$ 40	\$ 43	\$ 45	\$ 48
Greater Sudbury	\$ 40	\$ 47	\$ 41	\$ 48
Brant County	\$ 62	\$ 69	\$ 43	\$ 48
Belleville	\$ 39	\$ 47	\$ 40	\$ 49
Kingston	\$ 30	\$ 56	\$ 27	\$ 50
Timmins	\$ 34	\$ 38	\$ 48	\$ 53
Hamilton	\$ 51	\$ 61	\$ 47	\$ 56
Orillia	\$ 52	\$ 64	\$ 47	\$ 58
Elliot Lake	\$ 20	\$ 27	\$ 45	\$ 61
Chatham-Kent	\$ 61	\$ 71	\$ 59	\$ 69
St. Thomas	\$ 49	\$ 57	\$ 67	\$ 77
Thunder Bay	\$ 43	\$ 61	\$ 55	\$ 78
Parry Sound	\$ 38	\$ 90	\$ 36	\$ 84
Ottawa	\$ 130	\$ 148	\$ 89	\$ 101
Windsor	\$ 66	\$ 79	\$ 93	\$ 111
Cornwall	\$ 71	\$ 162	\$ 101	\$ 230
Sault Ste. Marie	\$ 136	\$ 178	\$ 180	\$ 235
Single Tier Average	\$ 43	\$ 57	\$ 46	\$ 62
Single Tier Median	\$ 38	\$ 46	\$ 41	\$ 48

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
Region Peel	\$ 5	\$ 6	\$ 3	\$ 4
Region Halton	\$ 8	\$ 14	\$ 4	\$ 7
District of Muskoka	\$ 38	\$ 42	\$ 9	\$ 10
Region York	\$ 24	\$ 26	\$ 12	\$ 13
Region Waterloo	\$ 18	\$ 20	\$ 15	\$ 16
Wellington County	\$ 26	\$ 30	\$ 16	\$ 19
Region Durham	\$ 31	\$ 34	\$ 26	\$ 29
Region Niagara	\$ 57	\$ 67	\$ 52	\$ 61
Region Average	\$ 26	\$ 30	\$ 17	\$ 20
Region Median	\$ 25	\$ 28	\$ 13	\$ 15

Winter Control—Except Sidewalks, Parking Lots

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Wellesley	\$ 239	\$ 6	\$ 5
East Gwillimbury	\$ 761	\$ 12	\$ 6
Newmarket	\$ 1,954	\$ 13	\$ 8
Markham	\$ 2,452	\$ 16	\$ 8
Niagara-on-the-Lake	\$ 754	\$ 22	\$ 9
Amherstburg	\$ 587	\$ 12	\$ 11
Oakville	\$ 3,382	\$ 26	\$ 12
Whitchurch-Stouffville	\$ 1,716	\$ 22	\$ 12
Lambton Shores	\$ 431	\$ 27	\$ 13
King	\$ 1,305	\$ 40	\$ 13
Pickering	\$ 2,031	\$ 20	\$ 14
Caledon	\$ 1,244	\$ 31	\$ 14
Wilmot	\$ 842	\$ 21	\$ 14
Waterloo	\$ 2,768	\$ 23	\$ 15
Puslinch	\$ 763	\$ 39	\$ 15
Strathroy-Caradoc		\$ 16	\$ 16
Aurora	\$ 4,385	\$ 30	\$ 17
North Dumfries	\$ 1,840	\$ 31	\$ 17
Mississauga	\$ 4,643	\$ 33	\$ 20
Burlington	\$ 4,081	\$ 35	\$ 20
Whitby	\$ 3,031	\$ 25	\$ 20
Erin	\$ 739	\$ 37	\$ 20
Grimsby	\$ 2,110	\$ 26	\$ 21
Mapleton	\$ 562	\$ 38	\$ 22
Welland	\$ 1,574	\$ 18	\$ 22
Kitchener	\$ 3,804	\$ 24	\$ 22
Cambridge	\$ 2,821	\$ 25	\$ 23
Vaughan	\$ 7,956	\$ 51	\$ 23
Leamington	\$ 1,092	\$ 22	\$ 23
Pelham	\$ 1,050	\$ 31	\$ 24
Middlesex Centre	\$ 1,292	\$ 43	\$ 25
St. Catharines	\$ 2,485	\$ 24	\$ 25
Woolwich	\$ 1,433	\$ 37	\$ 26
Sarnia	\$ 1,850	\$ 23	\$ 26
West Lincoln	\$ 523	\$ 28	\$ 26
Bracebridge	\$ 1,522	\$ 49	\$ 26
Kincardine	\$ 677	\$ 48	\$ 26
Saugeen Shores	\$ 1,419	\$ 48	\$ 27

Winter Control—Except Sidewalks, Parking Lots (cont'd)
(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Municipality	Net Costs per		Net Costs per	
	Ln	Capita Incl	Capita Incl	\$100,000
	Km Incl Amort	Amort	Amort	CVA Incl Amort
Scugog	\$ 1,147	\$ 43	\$	27
Thorold	\$ 1,740	\$ 29	\$	28
The Blue Mountains	\$ 2,190	\$ 161	\$	28
Milton	\$ 3,900	\$ 49	\$	29
Guelph/Eramosa	\$ 1,478	\$ 51	\$	29
Brampton	\$ 5,623	\$ 35	\$	29
Central Huron	\$ 542	\$ 48	\$	29
Gravenhurst	\$ 1,856	\$ 77	\$	30
Halton Hills	\$ 3,663	\$ 53	\$	32
Innisfil	\$ 2,305	\$ 51	\$	33
Penetanguishene	\$ 3,597	\$ 34	\$	33
Grey Highlands	\$ 469	\$ 63	\$	33
Oshawa		\$ 33	\$	33
Kingsville	\$ 1,523	\$ 37	\$	34
Hanover	\$ 2,702	\$ 28	\$	34
Wasaga Beach	\$ 3,171	\$ 64	\$	34
Tillsonburg	\$ 2,283	\$ 32	\$	34
Huntsville	\$ 1,161	\$ 61	\$	34
Port Colborne	\$ 1,144	\$ 31	\$	34
Fort Erie	\$ 1,455	\$ 38	\$	35
Springwater	\$ 1,168	\$ 52	\$	35
Ingersoll	\$ 3,633	\$ 31	\$	35
Collingwood	\$ 3,627	\$ 58	\$	35
Brock	\$ 785	\$ 51	\$	35
Lincoln	\$ 1,778	\$ 45	\$	35
Clarington	\$ 2,108	\$ 41	\$	35
Wainfleet	\$ 598	\$ 49	\$	36
Georgina	\$ 3,672	\$ 53	\$	40
Wellington North	\$ 865	\$ 51	\$	41
Orangeville	\$ 6,056	\$ 49	\$	43
Meaford	\$ 1,084	\$ 70	\$	46
Centre Wellington	\$ 2,412	\$ 79	\$	57
Minto	\$ 1,461	\$ 81	\$	77
Owen Sound	\$ 6,724	\$ 74	\$	85
Lower Tier Average	\$ 2,143	\$ 40	\$	27
Lower Tier Median	\$ 1,728	\$ 36	\$	26

Winter Control—Except Sidewalks, Parking Lots (cont'd)
(Sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
St. Thomas	\$ 1,032	\$ 12	\$ 16
Toronto	\$ 6,099	\$ 33	\$ 18
Guelph	\$ 3,258	\$ 29	\$ 22
Stratford	\$ 2,617	\$ 32	\$ 30
London		\$ 34	\$ 35
Peterborough	\$ 3,250	\$ 37	\$ 38
Barrie	\$ 4,099	\$ 45	\$ 39
Belleville	\$ 2,130	\$ 38	\$ 40
St. Marys	\$ 3,364	\$ 55	\$ 50
Ottawa	\$ 5,674	\$ 73	\$ 50
Hamilton	\$ 4,835	\$ 57	\$ 53
Windsor	\$ 3,345	\$ 38	\$ 53
Kingston	\$ 4,406	\$ 61	\$ 55
Brockville	\$ 4,064	\$ 56	\$ 61
Orillia	\$ 5,934	\$ 69	\$ 63
Thunder Bay	\$ 3,133	\$ 54	\$ 69
North Bay	\$ 4,904	\$ 70	\$ 74
Cornwall	\$ 4,311	\$ 52	\$ 74
Brant County		\$ 109	\$ 76
Kenora	\$ 1,846	\$ 74	\$ 77
Elliot Lake	\$ 1,594	\$ 35	\$ 78
Quinte West	\$ 2,088	\$ 70	\$ 78
Chatham-Kent	\$ 1,286	\$ 83	\$ 80
Greenstone	\$ 1,642	\$ 105	\$ 88
Parry Sound	\$ 6,182	\$ 98	\$ 92
Prince Edward County	\$ 1,860	\$ 142	\$ 99
Smooth Rock Falls	\$ 2,126	\$ 65	\$ 108
Greater Sudbury	\$ 4,825	\$ 105	\$ 108
Sault Ste. Marie	\$ 6,947	\$ 109	\$ 144
Timmins	\$ 7,936	\$ 174	\$ 243
Single Tier			
Single Tier Average	\$ 3,742	\$ 67	\$ 70
Single Tier Median	\$ 3,355	\$ 59	\$ 66
Region Halton	\$ 5,011	\$ 10	\$ 5
Region Peel	\$ 8,827	\$ 10	\$ 7
Region York	\$ 4,589	\$ 16	\$ 8
Region Waterloo	\$ 4,355	\$ 14	\$ 12
Region Niagara	\$ 4,021	\$ 15	\$ 14
Region Durham	\$ 4,740	\$ 17	\$ 14
District of Muskoka	\$ 3,552	\$ 89	\$ 22
Wellington County	\$ 11,428	\$ 84	\$ 53
Region Average	\$ 5,815	\$ 32	\$ 17
Region Median	\$ 4,664	\$ 16	\$ 13

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
Erin	\$ 0	\$ 0
Waterloo	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 1
Scugog	\$ 1	\$ 1
Clarington	\$ 1	\$ 1
Grey Highlands	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Thorold	\$ 1	\$ 1
Burlington	\$ 2	\$ 1
Wasaga Beach	\$ 3	\$ 1
Guelph/Eramosa	\$ 3	\$ 1
Halton Hills	\$ 3	\$ 2
Innisfil	\$ 3	\$ 2
West Lincoln	\$ 2	\$ 2
Welland	\$ 1	\$ 2
Whitby	\$ 2	\$ 2
Springwater	\$ 3	\$ 2
Lambton Shores	\$ 5	\$ 2
Markham	\$ 5	\$ 3
Milton	\$ 5	\$ 3
Kingsville	\$ 3	\$ 3
Woolwich	\$ 4	\$ 3
Centre Wellington	\$ 4	\$ 3
Whitchurch-Stouffville	\$ 6	\$ 3
Caledon	\$ 7	\$ 3
Cambridge	\$ 4	\$ 3
Vaughan	\$ 9	\$ 4
Mississauga	\$ 7	\$ 4
Central Huron	\$ 7	\$ 5
Minto	\$ 5	\$ 5
Grimsby	\$ 7	\$ 6
Wilmot	\$ 9	\$ 6
Penetanguishene	\$ 6	\$ 6
Kincardine	\$ 12	\$ 6
Gravenhurst	\$ 17	\$ 7
Kitchener	\$ 8	\$ 8
Hanover	\$ 7	\$ 8
Oakville	\$ 18	\$ 8

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Collingwood	\$ 15	\$ 9
Newmarket	\$ 14	\$ 9
Ingersoll	\$ 10	\$ 11
Strathroy-Caradoc	\$ 11	\$ 11
Bracebridge	\$ 26	\$ 14
Oshawa	\$ 14	\$ 14
Cornwall	\$ 11	\$ 15
Owen Sound	\$ 17	\$ 20
Lower Tier Average	\$ 7	\$ 5
Lower Tier Median	\$ 5	\$ 3
Prince Edward County	\$ 0	\$ 0
Chatham-Kent	\$ 3	\$ 2
St. Thomas	\$ 2	\$ 3
St. Marys	\$ 4	\$ 4
Brant County	\$ 6	\$ 4
Guelph	\$ 6	\$ 5
Hamilton	\$ 5	\$ 5
Quinte West	\$ 4	\$ 5
Toronto	\$ 9	\$ 5
London	\$ 6	\$ 6
Sault Ste. Marie	\$ 6	\$ 8
North Bay	\$ 8	\$ 8
Windsor	\$ 6	\$ 8
Greater Sudbury	\$ 8	\$ 8
Kingston	\$ 10	\$ 9
Ottawa	\$ 13	\$ 9
Barrie	\$ 10	\$ 9
Peterborough	\$ 10	\$ 10
Stratford	\$ 11	\$ 10
Brockville	\$ 10	\$ 10
Belleville	\$ 11	\$ 12
Thunder Bay	\$ 9	\$ 12
Orillia	\$ 14	\$ 12
Timmins	\$ 21	\$ 29
Parry Sound	\$ 35	\$ 33
Elliot Lake	\$ 24	\$ 55
Single Tier Average	\$ 10	\$ 11
Single Tier Median	\$ 9	\$ 8

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 riders 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	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 Amort
The Blue Mountains	\$ 4	\$ 4	44%	\$ 1	\$ 1
Parry Sound	\$ 2	\$ 2	69%	\$ 2	\$ 2
Elliot Lake	\$ 31	\$ 41	33%	\$ 70	\$ 91
Population < 15,000					
Average	\$ 12	\$ 16	49%	\$ 24	\$ 31
Median	\$ 4	\$ 4	44%	\$ 2	\$ 2

Woolwich	\$ 0	\$ 0	93%	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 5	\$ 5	79%	\$ 2	\$ 2
Huntsville	\$ 8	\$ 8	46%	\$ 5	\$ 5
Port Colborne	\$ 4	\$ 4	72%	\$ 5	\$ 5
Leamington	\$ 6	\$ 7		\$ 7	\$ 8
Wasaga Beach	\$ 20	\$ 21	44%	\$ 11	\$ 11
Kenora	\$ 9	\$ 13	46%	\$ 9	\$ 14
Orangeville	\$ 19	\$ 19	24%	\$ 17	\$ 17
Brockville	\$ 16	\$ 18	52%	\$ 17	\$ 20
Collingwood	\$ 33	\$ 46	41%	\$ 20	\$ 27
Thorold	\$ 37	\$ 37	10%	\$ 36	\$ 36
Owen Sound	\$ 49	\$ 49	25%	\$ 56	\$ 56
Population 15,000 - 29,999					
Average	\$ 19	\$ 21	44%	\$ 17	\$ 18
Median	\$ 16	\$ 18	45%	\$ 11	\$ 14

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

Municipality	Net Costs		Revenue as % Operating Costs Excl Amort	Net Costs per \$100,000 CVA	
	per Capita Excl Amort	Net Costs per Capita Incl Amort		per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitchurch-Stouffville	\$ (0)	\$ (0)	118%	\$ (0)	\$ (0)
Caledon	\$ 0	\$ 0	30%	\$ 0	\$ 0
Fort Erie	\$ 15	\$ 15	25%	\$ 14	\$ 14
Quinte West	\$ 25	\$ 25		\$ 28	\$ 28
Orillia	\$ 30	\$ 37	48%	\$ 27	\$ 34
St. Thomas	\$ 20	\$ 25	32%	\$ 27	\$ 34
Belleville	\$ 46	\$ 60	43%	\$ 48	\$ 63
Stratford	\$ 58	\$ 72	32%	\$ 54	\$ 66
Welland	\$ 46	\$ 55	52%	\$ 59	\$ 70
Sarnia	\$ 62	\$ 70	29%	\$ 70	\$ 79
Cornwall	\$ 49	\$ 57	39%	\$ 69	\$ 81
North Bay	\$ 64	\$ 80	47%	\$ 68	\$ 85
Peterborough	\$ 82	\$ 98	40%	\$ 84	\$ 101
Sault Ste. Marie	\$ 77	\$ 85	38%	\$ 102	\$ 112
Timmins	\$ 78	\$ 93	31%	\$ 109	\$ 130
Population 30,000 - 99,999					
Average	\$ 44	\$ 52	43%	\$ 51	\$ 60
Median	\$ 46	\$ 57	39%	\$ 54	\$ 66

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

Municipality	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 Amort
Vaughan	\$ 0	\$ 0	94%	\$ 0	\$ 0
Waterloo	\$ 2	\$ 2	31%	\$ 2	\$ 2
Chatham-Kent	\$ 10	\$ 10	44%	\$ 10	\$ 10
Milton	\$ 30	\$ 35	25%	\$ 17	\$ 21
Burlington	\$ 64	\$ 77	31%	\$ 36	\$ 43
Oakville	\$ 85	\$ 107	31%	\$ 38	\$ 47
Barrie	\$ 77	\$ 89	33%	\$ 68	\$ 78
Greater Sudbury	\$ 72	\$ 84	39%	\$ 73	\$ 86
St. Catharines	\$ 62	\$ 87	55%	\$ 65	\$ 90
Mississauga	\$ 121	\$ 152	46%	\$ 73	\$ 92
London	\$ 67	\$ 95	55%	\$ 68	\$ 96
Kingston	\$ 95	\$ 112	36%	\$ 85	\$ 100
Hamilton	\$ 101	\$ 121	41%	\$ 94	\$ 112
Thunder Bay	\$ 75	\$ 91	42%	\$ 97	\$ 118
Guelph	\$ 133	\$ 161	37%	\$ 105	\$ 127
Brampton	\$ 130	\$ 164	38%	\$ 108	\$ 137
Windsor	\$ 97	\$ 112	38%	\$ 137	\$ 158
Toronto	\$ 196	\$ 318	67%	\$ 106	\$ 171
Ottawa	\$ 279	\$ 336	40%	\$ 191	\$ 231
Population > 100,000					
Average	\$ 89	\$ 113	43%	\$ 72	\$ 90
Median	\$ 77	\$ 95	39%	\$ 73	\$ 92

Region Niagara	\$ (1)	\$ (1)		\$ (1)	\$ (1)
Region Peel	\$ 26	\$ 26		\$ 17	\$ 17
Region York	\$ 101	\$ 130	34%	\$ 51	\$ 66
Region Waterloo	\$ 94	\$ 116	44%	\$ 78	\$ 97
Region Average	\$ 55	\$ 68	39%	\$ 36	\$ 45
Region Median	\$ 60	\$ 71	39%	\$ 34	\$ 42

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
St. Marys	\$ 1	\$ 1	\$ 1	\$ 1
Saugeen Shores	\$ (1)	\$ 3	\$ (1)	\$ 2
Kincardine	\$ 4	\$ 7	\$ 2	\$ 4
Meaford	\$ 6	\$ 6	\$ 4	\$ 4
Parry Sound	\$ 5	\$ 5	\$ 4	\$ 4
Ingersoll	\$ 5	\$ 5	\$ 6	\$ 6
Elliot Lake	\$ 11	\$ 15	\$ 26	\$ 34
Hanover	\$ 49	\$ 61	\$ 58	\$ 72
Population < 15,000				
Average	\$ 10	\$ 13	\$ 12	\$ 16
Median	\$ 5	\$ 6	\$ 4	\$ 4

Niagara-on-the-Lake	\$ 0	\$ 0	\$ 0	\$ 0
Leamington	\$ 0	\$ 0	\$ 0	\$ 0
Prince Edward County	\$ 2	\$ 2	\$ 1	\$ 1
Thorold	\$ 5	\$ 5	\$ 5	\$ 5
Kenora	\$ 5	\$ 5	\$ 5	\$ 5
Collingwood	\$ 10	\$ 10	\$ 6	\$ 6
Owen Sound	\$ 12	\$ 12	\$ 14	\$ 14
Brockville	\$ 14	\$ 16	\$ 15	\$ 17
Population 15,000 - 29,999				
Average	\$ 6	\$ 6	\$ 6	\$ 6
Median	\$ 5	\$ 5	\$ 5	\$ 5

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
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Fort Erie	\$ 3	\$ 3	\$ 3	\$ 3
Halton Hills	\$ 5	\$ 6	\$ 3	\$ 4
Quinte West	\$ 4	\$ 4	\$ 4	\$ 4
Brant County	\$ 6	\$ 6	\$ 4	\$ 4
Orillia	\$ 5	\$ 6	\$ 5	\$ 5
Belleville	\$ 5	\$ 6	\$ 6	\$ 6
Stratford	\$ 12	\$ 12	\$ 11	\$ 11
Peterborough	\$ 11	\$ 12	\$ 11	\$ 12
St. Thomas	\$ 10	\$ 10	\$ 13	\$ 14
Timmins	\$ 10	\$ 10	\$ 14	\$ 15
Sarnia	\$ 13	\$ 13	\$ 15	\$ 15
North Bay	\$ 13	\$ 14	\$ 14	\$ 15
Welland	\$ 12	\$ 13	\$ 16	\$ 16
Sault Ste. Marie	\$ 13	\$ 14	\$ 18	\$ 19
Cornwall	\$ 28	\$ 30	\$ 40	\$ 42
Population 30,000 - 99,999				
Average	\$ 10	\$ 10	\$ 11	\$ 12
Median	\$ 10	\$ 10	\$ 11	\$ 12

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	\$ 2	\$ 2	\$ 1	\$ 1
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Chatham-Kent	\$ 5	\$ 5	\$ 5	\$ 5
Oakville	\$ 10	\$ 11	\$ 5	\$ 5
Windsor	\$ 5	\$ 6	\$ 7	\$ 8
Barrie	\$ 10	\$ 11	\$ 9	\$ 9
Guelph	\$ 12	\$ 13	\$ 9	\$ 10
St. Catharines	\$ 9	\$ 10	\$ 9	\$ 10
London	\$ 13	\$ 13	\$ 13	\$ 13
Kingston	\$ 16	\$ 16	\$ 14	\$ 14
Greater Sudbury	\$ 17	\$ 17	\$ 18	\$ 18
Thunder Bay	\$ 13	\$ 14	\$ 16	\$ 19
Ottawa	\$ 30	\$ 30	\$ 20	\$ 20
Toronto	\$ 41	\$ 41	\$ 22	\$ 22
Hamilton	\$ 30	\$ 34	\$ 28	\$ 31
Population > 100,000				
Average	\$ 14	\$ 15	\$ 12	\$ 13
Median	\$ 12	\$ 13	\$ 9	\$ 10
Region Niagara	\$ 6	\$ 7	\$ 6	\$ 6
Region York	\$ 13	\$ 13	\$ 6	\$ 7
Region Durham	\$ 10	\$ 10	\$ 8	\$ 8
Region Peel	\$ 13	\$ 14	\$ 9	\$ 9
Region Waterloo	\$ 14	\$ 15	\$ 12	\$ 13
Regional Average	\$ 11	\$ 12	\$ 8	\$ 9
Regional Median	\$ 13	\$ 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	185%	\$ (15)	\$ (15)	\$ (16)	\$ (15)
Lambton Shores	251%	\$ (29)	\$ (23)	\$ (13)	\$ (11)
Niagara-on-the-Lake	132%	\$ (12)	\$ (11)	\$ (5)	\$ (4)
Greater Sudbury	174%	\$ (5)	\$ (3)	\$ (5)	\$ (4)
Orillia	146%	\$ (6)	\$ (3)	\$ (5)	\$ (3)
Newmarket	300%	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Fort Erie	287%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Kingston	108%	\$ (3)	\$ (1)	\$ (3)	\$ (1)
Guelph	116%	\$ (2)	\$ (1)	\$ (2)	\$ (1)
Belleville	117%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
North Bay	120%	\$ (3)	\$ (0)	\$ (3)	\$ (0)
Minto		\$ (0)	\$ (0)	\$ (0)	\$ (0)
Kincardine			\$ 0		\$ 0
Scugog		\$ 0	\$ 0	\$ 0	\$ 0
Prince Edward County	95%	\$ 0	\$ 0	\$ 0	\$ 0
Centre Wellington		\$ 0	\$ 0	\$ 0	\$ 0
Cornwall	101%	\$ (0)	\$ 0	\$ (0)	\$ 0
Strathroy-Caradoc		\$ 0	\$ 0	\$ 0	\$ 0
Kingsville		\$ 0	\$ 0	\$ 0	\$ 0
The Blue Mountains		\$ 0	\$ 2	\$ 0	\$ 0
Lincoln		\$ 0	\$ 0	\$ 0	\$ 0
West Lincoln		\$ 0	\$ 1	\$ 0	\$ 1
Parry Sound	109%	\$ (2)	\$ 1	\$ (1)	\$ 1
London	94%	\$ 0	\$ 1	\$ 0	\$ 1
Timmins	113%	\$ (2)	\$ 1	\$ (2)	\$ 1
Woolwich		\$ 1	\$ 2	\$ 1	\$ 1
Pickering		\$ 2	\$ 2	\$ 1	\$ 1
Brampton	50%	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills		\$ 1	\$ 2	\$ 1	\$ 1
Clarington	41%	\$ 2	\$ 2	\$ 1	\$ 2
Collingwood	98%	\$ 0	\$ 3	\$ 0	\$ 2
Chatham-Kent	48%	\$ 2	\$ 2	\$ 2	\$ 2
Port Colborne		\$ 0	\$ 2	\$ 0	\$ 2
Whitby	58%	\$ 3	\$ 3	\$ 2	\$ 3
Milton	4%	\$ 5	\$ 5	\$ 3	\$ 3
Brockville	79%	\$ 3	\$ 3	\$ 3	\$ 3

Parking (cont'd)

Municipality	Revenue as	Net Costs	Net Costs	Net Costs per	Net Costs per
	% of Costs	per Capita	per Capita	\$100,000 CVA	\$100,000 CVA
	Excl Amort	Excl Amort	Incl Amort	Excl Amort	Incl Amort
Oakville	57%	\$ 7	\$ 7	\$ 3	\$ 3
Markham		\$ 6	\$ 7	\$ 3	\$ 3
Peterborough	116%	\$ (3)	\$ 4	\$ (3)	\$ 4
Caledon		\$ 8	\$ 8	\$ 4	\$ 4
Orangeville	17%	\$ 5	\$ 5	\$ 4	\$ 4
Wasaga Beach	85%	\$ 5	\$ 8	\$ 2	\$ 4
Welland	53%	\$ 3	\$ 4	\$ 4	\$ 4
Oshawa	113%	\$ (2)	\$ 5	\$ (2)	\$ 5
Sarnia	54%	\$ 4	\$ 4	\$ 5	\$ 5
Ingersoll	2%	\$ 5	\$ 5	\$ 5	\$ 5
Mississauga	23%	\$ 8	\$ 9	\$ 5	\$ 5
Leamington	14%	\$ 4	\$ 5	\$ 4	\$ 5
Sault Ste. Marie	61%	\$ 3	\$ 4	\$ 4	\$ 5
Ottawa	74%	\$ 6	\$ 8	\$ 4	\$ 6
Burlington	0%	\$ 10	\$ 11	\$ 6	\$ 6
Thorold		\$ 4	\$ 7	\$ 4	\$ 6
Brock		\$ 6	\$ 10	\$ 4	\$ 7
Gravenhurst		\$ 6	\$ 19	\$ 2	\$ 7
Hanover	18%	\$ 7	\$ 7	\$ 8	\$ 8
Hamilton	67%	\$ 6	\$ 9	\$ 6	\$ 8
Tillsonburg	1%	\$ 7	\$ 8	\$ 7	\$ 8
Kitchener	91%	\$ 2	\$ 9	\$ 2	\$ 8
St. Thomas	61%	\$ 2	\$ 6	\$ 2	\$ 9
Thunder Bay	71%	\$ 5	\$ 8	\$ 7	\$ 10
Cambridge	15%	\$ 10	\$ 12	\$ 10	\$ 11
Wellington North		\$ 5	\$ 14	\$ 4	\$ 12
Elliot Lake			\$ 5		\$ 12
Toronto	3%	\$ 23	\$ 23	\$ 12	\$ 12
Barrie	42%	\$ 12	\$ 15	\$ 10	\$ 13
Stratford		\$ 12	\$ 14	\$ 12	\$ 13
Owen Sound	56%	\$ 10	\$ 12	\$ 12	\$ 13
Waterloo	11%	\$ 20	\$ 22	\$ 13	\$ 15
Windsor	69%	\$ 6	\$ 11	\$ 9	\$ 16
St. Catharines	58%	\$ 10	\$ 19	\$ 11	\$ 19
Average	83%	\$ 2	\$ 4	\$ 2	\$ 4
Median	69%	\$ 2	\$ 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
Puslinch	\$ 7	\$ 3
Middlesex Centre	\$ 6	\$ 3
Guelph/Eramosa	\$ 6	\$ 3
Wilmot	\$ 6	\$ 4
Wellesley	\$ 6	\$ 5
The Blue Mountains	\$ 27	\$ 5
Huntsville	\$ 9	\$ 5
Wainfleet	\$ 8	\$ 5
Vaughan	\$ 12	\$ 6
Mapleton	\$ 10	\$ 6
Meaford	\$ 9	\$ 6
Gravenhurst	\$ 15	\$ 6
Burlington	\$ 10	\$ 6
Woolwich	\$ 8	\$ 6
Erin	\$ 10	\$ 6
Springwater	\$ 9	\$ 6
Whitchurch-Stouffville	\$ 11	\$ 6
West Lincoln	\$ 7	\$ 6
Lambton Shores	\$ 13	\$ 6
Lincoln	\$ 8	\$ 6
Waterloo	\$ 9	\$ 6
Mississauga	\$ 11	\$ 6
North Dumfries	\$ 12	\$ 7
Oakville	\$ 15	\$ 7
Prince Edward County	\$ 10	\$ 7
Grey Highlands	\$ 13	\$ 7
Markham	\$ 13	\$ 7
Scugog	\$ 11	\$ 7
Milton	\$ 12	\$ 7
Aurora	\$ 13	\$ 7
Kitchener	\$ 7	\$ 7
Pickering	\$ 10	\$ 7
King	\$ 23	\$ 7
Centre Wellington	\$ 12	\$ 8

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Halton Hills	\$ 14	\$ 8
Caledon	\$ 19	\$ 9
Kingston	\$ 10	\$ 9
Toronto	\$ 17	\$ 9
Strathroy-Caradoc	\$ 9	\$ 9
Brockville	\$ 9	\$ 9
Central Huron	\$ 16	\$ 10
Pelham	\$ 13	\$ 10
Bracebridge	\$ 19	\$ 10
Collingwood	\$ 17	\$ 10
Orangeville	\$ 11	\$ 10
Whitby	\$ 13	\$ 10
East Gwillimbury	\$ 20	\$ 10
Wasaga Beach	\$ 20	\$ 11
Niagara-on-the-Lake	\$ 26	\$ 11
Georgina	\$ 14	\$ 11
Clarington	\$ 13	\$ 11
Brampton	\$ 13	\$ 11
Kincardine	\$ 21	\$ 11
Guelph	\$ 15	\$ 12
Brock	\$ 17	\$ 12
Amherstburg	\$ 12	\$ 12
Barrie	\$ 14	\$ 12
Brant County	\$ 18	\$ 12
Cambridge	\$ 14	\$ 13
Kingsville	\$ 14	\$ 13
Belleville	\$ 12	\$ 13
Chatham-Kent	\$ 13	\$ 13
Newmarket	\$ 20	\$ 13
Ottawa	\$ 19	\$ 13
Innisfil	\$ 21	\$ 13
Quinte West	\$ 13	\$ 14
Oshawa	\$ 14	\$ 14
Penetanguishene	\$ 15	\$ 15

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Thorold	\$ 16	\$ 15
Grimsby	\$ 19	\$ 15
Hamilton	\$ 16	\$ 15
Leamington	\$ 14	\$ 15
Saugeen Shores	\$ 29	\$ 16
St. Marys	\$ 20	\$ 18
Owen Sound	\$ 16	\$ 18
Fort Erie	\$ 20	\$ 18
Greater Sudbury	\$ 18	\$ 18
Peterborough	\$ 18	\$ 19
St. Catharines	\$ 19	\$ 19
Tillsonburg	\$ 18	\$ 19
London	\$ 19	\$ 19
Welland	\$ 16	\$ 20
North Bay	\$ 19	\$ 20
Stratford	\$ 22	\$ 20
Ingersoll	\$ 19	\$ 21
Minto	\$ 24	\$ 23
Port Colborne	\$ 20	\$ 23
St. Thomas	\$ 18	\$ 24
Cornwall	\$ 17	\$ 24
Hanover	\$ 20	\$ 24
Orillia	\$ 27	\$ 25
Timmins	\$ 18	\$ 25
Sarnia	\$ 24	\$ 27
Kenora	\$ 28	\$ 29
Elliot Lake	\$ 13	\$ 29
Parry Sound	\$ 34	\$ 32
Thunder Bay	\$ 25	\$ 32
Windsor	\$ 26	\$ 36
Sault Ste. Marie	\$ 30	\$ 40
Smooth Rock Falls	\$ 37	\$ 62
Average	\$ 16	\$ 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.
Timmins	\$ (46)	\$ (63)
Chatham-Kent	\$ 0	\$ 0
Wainfleet	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 0
North Bay	\$ 0	\$ 0
Pelham	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 1
Kingston	\$ 2	\$ 2
Parry Sound	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Welland	\$ 2	\$ 3
Cornwall	\$ 3	\$ 4
Penetanguishene	\$ 4	\$ 4
Windsor	\$ 3	\$ 4
St. Thomas	\$ 3	\$ 4
Tillsonburg	\$ 4	\$ 4
Hanover	\$ 4	\$ 5
Oshawa	\$ 5	\$ 5
Owen Sound	\$ 6	\$ 7
Kincardine	\$ 13	\$ 7
Barrie	\$ 9	\$ 8
Collingwood	\$ 14	\$ 8
Stratford	\$ 10	\$ 10
Brockville	\$ 9	\$ 10
Hamilton	\$ 12	\$ 11
Greater Sudbury	\$ 13	\$ 13
Peterborough	\$ 21	\$ 21
Elliot Lake	\$ 12	\$ 26
Greenstone	\$ 239	\$ 200
Average	\$ 11	\$ 10
Median	\$ 3	\$ 4
Region Waterloo	\$ 6	\$ 5
District of Muskoka	\$ 34	\$ 8
Region Average	\$ 20	\$ 6
Region Median	\$ 20	\$ 6

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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Kitchener	\$ (28)	\$ (18)	\$ (27)	\$ (17)
Penetanguishene	\$ (24)	\$ (17)	\$ (23)	\$ (16)
London	\$ (49)	\$ (16)	\$ (50)	\$ (16)
Waterloo	\$ (23)	\$ (4)	\$ (15)	\$ (3)
The Blue Mountains		\$ 4		\$ 1
Lambton Shores	\$ 2	\$ 2	\$ 1	\$ 1
Centre Wellington	\$ 1	\$ 2	\$ 1	\$ 1
Lincoln	\$ 2	\$ 2	\$ 1	\$ 1
Gravenhurst	\$ 4	\$ 4	\$ 1	\$ 2
Prince Edward County	\$ 2	\$ 3	\$ 2	\$ 2
Meaford		\$ 4		\$ 2
Thorold	\$ 3	\$ 3	\$ 2	\$ 2
Hanover	\$ 2	\$ 2	\$ 2	\$ 3
Grey Highlands	\$ 5	\$ 6	\$ 3	\$ 3
Strathroy-Caradoc		\$ 4		\$ 4
Erin		\$ 8		\$ 5
Central Huron	\$ 7	\$ 8	\$ 4	\$ 5
Toronto	\$ 9	\$ 10	\$ 5	\$ 5
Aurora	\$ (20)	\$ 11	\$ (11)	\$ 6
Tillsonburg	\$ 6	\$ 6	\$ 6	\$ 6
Scugog	\$ 3	\$ 11	\$ 2	\$ 7
Brant County	\$ 3	\$ 10	\$ 2	\$ 7
Georgina	\$ 1	\$ 10	\$ 1	\$ 8
Greater Sudbury	\$ 8	\$ 8	\$ 8	\$ 9
Middlesex Centre		\$ 16		\$ 9
Whitchurch-Stouffville	\$ 5	\$ 17	\$ 3	\$ 9
Mississauga	\$ 4	\$ 17	\$ 2	\$ 10
Wasaga Beach	\$ 2	\$ 19	\$ 1	\$ 10
Bracebridge	\$ 10	\$ 19	\$ 5	\$ 10
Markham	\$ 4	\$ 20	\$ 2	\$ 11
Kenora	\$ 10	\$ 10	\$ 11	\$ 11
Milton	\$ 2	\$ 19	\$ 1	\$ 11

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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Oakville	\$ 8	\$ 27	\$ 3	\$ 12
East Gwillimbury	\$ 5	\$ 22	\$ 3	\$ 12
West Lincoln	\$ 1	\$ 13	\$ 1	\$ 12
Kincardine	\$ 6	\$ 22	\$ 4	\$ 12
Halton Hills		\$ 20		\$ 12
Quinte West	\$ 5	\$ 11	\$ 6	\$ 13
Whitby	\$ 6	\$ 17	\$ 5	\$ 14
Kingsville	\$ 3	\$ 16	\$ 3	\$ 14
Newmarket	\$ 5	\$ 23	\$ 3	\$ 15
Brampton	\$ 4	\$ 18	\$ 3	\$ 15
Vaughan	\$ 7	\$ 34	\$ 3	\$ 16
Owen Sound	\$ 14	\$ 14	\$ 16	\$ 16
Oshawa	\$ 4	\$ 16	\$ 4	\$ 16
Cornwall	\$ 6	\$ 12	\$ 9	\$ 17
St. Catharines	\$ 8	\$ 17	\$ 9	\$ 17
St. Marys	\$ 8	\$ 20	\$ 7	\$ 18
Guelph	\$ 3	\$ 23	\$ 2	\$ 18
Burlington	\$ 15	\$ 32	\$ 8	\$ 18
Niagara-on-the-Lake	\$ 4	\$ 45	\$ 2	\$ 18
Kingston	\$ 3	\$ 21	\$ 3	\$ 18
Woolwich	\$ 7	\$ 27	\$ 5	\$ 19
Brockville	\$ 16	\$ 17	\$ 17	\$ 19
Ottawa	\$ 11	\$ 30	\$ 8	\$ 20
Pelham	\$ 26	\$ 26	\$ 21	\$ 21
Clarington	\$ 8	\$ 24	\$ 7	\$ 21
Pickering	\$ 8	\$ 30	\$ 6	\$ 21
Fort Erie	\$ 5	\$ 24	\$ 5	\$ 21
Orillia	\$ 9	\$ 25	\$ 8	\$ 22
Huntsville	\$ 19	\$ 42	\$ 11	\$ 23
Sarnia	\$ 3	\$ 22	\$ 4	\$ 24
Timmins	\$ 6	\$ 18	\$ 8	\$ 25
Port Colborne	\$ 11	\$ 23	\$ 13	\$ 25

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	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Cambridge	\$ 14	\$ 27	\$ 13	\$ 25
Peterborough	\$ 13	\$ 24	\$ 13	\$ 25
Parry Sound	\$ 14	\$ 27	\$ 14	\$ 26
Barrie	\$ 13	\$ 29	\$ 11	\$ 26
Minto	\$ 16	\$ 28	\$ 15	\$ 27
Grimsby	\$ 1	\$ 39	\$ 0	\$ 31
Belleville	\$ 3	\$ 30	\$ 3	\$ 31
Saugeen Shores	\$ 6	\$ 55	\$ 4	\$ 31
Hamilton	\$ 23	\$ 35	\$ 21	\$ 33
Chatham-Kent	\$ 17	\$ 37	\$ 16	\$ 36
North Bay	\$ 14	\$ 34	\$ 15	\$ 36
Ingersoll	\$ 14	\$ 35	\$ 15	\$ 40
Smooth Rock Falls	\$ 24	\$ 24	\$ 40	\$ 40
Leamington	\$ 23	\$ 37	\$ 25	\$ 40
Stratford	\$ 19	\$ 46	\$ 18	\$ 42
Elliot Lake	\$ 19	\$ 19	\$ 42	\$ 43
Amherstburg		\$ 47		\$ 47
St. Thomas	\$ 11	\$ 39	\$ 15	\$ 53
Sault Ste. Marie	\$ 31	\$ 48	\$ 41	\$ 64
Thunder Bay	\$ 21	\$ 54	\$ 27	\$ 69
Windsor	\$ 31	\$ 61	\$ 44	\$ 86
Average	\$ 7	\$ 20	\$ 7	\$ 18
Median	\$ 6	\$ 19	\$ 5	\$ 16
Region Peel	\$ 0	\$ 0	\$ 0	\$ 0
Region Waterloo	\$ 0	\$ 0	\$ 0	\$ 0
Region Niagara		\$ 0		\$ 0
Region Halton	\$ 0	\$ 3	\$ 0	\$ 1
Region Durham	\$ 0	\$ 3	\$ 0	\$ 2
Region Average	\$ 0	\$ 1	\$ 0	\$ 1
Region Median	\$ 0	\$ 0	\$ 0	\$ 0

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
Kincardine	\$ 0	\$ 0	\$ 0	\$ 0
Toronto	\$ 0	\$ 0	\$ 0	\$ 0
London	\$ 0	\$ 0	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 1	\$ 0	\$ 0
Grimsby	\$ 1	\$ 1	\$ 1	\$ 1
Brant County		\$ 1		\$ 1
Hamilton	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills	\$ 2	\$ 2	\$ 1	\$ 1
Wellesley	\$ 2	\$ 2	\$ 1	\$ 1
Puslinch	\$ 4	\$ 4	\$ 2	\$ 2
Milton	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 1	\$ 1	\$ 2	\$ 2
Saugeen Shores	\$ 4	\$ 4	\$ 2	\$ 2
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Cornwall	\$ 2	\$ 2	\$ 3	\$ 3
Oshawa	\$ 1	\$ 3	\$ 1	\$ 3
Central Huron	\$ 5	\$ 5	\$ 3	\$ 3
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 3
Prince Edward County	\$ 5	\$ 5	\$ 4	\$ 4
Wasaga Beach	\$ 7	\$ 7	\$ 4	\$ 4
Kingston	\$ 4	\$ 4	\$ 4	\$ 4
Brockville	\$ 4	\$ 4	\$ 4	\$ 4
Greater Sudbury	\$ 4	\$ 4	\$ 4	\$ 4
Caledon	\$ 10	\$ 11	\$ 4	\$ 5
Pickering	\$ 9	\$ 10	\$ 7	\$ 7
Brampton	\$ 1	\$ 8	\$ 1	\$ 7
Kingsville	\$ 8	\$ 8	\$ 7	\$ 7
Ottawa	\$ 13	\$ 13	\$ 9	\$ 9
Clarington	\$ 10	\$ 10	\$ 9	\$ 9
Penetanguishene	\$ 9	\$ 9	\$ 9	\$ 9
Wainfleet	\$ 20	\$ 20	\$ 15	\$ 15
Port Colborne	\$ 13	\$ 13	\$ 15	\$ 15
Welland	\$ 4	\$ 13	\$ 5	\$ 16
Chatham-Kent	\$ 18	\$ 18	\$ 18	\$ 18
Fort Erie	\$ 20	\$ 20	\$ 18	\$ 18
Average	\$ 6	\$ 6	\$ 5	\$ 5
Median	\$ 4	\$ 4	\$ 3	\$ 3
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District of Muskoka	\$ 5	\$ 5	\$ 1	\$ 1
Region Average	\$ 5	\$ 5	\$ 1	\$ 1
Region Median	\$ 5	\$ 5	\$ 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	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Sault Ste. Marie	223.4%	\$ (25)	\$ (33)
Cornwall	183.8%	\$ (15)	\$ (21)
Toronto	423.3%	\$ (24)	\$ (13)
Ottawa	184.1%	\$ (13)	\$ (9)
Saugeen Shores	166.9%	\$ (11)	\$ (6)
Hanover	142.7%	\$ (4)	\$ (5)
Middlesex Centre	144.1%	\$ (6)	\$ (4)
Quinte West	110.5%	\$ (2)	\$ (3)
Milton		\$ 0	\$ 0
Central Huron	96.0%	\$ 1	\$ 1
Kitchener	0.0%	\$ 1	\$ 1
Kenora	90.4%	\$ 2	\$ 2
Ingersoll	80.7%	\$ 2	\$ 2
Markham		\$ 5	\$ 3
East Gwillimbury		\$ 5	\$ 3
King		\$ 9	\$ 3
Brock		\$ 5	\$ 3
Whitchurch-Stouffville	3.5%	\$ 7	\$ 4
Lambton Shores	76.2%	\$ 9	\$ 4
Wasaga Beach	10.4%	\$ 9	\$ 5
Aurora		\$ 10	\$ 6
Orangeville	4.1%	\$ 7	\$ 6
Vaughan	2.8%	\$ 15	\$ 7
Kincardine	46.4%	\$ 12	\$ 7
Stratford		\$ 8	\$ 8
Newmarket	7.6%	\$ 12	\$ 8
Orillia		\$ 10	\$ 9
The Blue Mountains	2.3%	\$ 55	\$ 10
Tillsonburg	66.6%	\$ 9	\$ 10
Georgina		\$ 13	\$ 10
Owen Sound	71.9%	\$ 9	\$ 11
Barrie	16.7%	\$ 12	\$ 11
Grey Highlands	11.1%	\$ 26	\$ 14
Belleville	60.6%	\$ 13	\$ 14
Peterborough	1.5%	\$ 15	\$ 15
Kingston	0.0%	\$ 18	\$ 16
Prince Edward County		\$ 25	\$ 17

Waste Collection (cont'd)

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Whitby	2.5%	\$ 21	\$ 17
Greenstone		\$ 21	\$ 18
Amherstburg		\$ 18	\$ 18
Brant County	0.6%	\$ 26	\$ 18
Sarnia	2.1%	\$ 16	\$ 18
Chatham-Kent	0.0%	\$ 20	\$ 20
Kingsville		\$ 22	\$ 20
Leamington		\$ 19	\$ 21
Strathroy-Caradoc	59.6%	\$ 21	\$ 21
North Bay	0.2%	\$ 20	\$ 21
London	6.5%	\$ 22	\$ 22
Parry Sound	16.4%	\$ 24	\$ 22
Thunder Bay		\$ 19	\$ 25
Windsor	6.8%	\$ 18	\$ 25
Guelph	0.0%	\$ 32	\$ 26
Hamilton		\$ 29	\$ 27
Oshawa		\$ 27	\$ 27
St. Thomas		\$ 21	\$ 28
St. Marys		\$ 32	\$ 29
Greater Sudbury	10.5%	\$ 30	\$ 31
Brockville	12.5%	\$ 31	\$ 33
Timmins		\$ 29	\$ 40
Smooth Rock Falls	16.3%	\$ 29	\$ 48
Elliot Lake		\$ 27	\$ 62
Minto		\$ 87	\$ 83
Average	59.0%	\$ 14	\$ 13
Median	14.4%	\$ 14	\$ 11
Region Niagara	108.3%	\$ (1)	\$ (1)
Region Durham		\$ 7	\$ 5
Region Peel	5.3%	\$ 18	\$ 12
District of Muskoka		\$ 52	\$ 13
Region Halton	4.2%	\$ 26	\$ 13
Region Waterloo		\$ 21	\$ 17
Wellington County	6.2%	\$ 41	\$ 26
Region Average	31.0%	\$ 23	\$ 12
Region Median	5.7%	\$ 21	\$ 13

Waste Disposal

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Barrie	-4.1%	\$ (94)	\$ (82)
Stratford	219.4%	\$ (46)	\$ (43)
Thunder Bay	289.3%	\$ (23)	\$ (29)
St. Marys	148.1%	\$ (27)	\$ (24)
Kenora	126.9%	\$ (22)	\$ (24)
North Bay	126.6%	\$ (9)	\$ (10)
Chatham-Kent	150.2%	\$ (10)	\$ (9)
Orangeville		\$ (10)	\$ (9)
Greenstone	150.0%	\$ (7)	\$ (6)
Collingwood	N/A	\$ (8)	\$ (5)
Saugeen Shores	122.3%	\$ (7)	\$ (4)
Wasaga Beach	383.8%	\$ (7)	\$ (4)
Strathroy-Caradoc	227.5%	\$ (3)	\$ (3)
Georgina		\$ (4)	\$ (3)
Prince Edward County	100.9%	\$ (0)	\$ (0)
Vaughan	544.6%	\$ (0)	\$ (0)
The Blue Mountains	86.6%	\$ 11	\$ 2
King		\$ 8	\$ 2
Ottawa	54.4%	\$ 4	\$ 3
Belleville	29.4%	\$ 6	\$ 6
London	56.2%	\$ 6	\$ 6
Grey Highlands	66.4%	\$ 14	\$ 8
Owen Sound		\$ 7	\$ 8
Peterborough	68.5%	\$ 8	\$ 8
Kingston	21.4%	\$ 11	\$ 10
Kincardine	73.3%	\$ 18	\$ 10
Hamilton	37.5%	\$ 12	\$ 11
Brockville		\$ 10	\$ 11
Middlesex Centre	2.2%	\$ 22	\$ 12
Toronto	6.4%	\$ 23	\$ 12
Brant County	38.6%	\$ 19	\$ 13

Waste Disposal (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Cornwall	10.9%	\$ 11	\$ 15
Quinte West		\$ 16	\$ 17
St. Thomas		\$ 14	\$ 19
Hanover	53.9%	\$ 17	\$ 20
Orillia	34.4%	\$ 24	\$ 21
Sault Ste. Marie		\$ 18	\$ 24
Greater Sudbury	54.8%	\$ 25	\$ 26
Kingsville		\$ 30	\$ 27
Guelph	1.7%	\$ 34	\$ 27
Thorold		\$ 32	\$ 31
Leamington		\$ 31	\$ 33
Amherstburg		\$ 36	\$ 35
Meaford	18.6%	\$ 54	\$ 36
Elliot Lake		\$ 17	\$ 38
Windsor	10.3%	\$ 39	\$ 55
Parry Sound	3.1%	\$ 60	\$ 56
Timmins		\$ 47	\$ 66
Smooth Rock Falls	5.6%	\$ 108	\$ 179
Average	97.6%	\$ 10	\$ 12
Median	55.5%	\$ 11	\$ 10
Region Halton	7.0%	\$ 8	\$ 4
Region York	15.7%	\$ 11	\$ 6
Wellington County	31.0%	\$ 12	\$ 8
Region Niagara	74.2%	\$ 9	\$ 9
Region Peel		\$ 15	\$ 10
District of Muskoka	35.4%	\$ 65	\$ 16
Region Durham	15.7%	\$ 24	\$ 20
Region Waterloo	31.6%	\$ 32	\$ 26
Region Average	30.1%	\$ 22	\$ 12
Region Average	31.0%	\$ 14	\$ 9

Waste Diversion

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Timmins	243.4%	\$ (29)	\$ (40)
Innisfil		\$ (0)	\$ (0)
Clarington	108.6%	\$ (0)	\$ (0)
Wasaga Beach	0.2%	\$ 1	\$ 0
Owen Sound	80.1%	\$ 5	\$ 6
Ingersoll	31.1%	\$ 5	\$ 6
Vaughan	19.8%	\$ 15	\$ 7
Kincardine	56.2%	\$ 15	\$ 8
Saugeen Shores	65.7%	\$ 15	\$ 9
Markham	15.2%	\$ 18	\$ 10
King		\$ 30	\$ 10
Whitchurch-Stouffville	16.5%	\$ 18	\$ 10
Hanover	46.6%	\$ 8	\$ 10
Grey Highlands	38.7%	\$ 19	\$ 10
Chatham-Kent	33.4%	\$ 11	\$ 10
The Blue Mountains	4.0%	\$ 65	\$ 11
Brockville	36.1%	\$ 11	\$ 11
Thunder Bay	36.9%	\$ 9	\$ 12
Meaford	36.3%	\$ 18	\$ 12
Aurora	16.5%	\$ 22	\$ 12
East Gwillimbury	13.3%	\$ 24	\$ 13
Middlesex Centre	0.1%	\$ 25	\$ 14
Newmarket	13.3%	\$ 22	\$ 14
Georgina	19.4%	\$ 19	\$ 15
Ottawa	40.0%	\$ 24	\$ 17
Barrie	40.7%	\$ 19	\$ 17
Brant County	22.7%	\$ 24	\$ 17
Prince Edward County	41.3%	\$ 27	\$ 19
Central Huron	0.1%	\$ 31	\$ 19
Lambton Shores	0.8%	\$ 44	\$ 20
Quinte West		\$ 19	\$ 21
St. Marys	12.3%	\$ 25	\$ 22

Waste Diversion (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Peterborough	53.7%	\$ 22	\$ 23
Windsor	29.9%	\$ 16	\$ 23
Hamilton	45.5%	\$ 25	\$ 23
Stratford		\$ 25	\$ 23
London	30.1%	\$ 24	\$ 24
Kingston	44.3%	\$ 28	\$ 25
Parry Sound	27.1%	\$ 29	\$ 27
North Bay	3.1%	\$ 26	\$ 28
Kenora	12.8%	\$ 27	\$ 28
Belleville	47.4%	\$ 27	\$ 28
Toronto	14.5%	\$ 54	\$ 29
St. Thomas		\$ 22	\$ 30
Cornwall	46.7%	\$ 22	\$ 31
Orillia	2.9%	\$ 35	\$ 32
Sarnia	13.9%	\$ 30	\$ 33
Elliot Lake		\$ 16	\$ 36
Greater Sudbury	17.8%	\$ 41	\$ 42
Guelph	42.3%	\$ 65	\$ 51
Sault Ste. Marie		\$ 40	\$ 52
Average	34.6%	\$ 22	\$ 18
Median	30.0%	\$ 22	\$ 17
Region Niagara	100.9%	\$ (1)	\$ (0)
Wellington County	66.4%	\$ 14	\$ 9
Region Halton	39.7%	\$ 18	\$ 9
Region York	23.2%	\$ 24	\$ 12
District of Muskoka	25.6%	\$ 60	\$ 15
Region Waterloo	33.6%	\$ 26	\$ 21
Region Durham	38.2%	\$ 28	\$ 23
Region Peel	24.7%	\$ 37	\$ 25
Average	44.0%	\$ 26	\$ 14
Median	35.9%	\$ 25	\$ 13

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. Marys	\$ (42)	\$ (38)
Hanover	\$ (0)	\$ (0)
London	\$ 0	\$ 0
Orangeville	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Wasaga Beach	\$ 2	\$ 1
Sarnia	\$ 1	\$ 1
Brock	\$ 6	\$ 4
Stratford	\$ 5	\$ 5
Mapleton	\$ 9	\$ 5
Saugeen Shores	\$ 15	\$ 9
Barrie	\$ 11	\$ 10
Orillia	\$ 12	\$ 11
Guelph	\$ 14	\$ 11
Kincardine	\$ 26	\$ 14
Prince Edward County	\$ 21	\$ 15
Brant County	\$ 24	\$ 16
Windsor	\$ 12	\$ 17
Greenstone	\$ 22	\$ 18
Toronto	\$ 34	\$ 18
Ottawa	\$ 27	\$ 19
Brockville	\$ 17	\$ 19
Quinte West	\$ 17	\$ 19
Peterborough	\$ 19	\$ 20
Cornwall	\$ 15	\$ 21
Hamilton	\$ 23	\$ 22
Chatham-Kent	\$ 22	\$ 22
Kingston	\$ 26	\$ 23
Belleville	\$ 23	\$ 24
Parry Sound	\$ 27	\$ 25
Thunder Bay	\$ 20	\$ 25
St. Thomas	\$ 20	\$ 27

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Bay	\$ 29	\$ 31
Greater Sudbury	\$ 34	\$ 35
Sault Ste. Marie	\$ 28	\$ 38
Timmins	\$ 28	\$ 39
Kenora	\$ 40	\$ 42
Smooth Rock Falls	\$ 32	\$ 54
Elliot Lake	\$ 29	\$ 65
Average	\$ 17	\$ 18
Median	\$ 20	\$ 18
District of Muskoka	\$ 24	\$ 6
Region York	\$ 15	\$ 8
Wellington County	\$ 17	\$ 11
Region Halton	\$ 21	\$ 11
Region Waterloo	\$ 15	\$ 13
Region Peel	\$ 20	\$ 13
Region Durham	\$ 19	\$ 16
Region Niagara	\$ 20	\$ 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
Parry Sound	\$ 2	\$ 1
Meaford	\$ 4	\$ 3
Barrie	\$ 6	\$ 5
St. Marys	\$ 8	\$ 7
Niagara-on-the-Lake	\$ 18	\$ 7
Stratford	\$ 9	\$ 9
North Bay	\$ 10	\$ 10
Kingston	\$ 12	\$ 11
Sault Ste. Marie	\$ 9	\$ 12
Timmins	\$ 10	\$ 14
Thorold	\$ 16	\$ 16
St. Catharines	\$ 16	\$ 17
St. Thomas	\$ 18	\$ 24
London	\$ 31	\$ 31
Average	\$ 12	\$ 12
Median	\$ 10	\$ 11
District of Muskoka	\$ 5	\$ 1
Region York	\$ 3	\$ 2
Region Average	\$ 4	\$ 1
Region Median	\$ 4	\$ 1

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
Parry Sound	\$ (64)	\$ (60)
Sault Ste. Marie	\$ 2	\$ 3
Toronto	\$ 32	\$ 17
Orillia	\$ 32	\$ 29
Ottawa	\$ 39	\$ 27
Barrie	\$ 38	\$ 33
Guelph	\$ 38	\$ 30
Hamilton	\$ 35	\$ 32
Brant County	\$ 44	\$ 30
Prince Edward County	\$ 50	\$ 35
Kingston	\$ 47	\$ 42
North Bay	\$ 43	\$ 45
Chatham-Kent	\$ 44	\$ 42
Brockville	\$ 49	\$ 53
Peterborough	\$ 51	\$ 53
Quinte West	\$ 49	\$ 54
Belleville	\$ 56	\$ 59
St. Marys	\$ 69	\$ 62
Windsor	\$ 45	\$ 64
Greater Sudbury	\$ 57	\$ 58

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Stratford	\$ 71	\$ 65
St. Thomas	\$ 50	\$ 68
Greenstone	\$ 89	\$ 75
Kenora	\$ 76	\$ 80
Cornwall	\$ 51	\$ 73
Thunder Bay	\$ 66	\$ 85
Timmins	\$ 73	\$ 101
Elliot Lake	\$ 76	\$ 171
Average	\$ 47	\$ 51
Median	\$ 49	\$ 53
Region Halton	\$ 23	\$ 12
Region York	\$ 28	\$ 14
Region Peel	\$ 26	\$ 17
Region Waterloo	\$ 20	\$ 17
Wellington County	\$ 35	\$ 22
District of Muskoka	\$ 84	\$ 21
Region Durham	\$ 29	\$ 24
Region Niagara	\$ 39	\$ 36
Region Average	\$ 36	\$ 20
Region Median	\$ 29	\$ 19

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greenstone	156%	\$ (1)	\$ (1)
Waterloo	113%	\$ (2)	\$ (1)
Wilmot	160%	\$ (1)	\$ (1)
Halton Hills	126%	\$ (1)	\$ (1)
Wellington North	121%	\$ (0)	\$ (0)
Whitchurch-Stouffville	109%	\$ (0)	\$ (0)
Springwater	103%	\$ (0)	\$ (0)
Georgina	100%	\$ (0)	\$ (0)
Markham	34%	\$ 0	\$ 0
Vaughan	78%	\$ 0	\$ 0
King	59%	\$ 0	\$ 0
Milton		\$ 0	\$ 0
Wasaga Beach	83%	\$ 0	\$ 0
Sault Ste. Marie	98%	\$ 0	\$ 0
Mississauga	23%	\$ 1	\$ 0
Smooth Rock Falls	97%	\$ 0	\$ 0
Whitby	78%	\$ 1	\$ 0
Orangeville	77%	\$ 1	\$ 0
Quinte West	62%	\$ 0	\$ 1
Middlesex Centre	23%	\$ 1	\$ 1
Brampton	17%	\$ 1	\$ 1
Woolwich	57%	\$ 1	\$ 1
Brock	18%	\$ 1	\$ 1
Welland	65%	\$ 1	\$ 1
Meaford	82%	\$ 1	\$ 1
Oakville	60%	\$ 2	\$ 1
Strathroy-Caradoc	83%	\$ 1	\$ 1
Mapleton	36%	\$ 2	\$ 1
Grey Highlands	76%	\$ 3	\$ 1
Port Colborne	65%	\$ 1	\$ 1
Erin	0%	\$ 3	\$ 2
Burlington	10%	\$ 3	\$ 2
Centre Wellington	65%	\$ 2	\$ 2
Gravenhurst	46%	\$ 5	\$ 2
Greater Sudbury	79%	\$ 2	\$ 2
Bracebridge	38%	\$ 4	\$ 2
Lambton Shores	50%	\$ 4	\$ 2
St. Thomas		\$ 1	\$ 2
Oshawa	30%	\$ 2	\$ 2

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Elliot Lake	86%	\$ 1	\$ 2
Hanover	85%	\$ 2	\$ 2
Leamington	16%	\$ 2	\$ 2
Clarington	35%	\$ 3	\$ 3
The Blue Mountains	21%	\$ 15	\$ 3
Lincoln	49%	\$ 4	\$ 3
Saugeen Shores	44%	\$ 6	\$ 3
Prince Edward County	18%	\$ 5	\$ 3
West Lincoln	13%	\$ 4	\$ 3
Minto	61%	\$ 4	\$ 3
Niagara-on-the-Lake	56%	\$ 9	\$ 4
Huntsville	45%	\$ 6	\$ 4
Kitchener	61%	\$ 4	\$ 4
Hamilton	47%	\$ 4	\$ 4
Kincardine	43%	\$ 7	\$ 4
Pelham	30%	\$ 5	\$ 4
St. Catharines	69%	\$ 4	\$ 4
Thunder Bay	30%	\$ 4	\$ 5
Grimsby	31%	\$ 6	\$ 5
Central Huron	36%	\$ 8	\$ 5
Kingsville	30%	\$ 6	\$ 5
Cambridge	49%	\$ 6	\$ 5
Chatham-Kent	51%	\$ 6	\$ 6
Brockville	52%	\$ 6	\$ 7
Ingersoll	20%	\$ 8	\$ 8
Wainfleet	64%	\$ 12	\$ 8
Kenora	47%	\$ 9	\$ 9
Timmins	46%	\$ 7	\$ 9
Fort Erie	21%	\$ 11	\$ 10
Brant County	25%	\$ 15	\$ 11
Tillsonburg	39%	\$ 12	\$ 12
Owen Sound	35%	\$ 11	\$ 13
St. Marys	45%	\$ 15	\$ 13
Parry Sound	32%	\$ 20	\$ 19
Stratford	6%	\$ 21	\$ 19
Thorold	21%	\$ 30	\$ 28
Average	54%	\$ 5	\$ 4
Median	48%	\$ 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
Saugeen Shores	\$ (4)	\$ (2)
Timmins	\$ (0)	\$ (0)
Greenstone	\$ (0)	\$ (0)
Milton	\$ (0)	\$ (0)
Mapleton	\$ 0	\$ 0
Gravenhurst	\$ 0	\$ 0
Guelph/Eramosa	\$ 0	\$ 0
Barrie	\$ 0	\$ 0
Central Huron	\$ 0	\$ 0
Hamilton	\$ 0	\$ 0
Newmarket	\$ 0	\$ 0
St. Catharines	\$ 0	\$ 0
St. Marys	\$ 0	\$ 0
Oakville	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 0	\$ 0
Middlesex Centre	\$ 0	\$ 0
Innisfil	\$ 0	\$ 0
Aurora	\$ 0	\$ 0
King	\$ 0	\$ 0
Brampton	\$ 0	\$ 0
Orillia	\$ 0	\$ 0
Thunder Bay	\$ 0	\$ 0
Grimsby	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Clarington	\$ 0	\$ 0
Stratford	\$ 0	\$ 0
Parry Sound	\$ 1	\$ 1
Toronto	\$ 1	\$ 1
London	\$ 1	\$ 1
Vaughan	\$ 1	\$ 1

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Wainfleet	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1
Scugog	\$ 2	\$ 1
Huntsville	\$ 2	\$ 1
Pickering	\$ 2	\$ 1
Kenora	\$ 1	\$ 1
Guelph	\$ 2	\$ 2
Greater Sudbury	\$ 2	\$ 2
Sarnia	\$ 2	\$ 2
The Blue Mountains	\$ 15	\$ 3
Fort Erie	\$ 3	\$ 3
Lambton Shores	\$ 7	\$ 3
Peterborough	\$ 3	\$ 3
Ottawa	\$ 8	\$ 6
Kincardine	\$ 12	\$ 7
Minto	\$ 8	\$ 7
North Bay	\$ 13	\$ 14
Belleville	\$ 19	\$ 20
Chatham-Kent	\$ 24	\$ 24
Average	\$ 3	\$ 2
Median	\$ 0	\$ 0
Region Waterloo	\$ 0	\$ 0
Region Peel	\$ 2	\$ 1
District of Muskoka	\$ 5	\$ 1
Region Niagara	\$ 4	\$ 3
Region Halton	\$ 7	\$ 4
Wellington County	\$ 6	\$ 4
Region Durham	\$ 6	\$ 5
Region Average	\$ 4	\$ 3
Region Median	\$ 5	\$ 3

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	Net Costs per Capita	Net Costs per \$100,000 CVA
Brant County	\$ 11	\$ 8
St. Marys	\$ 13	\$ 11
Guelph	\$ 21	\$ 17
Prince Edward County	\$ 37	\$ 26
Kenora	\$ 27	\$ 29
Parry Sound	\$ 39	\$ 36
Barrie	\$ 43	\$ 37
Orillia	\$ 52	\$ 47
Kingston	\$ 54	\$ 48
Greater Sudbury	\$ 51	\$ 52
Timmins	\$ 37	\$ 52
North Bay	\$ 53	\$ 56
Ottawa	\$ 87	\$ 59
Brockville	\$ 57	\$ 62
Quinte West	\$ 56	\$ 62
Hamilton	\$ 73	\$ 67
Belleville	\$ 65	\$ 68
London	\$ 73	\$ 74
St. Thomas	\$ 57	\$ 77
Chatham-Kent	\$ 87	\$ 84

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Peterborough	\$ 83	\$ 85
Cornwall	\$ 65	\$ 91
Elliot Lake	\$ 46	\$ 103
Windsor	\$ 78	\$ 110
Toronto	\$ 263	\$ 142
Greenstone	\$ 210	\$ 176
Thunder Bay	\$ 165	\$ 213
Sault Ste. Marie	\$ 214	\$ 283
Smooth Rock Falls	\$ 174	\$ 290
Average	\$ 79	\$ 85
Median	\$ 57	\$ 62
Region York	\$ 19	\$ 10
Region Halton	\$ 20	\$ 11
District of Muskoka	\$ 49	\$ 12
Region Waterloo	\$ 16	\$ 13
Wellington County	\$ 23	\$ 15
Region Peel	\$ 40	\$ 27
Region Durham	\$ 38	\$ 32
Region Niagara	\$ 57	\$ 52
Region Average	\$ 33	\$ 21
Region Median	\$ 31	\$ 14

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
Caledon	\$ 1	\$ 0
Vaughan	\$ 1	\$ 0
Wainfleet	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 2
Greenstone	\$ 2	\$ 2
Mapleton	\$ 3	\$ 2
St. Catharines	\$ 2	\$ 2
Lincoln	\$ 3	\$ 2
Brampton	\$ 3	\$ 2
Sarnia	\$ 3	\$ 3
Grimsby	\$ 5	\$ 4
Whitby	\$ 5	\$ 4
Pickering	\$ 6	\$ 4
Thorold	\$ 4	\$ 4
Waterloo	\$ 6	\$ 4
Centre Wellington	\$ 6	\$ 4
Georgina	\$ 6	\$ 5
Barrie	\$ 7	\$ 7
Halton Hills	\$ 11	\$ 7
Cambridge	\$ 9	\$ 9
Elliot Lake	\$ 4	\$ 9
Peterborough	\$ 9	\$ 10
Welland	\$ 8	\$ 10
Kitchener	\$ 11	\$ 11
Sault Ste. Marie	\$ 8	\$ 11
Oshawa	\$ 11	\$ 11
Toronto	\$ 24	\$ 13
Ottawa	\$ 22	\$ 15
Parry Sound	\$ 17	\$ 16
Guelph	\$ 23	\$ 18
London	\$ 19	\$ 20

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Quinte West	\$ 21	\$ 24
Orillia	\$ 30	\$ 27
Greater Sudbury	\$ 27	\$ 28
Brant County	\$ 40	\$ 28
Prince Edward County	\$ 40	\$ 28
Hamilton	\$ 31	\$ 29
Belleville	\$ 28	\$ 29
Cornwall	\$ 25	\$ 36
Thunder Bay	\$ 37	\$ 47
North Bay	\$ 45	\$ 48
Chatham-Kent	\$ 52	\$ 50
Kingston	\$ 67	\$ 60
Brockville	\$ 68	\$ 74
St. Marys	\$ 93	\$ 84
Stratford	\$ 91	\$ 84
Windsor	\$ 60	\$ 85
St. Thomas	\$ 63	\$ 85
Kenora	\$ 91	\$ 96
Timmins	\$ 86	\$ 120
Average	\$ 24	\$ 25
Median	\$ 11	\$ 11
District of Muskoka	\$ 12	\$ 3
Region York	\$ 15	\$ 8
Region Waterloo	\$ 14	\$ 12
Region Halton	\$ 26	\$ 13
Region Peel	\$ 23	\$ 15
Region Niagara	\$ 25	\$ 22
Wellington County	\$ 52	\$ 33
Region Durham	\$ 58	\$ 48
Region Average	\$ 28	\$ 19
Region Median	\$ 24	\$ 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.
Chatham-Kent	\$ (17)	\$ (17)
Wainfleet	\$ 0	\$ 0
Brant County	\$ 5	\$ 3
Sault Ste. Marie	\$ 6	\$ 8
Parry Sound	\$ 8	\$ 8
Thunder Bay	\$ 8	\$ 10
Barrie	\$ 12	\$ 10
Brockville	\$ 10	\$ 11
Kenora	\$ 11	\$ 12
Hamilton	\$ 13	\$ 12
Ottawa	\$ 20	\$ 14
Kingston	\$ 16	\$ 14
Cornwall	\$ 11	\$ 15
Toronto	\$ 30	\$ 16
Orillia	\$ 19	\$ 17
Timmins	\$ 12	\$ 17
Peterborough	\$ 19	\$ 19
North Bay	\$ 20	\$ 21
London	\$ 22	\$ 22
Guelph	\$ 28	\$ 22

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
St. Thomas	\$ 18	\$ 25
St. Marys	\$ 32	\$ 29
Elliot Lake	\$ 15	\$ 33
Windsor	\$ 24	\$ 34
Stratford	\$ 139	\$ 129
Greenstone	\$ 161	\$ 135
Average	\$ 25	\$ 24
Median	\$ 15	\$ 16
District of Muskoka	\$ 12	\$ 3
Region York	\$ 12	\$ 6
Wellington County	\$ 10	\$ 6
Region Peel	\$ 15	\$ 10
Region Durham	\$ 13	\$ 11
Region Halton	\$ 21	\$ 11
Region Waterloo	\$ 16	\$ 13
Region Niagara	\$ 17	\$ 15
Average	\$ 14	\$ 9
Median	\$ 14	\$ 10

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

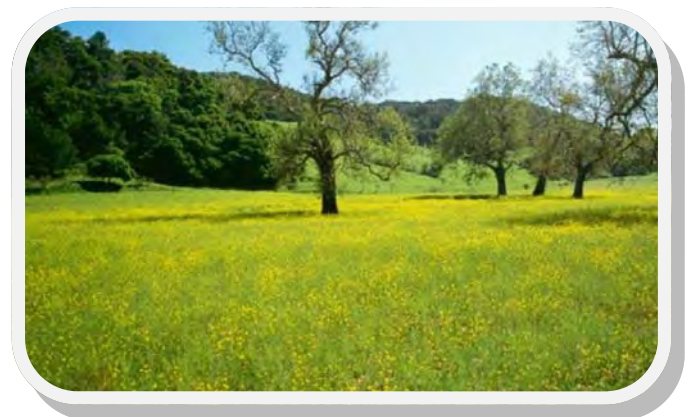
(Sorted by Total Net Costs per \$100,000 CVA, excluding Amortization)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co-op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Toronto	\$ (24)				\$ (24)
Oshawa		\$ (0)			\$ (0)
Wasaga Beach				\$ 0	\$ 0
The Blue Mountains		\$ 0			\$ 0
Sault Ste. Marie	\$ 1				\$ 1
Parry Sound	\$ 5				\$ 5
Strathroy-Caradoc		\$ 5			\$ 5
Collingwood			\$ 12		\$ 12
Barrie	\$ 34				\$ 34
Orillia	\$ 41				\$ 41
Prince Edward County	\$ 43				\$ 43
Brockville	\$ 45				\$ 45
Chatham-Kent	\$ 14	\$ 32	\$ 0	\$ (1)	\$ 45
Brant County		\$ 49			\$ 49
Elliot Lake	\$ 49				\$ 49
St. Marys	\$ 52				\$ 52
Cornwall	\$ 45	\$ (5)	\$ 18	\$ 3	\$ 61
St. Thomas	\$ 62				\$ 62
Quinte West	\$ 62				\$ 62
Peterborough	\$ 85	\$ 39	\$ (60)		\$ 65
Belleville	\$ 71				\$ 71
London	\$ 33	\$ 23	\$ 10	\$ 5	\$ 72
Kenora	\$ 82				\$ 82
North Bay	\$ 86				\$ 86
Kingston	\$ 28	\$ 37	\$ 25		\$ 90
Timmins		\$ 97			\$ 97
Greater Sudbury	\$ 56	\$ 50	\$ (4)	\$ 8	\$ 109
Windsor	\$ 77	\$ 32	\$ 8	\$ (1)	\$ 116
Guelph	\$ 117			\$ 3	\$ 119
Stratford	\$ 121				\$ 121
Ottawa	\$ 67	\$ 74	\$ 28	\$ (44)	\$ 125
Hamilton	\$ 46	\$ 93	\$ 7	\$ 5	\$ 151
Average	\$ 52	\$ 38	\$ 4	\$ (2)	\$ 58
Median	\$ 49	\$ 35	\$ 9	\$ 3	\$ 57
Region York	\$ (5)	\$ 7	\$ 3	\$ 36	\$ 41
District of Muskoka	\$ 30	\$ 13	\$ 0		\$ 43
Region Peel	\$ (12)	\$ 49	\$ 13		\$ 51
Region Durham	\$ 8	\$ 36	\$ 4	\$ 3	\$ 52
Region Halton	\$ 14	\$ 31	\$ 6	\$ 9	\$ 61
Wellington County	\$ 65	\$ 11	\$ (0)		\$ 76
Region Niagara				\$ 91	\$ 91
Region Waterloo	\$ 11	\$ 54	\$ 8	\$ 29	\$ 102
Region Average	\$ 16	\$ 29	\$ 5	\$ 34	\$ 64
Region Median	\$ 11	\$ 31	\$ 4	\$ 29	\$ 56

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	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Meaford	\$ (30)	\$ (20)
Grey Highlands	\$ 4	\$ 2
Puslinch	\$ 7	\$ 3
Wellington North	\$ 7	\$ 6
Woolwich	\$ 14	\$ 10
Centre Wellington	\$ 14	\$ 10
Central Huron	\$ 16	\$ 10
Halton Hills	\$ 19	\$ 11
Mapleton	\$ 21	\$ 12
Middlesex Centre	\$ 23	\$ 13
Bracebridge	\$ 24	\$ 13
Brock	\$ 20	\$ 13
Brant County	\$ 20	\$ 14
Pelham	\$ 19	\$ 15
Prince Edward County	\$ 21	\$ 15
Guelph/Eramosa	\$ 26	\$ 15
Caledon	\$ 33	\$ 15
The Blue Mountains	\$ 91	\$ 16
Strathroy-Caradoc	\$ 17	\$ 17
Markham	\$ 32	\$ 17
Saugeen Shores	\$ 31	\$ 17
Scugog	\$ 27	\$ 17
King	\$ 56	\$ 18
Aurora	\$ 32	\$ 18
Innisfil	\$ 29	\$ 18
Niagara-on-the-Lake	\$ 47	\$ 19
Vaughan	\$ 42	\$ 19
West Lincoln	\$ 23	\$ 21
Chatham-Kent	\$ 22	\$ 21
Wasaga Beach	\$ 40	\$ 21
Minto	\$ 23	\$ 22
Whitchurch-Stouffville	\$ 41	\$ 22
Springwater	\$ 33	\$ 22

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Gravenhurst	\$ 58	\$ 22
Milton	\$ 42	\$ 24
Kingsville	\$ 28	\$ 25
Clarington	\$ 29	\$ 25
Smooth Rock Falls	\$ 15	\$ 25
Lambton Shores	\$ 54	\$ 25
Orangeville	\$ 29	\$ 26
Kincardine	\$ 47	\$ 26
Whitby	\$ 33	\$ 26
Hanover	\$ 23	\$ 27
Grimsby	\$ 35	\$ 28
Wilmot	\$ 39	\$ 28
Leamington	\$ 26	\$ 28
Tillsonburg	\$ 26	\$ 28
Burlington	\$ 50	\$ 28
East Gwillimbury	\$ 54	\$ 29
Huntsville	\$ 52	\$ 29
North Dumfries	\$ 53	\$ 29
Waterloo	\$ 44	\$ 30
Kitchener	\$ 32	\$ 30
Mississauga	\$ 50	\$ 30
London	\$ 31	\$ 31
Toronto	\$ 63	\$ 34
Peterborough	\$ 35	\$ 35
Amherstburg	\$ 36	\$ 36
Stratford	\$ 39	\$ 36
Pickering	\$ 52	\$ 36
Ottawa	\$ 54	\$ 37
Timmins	\$ 27	\$ 37
Barrie	\$ 43	\$ 38
Lincoln	\$ 49	\$ 38
Thorold	\$ 39	\$ 38
Kingston	\$ 43	\$ 38

Parks (cont'd)

(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
Quinte West	\$ 35	\$ 39
Kenora	\$ 38	\$ 40
Greenstone	\$ 49	\$ 41
St. Marys	\$ 46	\$ 41
Hamilton	\$ 46	\$ 42
Fort Erie	\$ 49	\$ 44
Parry Sound	\$ 47	\$ 44
Newmarket	\$ 71	\$ 45
Cambridge	\$ 50	\$ 46
Penetanguishene	\$ 47	\$ 46
Oakville	\$ 110	\$ 49
Guelph	\$ 62	\$ 49
Brampton	\$ 59	\$ 49
Collingwood	\$ 88	\$ 52
Ingersoll	\$ 48	\$ 54
Greater Sudbury	\$ 55	\$ 56
Orillia	\$ 64	\$ 59
Georgina	\$ 78	\$ 60
Oshawa	\$ 60	\$ 60
Belleville	\$ 59	\$ 61
St. Catharines	\$ 62	\$ 64
Brockville	\$ 60	\$ 65
Owen Sound	\$ 58	\$ 66
Sault Ste. Marie	\$ 51	\$ 68
St. Thomas	\$ 50	\$ 68
Welland	\$ 55	\$ 69
Cornwall	\$ 54	\$ 76
Port Colborne	\$ 69	\$ 76
Sarnia	\$ 71	\$ 80
North Bay	\$ 80	\$ 84
Thunder Bay	\$ 81	\$ 105
Windsor	\$ 76	\$ 108
Elliot Lake	\$ 58	\$ 131
Average	\$ 42	\$ 35
Median	\$ 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, Excluding Amortization)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Dumfries	455.8%	\$ (48)	\$ (26)
Leamington	130.3%	\$ (4)	\$ (4)
Meaford	189.7%	\$ (4)	\$ (3)
Orangeville	101.7%	\$ (0)	\$ (0)
Woolwich	109.6%	\$ (0)	\$ (0)
The Blue Mountains		\$ (0)	\$ (0)
Grey Highlands		\$ (0)	\$ (0)
Lambton Shores		\$ 0	\$ 0
Timmins	211.3%	\$ (0)	\$ (0)
Centre Wellington	28.5%	\$ 3	\$ 2
Scugog	67.1%	\$ 4	\$ 2
Brock	72.9%	\$ 4	\$ 3
Brockville	1.7%	\$ 3	\$ 3
Guelph/Eramosa		\$ 5	\$ 3
West Lincoln	52.0%	\$ 4	\$ 3
Halton Hills	83.0%	\$ 6	\$ 4
Thorold	15.7%	\$ 4	\$ 4
Port Colborne	28.9%	\$ 3	\$ 4
Belleville	74.3%	\$ 4	\$ 4
Niagara-on-the-Lake	23.1%	\$ 10	\$ 4
Caledon	79.2%	\$ 9	\$ 4
Quinte West	13.4%	\$ 4	\$ 5
Whitchurch-Stouffville	74.5%	\$ 9	\$ 5
Kincardine	78.0%	\$ 9	\$ 5
Strathroy-Caradoc	35.9%	\$ 6	\$ 6
Springwater	52.8%	\$ 8	\$ 6
Innisfil	37.4%	\$ 9	\$ 6
Kingsville	18.8%	\$ 7	\$ 6
Sarnia	25.4%	\$ 6	\$ 6
St. Catharines	1.0%	\$ 6	\$ 7
Guelph	63.0%	\$ 9	\$ 7
Kenora	49.5%	\$ 6	\$ 6

Recreation Programming (cont'd)

Municipality	Revenue as %		Net Costs	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	per \$100,000 CVA Excl Amort	
Prince Edward County	3.0%	\$ 12	\$	8
Wasaga Beach	20.6%	\$ 16	\$	9
Whitby	12.7%	\$ 10	\$	8
Brampton	30.2%	\$ 11	\$	9
Mississauga	53.9%	\$ 17	\$	10
Brant County	45.7%	\$ 15	\$	11
Greater Sudbury	26.3%	\$ 10	\$	10
Milton	64.1%	\$ 19	\$	11
Collingwood	25.8%	\$ 19	\$	11
Vaughan	58.9%	\$ 24	\$	11
King	32.0%	\$ 40	\$	13
Stratford	29.8%	\$ 14	\$	13
Peterborough	34.4%	\$ 13	\$	14
Oakville	52.1%	\$ 31	\$	14
Central Huron	11.0%	\$ 23	\$	14
Sault Ste. Marie	33.4%	\$ 11	\$	14
Barrie	58.9%	\$ 17	\$	15
Owen Sound	51.7%	\$ 14	\$	16
Gravenhurst	8.0%	\$ 44	\$	17
Grimsby	42.2%	\$ 11	\$	8
Aurora	51.9%	\$ 32	\$	18
East Gwillimbury	29.8%	\$ 33	\$	18
Fort Erie	-2.8%	\$ 20	\$	18
Chatham-Kent	24.3%	\$ 20	\$	19
St. Thomas		\$ 14	\$	19
Lincoln	20.7%	\$ 26	\$	20
Waterloo	54.6%	\$ 30	\$	20
Saugeen Shores	2.3%	\$ 35	\$	20
Amherstburg	15.7%	\$ 20	\$	20
Orillia	42.8%	\$ 22	\$	20
Newmarket	64.0%	\$ 32	\$	20
Tillsonburg	79.5%	\$ 20	\$	21

Recreation Programming (cont'd)

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Pickering	33.4%	\$ 31	\$ 21
London	38.9%	\$ 21	\$ 21
Burlington	41.6%	\$ 38	\$ 21
Penetanguishene	46.5%	\$ 22	\$ 22
Kingston	23.2%	\$ 25	\$ 22
North Bay	21.1%	\$ 21	\$ 23
Pelham	19.7%	\$ 29	\$ 22
Wilmot		\$ 34	\$ 24
Clarington	13.9%	\$ 28	\$ 24
Markham	38.6%	\$ 48	\$ 25
Bracebridge	49.1%	\$ 51	\$ 27
Parry Sound	12.5%	\$ 30	\$ 28
Cambridge	2.4%	\$ 27	\$ 25
Toronto	20.2%	\$ 52	\$ 28
Oshawa	46.1%	\$ 31	\$ 31
Georgina	13.0%	\$ 30	\$ 23
Minto	33.7%	\$ 35	\$ 33
Huntsville	33.4%	\$ 60	\$ 34
Greenstone	9.3%	\$ 42	\$ 35
Windsor	12.1%	\$ 26	\$ 36
Hamilton	18.6%	\$ 40	\$ 37
Thunder Bay	18.2%	\$ 30	\$ 39
Cornwall	50.0%	\$ 29	\$ 41
Kitchener	10.7%	\$ 45	\$ 43
Welland	15.1%	\$ 39	\$ 50
Hanover	39.5%	\$ 51	\$ 60
St. Marys	47.8%	\$ 69	\$ 61
Elliot Lake	30.1%	\$ 27	\$ 62
Ottawa	23.6%	\$ 112	\$ 77
Ingersoll	41.2%	\$ 77	\$ 86
Average	46.1%	\$ 21	\$ 17
Median	33.5%	\$ 19	\$ 14

Recreation Facilities—Golf, Marina, Ski Hill
(Sorted by Net Costs per Capita, Excluding Amortization)

Municipality	Revenue as %		Net Costs per	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Excl Amort
Penetanguishene	120.1%	\$ (3)	\$ (3)	\$ (3)
Meaford	113.2%	\$ (2)	\$ (2)	\$ (2)
Port Colborne	100.4%	\$ (0)	\$ (0)	\$ (0)
Orillia	102.9%	\$ (0)	\$ (0)	\$ (0)
Gravenhurst		\$ 0	\$ 0	\$ 0
Brampton	70.8%	\$ 0	\$ 0	\$ 0
Burlington	88.6%	\$ 1	\$ 1	\$ 0
Hamilton	87.0%	\$ 1	\$ 1	\$ 1
Chatham-Kent		\$ 1	\$ 1	\$ 1
Barrie	76.9%	\$ 1	\$ 1	\$ 1
Belleville	88.7%	\$ 1	\$ 1	\$ 1
Brockville	87.7%	\$ 1	\$ 1	\$ 1
Brock	58.1%	\$ 1	\$ 1	\$ 1
Kingsville	80.0%	\$ 1	\$ 1	\$ 1
Markham		\$ 2	\$ 2	\$ 1
Sault Ste. Marie	51.8%	\$ 2	\$ 2	\$ 2
Oakville	69.9%	\$ 2	\$ 2	\$ 1
Kitchener	82.7%	\$ 2	\$ 2	\$ 2
Quinte West	5.3%	\$ 2	\$ 2	\$ 2
Kingston	83.1%	\$ 2	\$ 2	\$ 2
Leamington	89.5%	\$ 3	\$ 3	\$ 3
Mississauga	59.3%	\$ 3	\$ 3	\$ 2
London	70.5%	\$ 3	\$ 3	\$ 3
Ottawa	0.3%	\$ 3	\$ 3	\$ 2

Municipality	Revenue as %		Net Costs per	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Excl Amort
Prince Edward County	63.9%	\$ 3	\$ 3	\$ 2
Cornwall	24.6%	\$ 3	\$ 3	\$ 5
Toronto	58.5%	\$ 3	\$ 3	\$ 2
St. Catharines	41.7%	\$ 3	\$ 3	\$ 4
Peterborough		\$ 4	\$ 4	\$ 4
Saugeen Shores	88.5%	\$ 5	\$ 5	\$ 3
North Bay	11.4%	\$ 5	\$ 5	\$ 5
Strathroy-Caradoc		\$ 5	\$ 5	\$ 5
Windsor	68.7%	\$ 6	\$ 6	\$ 9
Elliot Lake		\$ 7	\$ 7	\$ 15
Waterloo	6.1%	\$ 8	\$ 8	\$ 5
Greater Sudbury	19.8%	\$ 8	\$ 8	\$ 8
The Blue Mountains	88.4%	\$ 10	\$ 10	\$ 2
Thunder Bay	60.6%	\$ 11	\$ 11	\$ 14
Georgina	41.3%	\$ 13	\$ 13	\$ 10
Huntsville		\$ 14	\$ 14	\$ 8
Kincardine	39.1%	\$ 16	\$ 16	\$ 9
Parry Sound	0.3%	\$ 18	\$ 18	\$ 17
Lambton Shores	40.0%	\$ 32	\$ 32	\$ 15
Average	62.2%	\$ 5	\$ 5	\$ 4
Median	69.3%	\$ 3	\$ 3	\$ 2

Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

Municipality	Revenue as %		Net Costs		Net Costs	Net Costs
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per Capita Incl Amort	per \$100,000 CVA Excl Amort	per \$100,000 CVA Incl Amort
Huntsville	183.1%	\$ (15)	\$ (14)	\$ (8)	\$ (8)	
Markham		\$ 3	\$ 21	\$ 2	\$ 11	
The Blue Mountains	41.1%	\$ 43	\$ 77	\$ 7	\$ 13	
Grimsby	64.4%	\$ 19	\$ 20	\$ 15	\$ 15	
Springwater	58.6%	\$ 14	\$ 32	\$ 10	\$ 21	
Ottawa	0.4%	\$ 24	\$ 34	\$ 16	\$ 23	
King	62.8%	\$ 52	\$ 74	\$ 17	\$ 24	
Strathroy-Caradoc	103.3%	\$ (2)	\$ 24	\$ (2)	\$ 24	
Vaughan	6.3%	\$ 40	\$ 53	\$ 18	\$ 24	
Puslinch	3.5%	\$ 53	\$ 66	\$ 21	\$ 26	
West Lincoln	34.3%	\$ 27	\$ 30	\$ 25	\$ 27	
Kingsville	33.1%	\$ 25	\$ 30	\$ 23	\$ 27	
St. Thomas	73.1%	\$ 10	\$ 21	\$ 14	\$ 28	
Mapleton	44.3%	\$ 32	\$ 49	\$ 19	\$ 28	
Pelham	12.6%	\$ 33	\$ 36	\$ 26	\$ 28	
Lincoln	46.7%	\$ 25	\$ 38	\$ 19	\$ 29	
Toronto	4.1%	\$ 50	\$ 56	\$ 27	\$ 30	
Grey Highlands	40.6%	\$ 49	\$ 60	\$ 26	\$ 32	
Burlington	37.1%	\$ 30	\$ 57	\$ 17	\$ 32	
Hamilton	42.9%	\$ 26	\$ 35	\$ 24	\$ 33	
Oakville	3.2%	\$ 56	\$ 75	\$ 25	\$ 33	
Brockville	60.3%	\$ 21	\$ 33	\$ 22	\$ 36	
Milton	51.0%	\$ 40	\$ 64	\$ 23	\$ 37	
Guelph/Eramosa		\$ 55	\$ 67	\$ 31	\$ 38	
Mississauga	17.8%	\$ 50	\$ 65	\$ 30	\$ 39	
Wasaga Beach	20.7%	\$ 71	\$ 84	\$ 38	\$ 44	
Scugog	43.5%	\$ 51	\$ 70	\$ 32	\$ 44	
Chatham-Kent	49.7%	\$ 35	\$ 46	\$ 34	\$ 45	
Pickering	42.0%	\$ 52	\$ 65	\$ 36	\$ 45	
Whitby	65.2%	\$ 35	\$ 57	\$ 28	\$ 46	
Whitchurch-Stouffville	44.4%	\$ 52	\$ 86	\$ 28	\$ 46	
Wainfleet	34.1%	\$ 55	\$ 63	\$ 40	\$ 46	
Kitchener	45.9%	\$ 38	\$ 51	\$ 36	\$ 48	
Brock	36.2%	\$ 60	\$ 70	\$ 41	\$ 48	
Guelph	33.4%	\$ 49	\$ 62	\$ 39	\$ 49	

Recreation Facilities—Other (cont'd)
(sorted by net costs per Capita, Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort			Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort
Thorold	36.9%	\$ 43	\$ 52	\$ 41	\$ 50	
East Gwillimbury	31.6%	\$ 66	\$ 98	\$ 35	\$ 52	
Erin	45.3%	\$ 74	\$ 94	\$ 41	\$ 52	
Aurora	34.2%	\$ 72	\$ 96	\$ 40	\$ 53	
Quinte West	26.3%	\$ 35	\$ 48	\$ 39	\$ 54	
Middlesex Centre	56.7%	\$ 64	\$ 97	\$ 37	\$ 55	
Cambridge	35.7%	\$ 46	\$ 61	\$ 42	\$ 56	
Sarnia	36.6%	\$ 50	\$ 50	\$ 56	\$ 56	
Greater Sudbury	46.0%	\$ 46	\$ 56	\$ 47	\$ 58	
Innisfil	34.9%	\$ 74	\$ 94	\$ 47	\$ 60	
Niagara-on-the-Lake	8.8%	\$ 116	\$ 148	\$ 47	\$ 60	
Peterborough	71.4%	\$ 34	\$ 59	\$ 35	\$ 61	
Collingwood	11.9%	\$ 65	\$ 103	\$ 39	\$ 61	
Saugeen Shores	36.2%	\$ 94	\$ 108	\$ 53	\$ 61	
Brant County	35.7%	\$ 62	\$ 88	\$ 43	\$ 61	
Wellesley	45.9%	\$ 67	\$ 88	\$ 48	\$ 64	
Georgina	37.1%	\$ 62	\$ 83	\$ 47	\$ 64	
Meaford	17.3%	\$ 85	\$ 97	\$ 56	\$ 64	
London	6.3%	\$ 49	\$ 64	\$ 50	\$ 64	
Kingston	47.5%	\$ 50	\$ 73	\$ 44	\$ 65	
Gravenhurst	15.5%	\$ 105	\$ 169	\$ 41	\$ 66	
Fort Erie	27.3%	\$ 51	\$ 73	\$ 46	\$ 66	
Caledon	5.0%	\$ 106	\$ 149	\$ 48	\$ 68	
Halton Hills	33.7%	\$ 77	\$ 111	\$ 47	\$ 68	
Barrie	30.0%	\$ 58	\$ 77	\$ 50	\$ 68	
Prince Edward County	11.8%	\$ 80	\$ 100	\$ 56	\$ 70	
Parry Sound	35.8%	\$ 49	\$ 75	\$ 46	\$ 70	
Penetanguishene	33.8%	\$ 67	\$ 72	\$ 66	\$ 70	
Orillia	49.2%	\$ 47	\$ 80	\$ 42	\$ 72	
North Bay	30.6%	\$ 53	\$ 71	\$ 56	\$ 76	
Minto	59.0%	\$ 54	\$ 82	\$ 51	\$ 77	
Wellington North	45.3%	\$ 67	\$ 96	\$ 54	\$ 77	
Woolwich	41.6%	\$ 81	\$ 115	\$ 56	\$ 80	
Newmarket	6.1%	\$ 107	\$ 130	\$ 69	\$ 83	
Brampton	19.5%	\$ 79	\$ 101	\$ 66	\$ 84	

Recreation Facilities—Other (cont'd)
(sorted by net costs per Capita, Including Amortization)

Municipality	Revenue as %		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
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort				
North Dumfries	5.3%	\$ 104	\$ 158	\$ 58	\$ 87	
Wilmot	41.1%	\$ 94	\$ 127	\$ 66	\$ 89	
Windsor	51.3%	\$ 39	\$ 64	\$ 55	\$ 91	
Thunder Bay	37.2%	\$ 64	\$ 71	\$ 82	\$ 92	
Waterloo	32.9%	\$ 114	\$ 141	\$ 77	\$ 94	
Bracebridge	14.2%	\$ 139	\$ 180	\$ 74	\$ 95	
Leamington	33.4%	\$ 71	\$ 88	\$ 77	\$ 96	
Centre Wellington	15.7%	\$ 118	\$ 133	\$ 84	\$ 96	
Timmins	35.7%	\$ 63	\$ 71	\$ 88	\$ 98	
St. Catharines	10.7%	\$ 75	\$ 95	\$ 78	\$ 99	
Clarington	16.4%	\$ 106	\$ 124	\$ 91	\$ 106	
Lambton Shores	11.3%	\$ 124	\$ 231	\$ 58	\$ 108	
Central Huron	10.8%	\$ 108	\$ 177	\$ 66	\$ 108	
Ingersoll	23.4%	\$ 75	\$ 101	\$ 84	\$ 113	
Amherstburg	37.2%	\$ 54	\$ 114	\$ 54	\$ 113	
Kincardine	8.9%	\$ 158	\$ 210	\$ 87	\$ 116	
Sault Ste. Marie	22.0%	\$ 70	\$ 88	\$ 92	\$ 117	
Belleville	29.7%	\$ 88	\$ 117	\$ 92	\$ 122	
Orangeville	36.7%	\$ 97	\$ 156	\$ 85	\$ 137	
Tillsonburg	4.3%	\$ 108	\$ 129	\$ 115	\$ 137	
Welland	14.8%	\$ 79	\$ 109	\$ 101	\$ 139	
Elliot Lake	39.7%	\$ 59	\$ 63	\$ 133	\$ 143	
Cornwall	38.9%	\$ 71	\$ 104	\$ 101	\$ 147	
Stratford	0.3%	\$ 131	\$ 162	\$ 121	\$ 150	
Kenora	34.0%	\$ 140	\$ 150	\$ 147	\$ 157	
Port Colborne	25.2%	\$ 75	\$ 149	\$ 83	\$ 166	
Owen Sound	0.1%	\$ 93	\$ 146	\$ 107	\$ 168	
Oshawa	7.0%	\$ 152	\$ 183	\$ 154	\$ 184	
Hanover	32.2%	\$ 131	\$ 192	\$ 154	\$ 227	
St. Marys	31.4%	\$ 201	\$ 278	\$ 180	\$ 249	
Greenstone	5.0%	\$ 297	\$ 355	\$ 249	\$ 298	
Smooth Rock Falls	18.2%	\$ 233	\$ 329	\$ 388	\$ 549	
Average	33.1%	\$ 70	\$ 95	\$ 58	\$ 79	
Median	34.0%	\$ 61	\$ 81	\$ 47	\$ 64	

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
- Library use: Mix, variety and depth of library uses and the varying amount of staff resources
- Demographics: Socio-economic and cultural make-up of the population served



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
Puslinch	\$ 1	\$ 1	\$ 0	\$ 0
Ingersoll		\$ 1		\$ 1
Wellesley	\$ 1	\$ 2	\$ 0	\$ 1
Lambton Shores	\$ 4	\$ 4	\$ 2	\$ 2
Central Huron	\$ 3	\$ 3	\$ 2	\$ 2
Kincardine	\$ 2	\$ 4	\$ 1	\$ 2
Saugeen Shores	\$ 6	\$ 9	\$ 3	\$ 5
Grey Highlands	\$ 26	\$ 32	\$ 14	\$ 17
The Blue Mountains	\$ 90	\$ 110	\$ 16	\$ 19
West Lincoln	\$ 17	\$ 23	\$ 16	\$ 21
Gravenhurst	\$ 47	\$ 54	\$ 18	\$ 21
Parry Sound	\$ 22	\$ 26	\$ 20	\$ 24
Meaford	\$ 49	\$ 51	\$ 32	\$ 34
Brock	\$ 49	\$ 53	\$ 33	\$ 36
Wainfleet	\$ 53	\$ 59	\$ 39	\$ 43
Penetanguishene	\$ 44	\$ 51	\$ 43	\$ 50
St. Marys	\$ 54	\$ 67	\$ 49	\$ 60
Greenstone	\$ 72	\$ 81	\$ 61	\$ 68
Smooth Rock Falls	\$ 46	\$ 46	\$ 77	\$ 77
Hanover	\$ 61	\$ 66	\$ 72	\$ 78
Elliot Lake	\$ 32	\$ 35	\$ 71	\$ 78
Population < 15,000				
Average	\$ 34	\$ 37	\$ 28	\$ 30
Median	\$ 38	\$ 35	\$ 19	\$ 21

Library—(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
Middlesex Centre	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Woolwich	\$ 0	\$ 1	\$ 0	\$ 0
Leamington		\$ 0		\$ 1
Amherstburg	\$ 1	\$ 1	\$ 1	\$ 1
Strathroy-Caradoc	\$ (1)	\$ 1	\$ (1)	\$ 1
Kingsville		\$ 2		\$ 2
Wasaga Beach	\$ 24	\$ 27	\$ 13	\$ 14
Niagara-on-the-Lake	\$ 41	\$ 48	\$ 17	\$ 20
Springwater	\$ 27	\$ 30	\$ 18	\$ 20
King	\$ 60	\$ 69	\$ 19	\$ 22
Bracebridge	\$ 45	\$ 50	\$ 24	\$ 26
East Gwillimbury	\$ 44	\$ 50	\$ 24	\$ 27
Scugog	\$ 30	\$ 43	\$ 19	\$ 28
Grimsby	\$ 31	\$ 36	\$ 24	\$ 28
Huntsville	\$ 45	\$ 51	\$ 25	\$ 28
Thorold	\$ 28	\$ 33	\$ 27	\$ 31
Prince Edward County	\$ 44	\$ 48	\$ 30	\$ 34
Lincoln	\$ 40	\$ 47	\$ 31	\$ 36
Brockville	\$ 31	\$ 34	\$ 34	\$ 37
Orangeville	\$ 43	\$ 43	\$ 38	\$ 38
Pelham	\$ 43	\$ 48	\$ 34	\$ 38
Port Colborne	\$ 30	\$ 35	\$ 33	\$ 39
Owen Sound	\$ 27	\$ 38	\$ 31	\$ 43
Kenora	\$ 39	\$ 44	\$ 41	\$ 46
Collingwood	\$ 64	\$ 87	\$ 38	\$ 51
Population 15,000 - 29,999				
Average	\$ 32	\$ 35	\$ 22	\$ 24
Median	\$ 31	\$ 38	\$ 24	\$ 28

Library (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
Sarnia	\$ 3	\$ 4	\$ 4	\$ 4
Whitchurch-Stouffville	\$ 31	\$ 35	\$ 17	\$ 19
Caledon	\$ 49	\$ 53	\$ 22	\$ 24
Newmarket	\$ 36	\$ 41	\$ 23	\$ 26
Peterborough	\$ 23	\$ 29	\$ 24	\$ 30
Quinte West	\$ 24	\$ 29	\$ 26	\$ 33
Brant County	\$ 40	\$ 49	\$ 28	\$ 34
Clarington	\$ 35	\$ 41	\$ 30	\$ 35
Georgina	\$ 41	\$ 46	\$ 31	\$ 35
Aurora	\$ 56	\$ 67	\$ 31	\$ 37
Welland	\$ 33	\$ 33	\$ 41	\$ 41
Halton Hills	\$ 55	\$ 71	\$ 34	\$ 43
Fort Erie	\$ 43	\$ 49	\$ 39	\$ 44
North Bay	\$ 38	\$ 42	\$ 40	\$ 44
Belleville	\$ 36	\$ 46	\$ 37	\$ 48
Pickering	\$ 62	\$ 69	\$ 43	\$ 48
Timmins	\$ 34	\$ 38	\$ 48	\$ 53
Sault Ste. Marie	\$ 37	\$ 41	\$ 49	\$ 54
Cornwall	\$ 36	\$ 43	\$ 52	\$ 61
Innisfil	\$ 89	\$ 101	\$ 56	\$ 64
Stratford	\$ 73	\$ 81	\$ 67	\$ 75
St. Thomas	\$ 55	\$ 56	\$ 74	\$ 76
Orillia	\$ 76	\$ 109	\$ 69	\$ 99
Population 30,000 - 99,999				
Average	\$ 44	\$ 51	\$ 38	\$ 45
Median	\$ 38	\$ 46	\$ 37	\$ 43

Library (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
Oakville	\$ 42	\$ 46	\$ 19	\$ 21
Vaughan	\$ 41	\$ 48	\$ 19	\$ 22
Markham	\$ 35	\$ 43	\$ 18	\$ 23
Brampton	\$ 21	\$ 28	\$ 18	\$ 24
Milton	\$ 37	\$ 48	\$ 22	\$ 28
Mississauga	\$ 44	\$ 51	\$ 27	\$ 31
Whitby	\$ 36	\$ 41	\$ 29	\$ 33
Burlington	\$ 50	\$ 60	\$ 28	\$ 34
Ottawa	\$ 52	\$ 53	\$ 36	\$ 37
Chatham-Kent	\$ 34	\$ 39	\$ 33	\$ 38
Toronto	\$ 60	\$ 71	\$ 32	\$ 38
St. Catharines	\$ 31	\$ 38	\$ 33	\$ 39
Waterloo	\$ 46	\$ 61	\$ 31	\$ 41
Cambridge	\$ 44	\$ 46	\$ 40	\$ 42
Wellington County	\$ 14	\$ 18	\$ 33	\$ 43
Kingston	\$ 42	\$ 52	\$ 37	\$ 46
Barrie	\$ 45	\$ 55	\$ 39	\$ 48
Kitchener	\$ 45	\$ 51	\$ 42	\$ 48
Hamilton	\$ 46	\$ 55	\$ 42	\$ 51
Greater Sudbury	\$ 42	\$ 51	\$ 43	\$ 52
London	\$ 48	\$ 57	\$ 48	\$ 57
Guelph	\$ 68	\$ 74	\$ 54	\$ 59
Oshawa	\$ 53	\$ 60	\$ 53	\$ 61
Windsor	\$ 37	\$ 45	\$ 52	\$ 63
Thunder Bay	\$ 50	\$ 56	\$ 64	\$ 72
Population > 100,000				
Average	\$ 42	\$ 50	\$ 36	\$ 42
Median	\$ 44	\$ 51	\$ 33	\$ 41

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

Municipality	Revenue as %		Net Costs		
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Grey Highlands		\$ (1)	\$ (1)	\$ (1)	\$ (0)
Wellesley	92.4%	\$ 0	\$ 0	\$ 0	\$ 0
London	12.0%	\$ 1	\$ 1	\$ 1	\$ 1
Mississauga	13.5%	\$ 1	\$ 1	\$ 1	\$ 1
Greater Sudbury	15.8%	\$ 1	\$ 1	\$ 1	\$ 1
Oakville	13.9%	\$ 3	\$ 3	\$ 1	\$ 1
Oshawa			\$ 1		\$ 2
King	37.2%	\$ 5	\$ 5	\$ 2	\$ 2
The Blue Mountains		\$ 10	\$ 10	\$ 2	\$ 2
Burlington	31.8%	\$ 3	\$ 3	\$ 2	\$ 2
Toronto	4.5%	\$ 4	\$ 4	\$ 2	\$ 2
Markham	26.1%	\$ 4	\$ 4	\$ 2	\$ 2
Newmarket	5.3%	\$ 4	\$ 4	\$ 2	\$ 2
Minto		\$ 3	\$ 3	\$ 3	\$ 3
Waterloo	4.5%	\$ 3	\$ 4	\$ 2	\$ 3
Ottawa	6.2%	\$ 4	\$ 4	\$ 3	\$ 3
Windsor	8.1%	\$ 2	\$ 2	\$ 3	\$ 3
Kingston	14.6%	\$ 4	\$ 4	\$ 3	\$ 3
Cornwall		\$ 2	\$ 2	\$ 3	\$ 3
Owen Sound		\$ 3	\$ 3	\$ 3	\$ 3
North Bay		\$ 0	\$ 3	\$ 0	\$ 4
Parry Sound		\$ 4	\$ 4	\$ 4	\$ 4
Welland		\$ 0	\$ 3	\$ 0	\$ 4
Clarington	8.1%	\$ 5	\$ 5	\$ 4	\$ 4
Barrie		\$ 5	\$ 6	\$ 4	\$ 5
Scugog	24.7%	\$ 8	\$ 8	\$ 5	\$ 5

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

Municipality	Revenue as % Gross Expenditures 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
Hamilton	15.2%	\$ 6	\$ 6	\$ 5	\$ 5
Pickering	22.0%	\$ 8	\$ 8	\$ 5	\$ 5
Strathroy-Caradoc	50.4%	\$ 6	\$ 7	\$ 6	\$ 7
Whitchurch-Stouffville	21.9%	\$ 7	\$ 12	\$ 4	\$ 7
Chatham-Kent	26.3%	\$ 7	\$ 7	\$ 7	\$ 7
Meaford	19.7%	\$ 10	\$ 10	\$ 6	\$ 7
Grimsby	20.0%	\$ 9	\$ 10	\$ 7	\$ 7
Belleville	14.1%	\$ 7	\$ 7	\$ 7	\$ 8
Lincoln	24.3%	\$ 10	\$ 10	\$ 7	\$ 8
Peterborough	24.9%	\$ 8	\$ 8	\$ 8	\$ 8
Ingersoll	18.8%	\$ 9	\$ 9	\$ 10	\$ 10
Guelph	10.6%	\$ 10	\$ 13	\$ 8	\$ 10
Prince Edward County	17.9%	\$ 15	\$ 17	\$ 10	\$ 12
Brockville	16.9%	\$ 13	\$ 13	\$ 14	\$ 14
Tillsonburg	26.9%	\$ 13	\$ 14	\$ 14	\$ 15
St. Catharines		\$ 14	\$ 15	\$ 14	\$ 15
Port Colborne	24.5%	\$ 13	\$ 14	\$ 14	\$ 16
Timmins	18.3%	\$ 12	\$ 13	\$ 16	\$ 18
Penetanguishene	21.2%	\$ 23	\$ 24	\$ 22	\$ 23
Kenora	28.1%	\$ 22	\$ 22	\$ 23	\$ 24
Elliot Lake	11.2%	\$ 12	\$ 12	\$ 28	\$ 28
St. Marys	17.6%	\$ 32	\$ 35	\$ 29	\$ 32
Average		\$ 7	\$ 8	\$ 7	\$ 7
Median		\$ 6	\$ 6	\$ 4	\$ 5
Region Halton	8.8%	\$ 2	\$ 2	\$ 1	\$ 1
Wellington County	7.2%	\$ 18	\$ 19	\$ 11	\$ 12
Region Waterloo	8.9%	\$ 13	\$ 15	\$ 10	\$ 12
Region Average		\$ 11	\$ 12	\$ 8	\$ 9
Region Median		\$ 13	\$ 15	\$ 10	\$ 12

Cultural Services

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

Municipality	Revenue as %		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
	Gross Expenditures Excl Amort					
East Gwillimbury			\$ 0	\$ 0	\$ 0	\$ 0
Pickering			\$ 0	\$ 0	\$ 0	\$ 0
Saugeen Shores	2.4%		\$ 0	\$ 0	\$ 0	\$ 0
Sarnia			\$ 0	\$ 0	\$ 0	\$ 0
Springwater	3.2%		\$ 1	\$ 1	\$ 0	\$ 0
Whitby	45.9%		\$ 0	\$ 1	\$ 0	\$ 0
Kingsville	37.9%		\$ 1	\$ 1	\$ 1	\$ 1
Wasaga Beach			\$ 2	\$ 2	\$ 1	\$ 1
Clarington	47.6%		\$ 1	\$ 2	\$ 1	\$ 1
St. Thomas			\$ 1	\$ 1	\$ 1	\$ 2
Pelham			\$ 2	\$ 2	\$ 2	\$ 2
Belleville	4.7%		\$ 2	\$ 2	\$ 2	\$ 2
Amherstburg			\$ 2	\$ 2	\$ 2	\$ 2
Grey Highlands	21.3%		\$ 6	\$ 6	\$ 3	\$ 3
Vaughan	14.0%		\$ 7	\$ 7	\$ 3	\$ 3
Minto	98.5%		\$ 0	\$ 4	\$ 0	\$ 3
Brant County			\$ 5	\$ 5	\$ 4	\$ 4
Hanover	54.7%		\$ 2	\$ 3	\$ 3	\$ 4
Thorold	2.6%		\$ 2	\$ 4	\$ 2	\$ 4
Halton Hills	24.7%		\$ 6	\$ 7	\$ 3	\$ 4
St. Marys			\$ 5	\$ 5	\$ 4	\$ 4
Orangeville	1.3%		\$ 5	\$ 5	\$ 5	\$ 5
Newmarket	27.1%		\$ 8	\$ 8	\$ 5	\$ 5
Ingersoll			\$ 5	\$ 5	\$ 5	\$ 5
Mississauga	11.3%		\$ 7	\$ 9	\$ 4	\$ 5
Wilmot	45.6%		\$ 8	\$ 8	\$ 6	\$ 6
Markham	40.3%		\$ 10	\$ 11	\$ 5	\$ 6
Cornwall			\$ 4	\$ 4	\$ 6	\$ 6
Quinte West	4.3%		\$ 6	\$ 6	\$ 6	\$ 6
Waterloo	3.3%		\$ 10	\$ 10	\$ 7	\$ 7
Leamington			\$ 5	\$ 7	\$ 6	\$ 7
Oakville	35.2%		\$ 16	\$ 17	\$ 7	\$ 7
Greater Sudbury	3.0%		\$ 7	\$ 7	\$ 7	\$ 8
Centre Wellington	5.2%		\$ 11	\$ 11	\$ 8	\$ 8
Grimsby	19.3%		\$ 10	\$ 11	\$ 8	\$ 8
Whitchurch-Stouffville	23.4%		\$ 13	\$ 16	\$ 7	\$ 8
Oshawa			\$ 9	\$ 9	\$ 9	\$ 9

Cultural Services (cont'd)

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

Municipality	Revenue as %		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
	Gross Expenditures Excl Amort					
Georgina	18.8%		\$ 12	\$ 12	\$ 9	\$ 9
Kincardine	0.6%		\$ 15	\$ 17	\$ 8	\$ 9
North Bay	0.5%		\$ 10	\$ 10	\$ 11	\$ 11
Windsor	0.6%		\$ 8	\$ 8	\$ 11	\$ 12
Brampton	22.7%		\$ 11	\$ 15	\$ 9	\$ 12
Hamilton	22.2%		\$ 13	\$ 13	\$ 12	\$ 12
Greenstone			\$ 15	\$ 15	\$ 13	\$ 13
St. Catharines	6.6%		\$ 10	\$ 12	\$ 11	\$ 13
Burlington	37.2%		\$ 16	\$ 23	\$ 9	\$ 13
Collingwood	17.7%		\$ 20	\$ 22	\$ 12	\$ 13
Milton	33.1%		\$ 16	\$ 22	\$ 9	\$ 13
Welland			\$ 10	\$ 10	\$ 13	\$ 13
Cambridge	23.3%		\$ 11	\$ 14	\$ 10	\$ 13
Chatham-Kent	38.5%		\$ 10	\$ 15	\$ 10	\$ 14
Toronto	46.2%		\$ 25	\$ 27	\$ 14	\$ 15
Brockville	59.5%		\$ 14	\$ 14	\$ 15	\$ 15
Barrie	10.3%		\$ 16	\$ 18	\$ 14	\$ 16
Fort Erie	10.8%		\$ 17	\$ 19	\$ 15	\$ 17
London	13.6%		\$ 16	\$ 18	\$ 16	\$ 19
Huntsville	32.9%		\$ 29	\$ 33	\$ 16	\$ 19
Guelph	30.2%		\$ 19	\$ 24	\$ 15	\$ 19
Port Colborne	21.5%		\$ 11	\$ 17	\$ 13	\$ 19
Kitchener	65.1%		\$ 17	\$ 21	\$ 16	\$ 19
Gravenhurst	19.0%		\$ 46	\$ 52	\$ 18	\$ 20
Stratford			\$ 23	\$ 23	\$ 21	\$ 21
Sault Ste. Marie	16.2%		\$ 18	\$ 18	\$ 23	\$ 23
Ottawa	7.0%		\$ 32	\$ 35	\$ 22	\$ 24
Peterborough	4.4%		\$ 21	\$ 28	\$ 22	\$ 28
Owen Sound	37.4%		\$ 23	\$ 26	\$ 26	\$ 29
Meaford	48.2%		\$ 44	\$ 47	\$ 29	\$ 31
Kingston	26.5%		\$ 37	\$ 42	\$ 33	\$ 37
Orillia	24.5%		\$ 47	\$ 56	\$ 42	\$ 51
Thunder Bay	44.1%		\$ 41	\$ 44	\$ 52	\$ 56
Elliot Lake	44.7%		\$ 23	\$ 28	\$ 51	\$ 64
Parry Sound	44.9%		\$ 105	\$ 150	\$ 98	\$ 141
Average	25.1%		\$ 14	\$ 16	\$ 12	\$ 14
Median	22.5%		\$ 10	\$ 11	\$ 8	\$ 9

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 %		Net Costs per	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	
Puslinch	122%	\$ (3)	\$ (1)	
Wellington North	196%	\$ (1)	\$ (1)	
Brock	82%	\$ 2	\$ 1	
Lambton Shores	65%	\$ 3	\$ 2	
Minto	15%	\$ 2	\$ 2	
Whitchurch-Stouffville	86%	\$ 4	\$ 2	
Sarnia	85%	\$ 2	\$ 2	
Tillsonburg	80%	\$ 3	\$ 3	
Saugeen Shores	69%	\$ 7	\$ 4	
Strathroy-Caradoc	42%	\$ 4	\$ 4	
Wellesley	45%	\$ 5	\$ 4	
Grey Highlands	39%	\$ 9	\$ 5	
Central Huron	31%	\$ 8	\$ 5	
Mapleton	23%	\$ 9	\$ 5	
Wilmot		\$ 9	\$ 6	
Scugog	44%	\$ 10	\$ 7	
Amherstburg	48%	\$ 7	\$ 7	
Springwater	50%	\$ 11	\$ 7	
Milton	71%	\$ 12	\$ 7	
Meaford	34%	\$ 11	\$ 7	
Mississauga	25%	\$ 12	\$ 7	
Kitchener	52%	\$ 8	\$ 8	
Kingsville	16%	\$ 9	\$ 8	
Markham	50%	\$ 16	\$ 8	
Newmarket	5%	\$ 14	\$ 9	
Aurora	55%	\$ 16	\$ 9	
Orangeville	27%	\$ 10	\$ 9	
Kincardine	17%	\$ 16	\$ 9	
Guelph/Eramosa	10%	\$ 17	\$ 10	
Woolwich	25%	\$ 15	\$ 10	
Erin	24%	\$ 18	\$ 10	
Centre Wellington	20%	\$ 14	\$ 10	
Middlesex Centre	53%	\$ 18	\$ 10	
Pickering	47%	\$ 17	\$ 12	
Niagara-on-the-Lake	42%	\$ 29	\$ 12	
North Dumfries	41%	\$ 23	\$ 12	
Burlington	30%	\$ 22	\$ 13	

Municipality	Revenue as %		Net Costs per	
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	
Oshawa	41%	\$ 13	\$ 13	
King	21%	\$ 41	\$ 13	
Vaughan	38%	\$ 30	\$ 14	
Grimsby	36%	\$ 18	\$ 14	
Oakville	51%	\$ 32	\$ 14	
Gravenhurst	28%	\$ 36	\$ 14	
Wasaga Beach	47%	\$ 27	\$ 14	
Huntsville	1%	\$ 26	\$ 14	
Halton Hills	26%	\$ 24	\$ 15	
Waterloo	36%	\$ 22	\$ 15	
Owen Sound	21%	\$ 14	\$ 16	
Lincoln	32%	\$ 20	\$ 16	
The Blue Mountains	28%	\$ 90	\$ 16	
Georgina	28%	\$ 21	\$ 16	
Brampton	29%	\$ 19	\$ 16	
Pelham	27%	\$ 21	\$ 16	
St. Catharines	9%	\$ 16	\$ 17	
Whitby	7%	\$ 22	\$ 17	
Bracebridge	14%	\$ 35	\$ 19	
Cambridge	16%	\$ 21	\$ 20	
Wainfleet	25%	\$ 27	\$ 20	
West Lincoln	38%	\$ 23	\$ 21	
Wendell	19%	\$ 16	\$ 21	
Port Colborne	27%	\$ 20	\$ 22	
Collingwood	10%	\$ 37	\$ 22	
Fort Erie	18%	\$ 25	\$ 22	
East Gwillimbury	23%	\$ 43	\$ 23	
Clarington	12%	\$ 28	\$ 24	
Thorold	21%	\$ 25	\$ 24	
Innisfil	59%	\$ 38	\$ 24	
Hanover	16%	\$ 21	\$ 25	
Leamington	10%	\$ 24	\$ 26	
Caledon	32%	\$ 61	\$ 28	
Cornwall	12%	\$ 21	\$ 30	
Penetanguishene	36%	\$ 33	\$ 33	
Lower Tier				
Average	33%	\$ 19	\$ 13	
Median	27%	\$ 18	\$ 12	

Planning (cont'd)

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Elliot Lake		\$ 1	\$ 2
Greenstone		\$ 9	\$ 7
Chatham-Kent	31%	\$ 9	\$ 8
Stratford		\$ 9	\$ 9
Sault Ste. Marie	17%	\$ 8	\$ 11
Prince Edward County	40%	\$ 16	\$ 11
Quinte West	34%	\$ 12	\$ 13
Toronto	27%	\$ 25	\$ 13
Hamilton	45%	\$ 15	\$ 14
Belleville	24%	\$ 14	\$ 14
Ottawa	34%	\$ 22	\$ 15
Barrie	16%	\$ 18	\$ 15
Guelph	20%	\$ 20	\$ 16
North Bay	9%	\$ 16	\$ 17
Brant County	0%	\$ 26	\$ 18
Kingston	31%	\$ 20	\$ 18
Parry Sound	12%	\$ 20	\$ 19
St. Thomas	23%	\$ 14	\$ 20
Brockville	23%	\$ 19	\$ 20
London	13%	\$ 21	\$ 21
Windsor	16%	\$ 16	\$ 22
Greater Sudbury	15%	\$ 23	\$ 23
Kenora	19%	\$ 23	\$ 24
Timmins	16%	\$ 19	\$ 26
Orillia	13%	\$ 29	\$ 26
Thunder Bay	11%	\$ 23	\$ 30
Peterborough	10%	\$ 33	\$ 34
St. Marys	14%	\$ 42	\$ 38
Smooth Rock Falls	8%	\$ 55	\$ 92
Single Tier			
Average	33%	\$ 20	\$ 21
Median	27%	\$ 19	\$ 18

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	4%	\$ 4	\$ 2
Region Peel	1%	\$ 4	\$ 3
District of Muskoka	12%	\$ 20	\$ 5
Region Durham	11%	\$ 7	\$ 6
Region Halton	7%	\$ 14	\$ 7
Region Waterloo	6%	\$ 9	\$ 8
Wellington County	19%	\$ 14	\$ 9
Region Niagara	8%	\$ 12	\$ 11
Region Average	9%	\$ 11	\$ 6
Region Median	8%	\$ 11	\$ 7

Commercial and Industrial

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Waterloo	142.0%	\$ (11)	\$ (7)
Toronto	87.3%	\$ 1	\$ 1
Markham	2.7%	\$ 2	\$ 1
East Gwillimbury		\$ 3	\$ 2
Sarnia	56.5%	\$ 2	\$ 2
Newmarket	4.8%	\$ 3	\$ 2
Vaughan	6.8%	\$ 6	\$ 3
Grimsby	6.7%	\$ 4	\$ 3
Halton Hills	2.9%	\$ 5	\$ 3
Whitchurch-Stouffville	12.7%	\$ 6	\$ 3
Lambton Shores		\$ 7	\$ 3
Lincoln		\$ 5	\$ 4
Mississauga	2.1%	\$ 6	\$ 4
Huntsville	4.0%	\$ 7	\$ 4
Caledon	11.3%	\$ 9	\$ 4
Scugog	12.3%	\$ 7	\$ 4
Oakville	13.2%	\$ 11	\$ 5
Leamington	28.1%	\$ 5	\$ 5
Whitby	0.8%	\$ 7	\$ 5
Penetanguishene		\$ 6	\$ 6
The Blue Mountains		\$ 35	\$ 6
Oshawa	0.3%	\$ 6	\$ 6
Innisfil		\$ 10	\$ 6
Milton	0.9%	\$ 11	\$ 7
Mapleton		\$ 12	\$ 7
Thorold		\$ 7	\$ 7
Burlington	13.3%	\$ 12	\$ 7
Strathroy-Caradoc	9.5%	\$ 8	\$ 8
Kenora		\$ 8	\$ 9
Brampton	6.4%	\$ 11	\$ 9
Owen Sound	71.4%	\$ 8	\$ 10
Wasaga Beach	12.5%	\$ 19	\$ 10
Welland		\$ 8	\$ 10
Cambridge	0.4%	\$ 11	\$ 10
Barrie	16.0%	\$ 12	\$ 10
Woolwich	7.9%	\$ 15	\$ 11
Quinte West	3.6%	\$ 10	\$ 11
Centre Wellington	3.0%	\$ 16	\$ 11
Wellington North	0.4%	\$ 14	\$ 11
Collingwood	15.5%	\$ 20	\$ 12
Saugeen Shores	39.5%	\$ 25	\$ 14

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Bay	13.3%	\$ 14	\$ 14
Meaford	0.0%	\$ 22	\$ 15
St. Catharines	9.8%	\$ 14	\$ 15
Guelph	11.7%	\$ 19	\$ 15
Gravenhurst	7.3%	\$ 39	\$ 15
Chatham-Kent	22.8%	\$ 16	\$ 15
Ottawa	8.8%	\$ 23	\$ 16
Tillsonburg	13.2%	\$ 15	\$ 16
Clarington	0.0%	\$ 20	\$ 17
Hamilton	9.0%	\$ 19	\$ 18
St. Thomas	21.2%	\$ 13	\$ 18
Peterborough	27.3%	\$ 18	\$ 18
Amherstburg		\$ 22	\$ 21
Fort Erie	1.8%	\$ 24	\$ 22
Bracebridge	38.4%	\$ 43	\$ 23
Prince Edward County	5.8%	\$ 34	\$ 24
Orangeville	25.6%	\$ 27	\$ 24
Hanover	54.1%	\$ 21	\$ 24
Ingersoll	27.2%	\$ 23	\$ 26
Windsor	0.2%	\$ 20	\$ 28
Minto	30.2%	\$ 31	\$ 29
Kingston	3.9%	\$ 34	\$ 31
Cornwall	11.3%	\$ 22	\$ 31
Greater Sudbury	18.0%	\$ 32	\$ 33
Thunder Bay	48.6%	\$ 25	\$ 33
Belleville	4.2%	\$ 33	\$ 34
Kitchener	4.0%	\$ 36	\$ 34
St. Marys	4.6%	\$ 45	\$ 40
Brockville	24.7%	\$ 39	\$ 42
Parry Sound	25.6%	\$ 48	\$ 44
Orillia	4.3%	\$ 49	\$ 45
Sault Ste. Marie		\$ 37	\$ 49
Timmins	33.9%	\$ 38	\$ 52
Port Colborne	38.6%	\$ 47	\$ 53
Brant County	0.2%	\$ 80	\$ 56
Elliot Lake	46.1%	\$ 32	\$ 72
Stratford	4.7%	\$ 82	\$ 76
London	18.4%	\$ 79	\$ 79
Kincardine	1.1%	\$ 148	\$ 82
Average	17.9%	\$ 22	\$ 19
Median	10.6%	\$ 15	\$ 13

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	4.2%	\$ 2	\$ 1
Region Halton	10.2%	\$ 4	\$ 2
Region Peel		\$ 4	\$ 2
Region Niagara		\$ 4	\$ 4
Region Durham	5.0%	\$ 5	\$ 4
District of Muskoka		\$ 14	\$ 12
Average	6.5%	\$ 5	\$ 4
Median	5.0%	\$ 4	\$ 3

Building Permit and Inspection Services

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
King	\$ (7)	\$ (22)
Markham	\$ (2)	\$ (4)
Middlesex Centre	\$ (1)	\$ (3)
Strathroy-Caradoc	\$ (2)	\$ (2)
Mapleton	\$ (1)	\$ (1)
Whitby	\$ (0)	\$ (1)
Erin	\$ (0)	\$ (0)
Newmarket	\$ (0)	\$ (0)
Caledon	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 2
Quinte West	\$ 2	\$ 2
Port Colborne	\$ 3	\$ 2
Sault Ste. Marie	\$ 3	\$ 2
Meaford	\$ 2	\$ 3
Wilmot	\$ 5	\$ 7
Tillsonburg	\$ 8	\$ 7
Minto	\$ 9	\$ 9
Bracebridge	\$ 5	\$ 10
Greenstone	\$ 9	\$ 10
Brock	\$ 7	\$ 11
Cambridge	\$ 10	\$ 11
St. Thomas	\$ 15	\$ 11
Owen Sound	\$ 14	\$ 12
London	\$ 12	\$ 12
Grimsby	\$ 10	\$ 13
Thunder Bay	\$ 16	\$ 13
Chatham-Kent	\$ 12	\$ 13
North Bay	\$ 14	\$ 13
Sarnia	\$ 15	\$ 13
Burlington	\$ 8	\$ 14
Central Huron	\$ 9	\$ 14
Kenora	\$ 15	\$ 14
Welland	\$ 18	\$ 14

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Orillia	\$ 13	\$ 14
Fort Erie	\$ 13	\$ 15
Clarington	\$ 13	\$ 15
Oshawa	\$ 15	\$ 15
Timmins	\$ 21	\$ 15
Barrie	\$ 14	\$ 16
Ingersoll	\$ 18	\$ 16
Mississauga	\$ 10	\$ 16
Stratford	\$ 15	\$ 16
Windsor	\$ 23	\$ 16
Pickering	\$ 11	\$ 17
Brockville	\$ 18	\$ 17
Brampton	\$ 14	\$ 17
St. Catharines	\$ 17	\$ 17
Belleville	\$ 18	\$ 17
Penetanguishene	\$ 17	\$ 17
Peterborough	\$ 18	\$ 17
Lincoln	\$ 13	\$ 17
Hamilton	\$ 17	\$ 18
Guelph/Eramosa	\$ 10	\$ 18
Wainfleet	\$ 14	\$ 18
Prince Edward County	\$ 13	\$ 19
Kitchener	\$ 18	\$ 19
Thorold	\$ 19	\$ 20
Woolwich	\$ 14	\$ 20
Toronto	\$ 11	\$ 20
Lambton Shores	\$ 10	\$ 22
Pelham	\$ 17	\$ 22
West Lincoln	\$ 20	\$ 22
Hanover	\$ 25	\$ 22
Springwater	\$ 15	\$ 22
Guelph	\$ 18	\$ 22
Greater Sudbury	\$ 24	\$ 24

Building Permit and Inspection Services (cont'd)

Municipalities	Net Costs per \$100,000 CVA Incl Amort		Net Costs per per Capita Incl Amort	
Grey Highlands	\$	13	\$	24
Huntsville	\$	13	\$	24
Centre Wellington	\$	17	\$	24
Waterloo	\$	17	\$	25
Georgina	\$	20	\$	26
Collingwood	\$	16	\$	26
Ottawa	\$	18	\$	26
Kingston	\$	24	\$	27
Cornwall	\$	39	\$	28
Elliot Lake	\$	63	\$	28
Oakville	\$	13	\$	29
Brant County	\$	20	\$	29
Kingsville	\$	26	\$	29
Whitchurch-Stouffville	\$	16	\$	30
Halton Hills	\$	19	\$	31
Wasaga Beach	\$	16	\$	31
Saugeen Shores	\$	18	\$	33
Leamington	\$	36	\$	33
Wellesley	\$	24	\$	34
St. Marys	\$	31	\$	35
Milton	\$	21	\$	37
Aurora	\$	24	\$	43
Puslinch	\$	17	\$	44
Innisfil	\$	29	\$	46
East Gwillimbury	\$	27	\$	50
Gravenhurst	\$	20	\$	51
The Blue Mountains	\$	13	\$	73
Average	\$	14	\$	18
Median	\$	15	\$	17

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*

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.

To determine a development charge, a municipality must first do a background study. The background study provides a detailed overview of a municipality's anticipated growth, both residential and non-residential; the services needed to meet the demands of growth; and a detailed account of the capital costs for each infrastructure project needed to support the growth. The growth-related capital costs identified in the study are then subject to deductions and adjustments required by the legislation. They include:

- Identifying services ineligible for a development charge
- Requiring a service level cap tied to a ten-year historical average
- Reducing capital costs by the amount of growth-related infrastructure that benefits existing development
- Reducing capital costs by an amount that reflects any excess capacity for a particular service
- Reducing capital costs by adjusting for grants, subsidies or other contributions
- Reducing capital costs for soft services (e.g. parkland development, transit, libraries) by 10 per cent

Under the current **Development Charges Act, 1997**, municipalities may apply development charges in ways that best suit their local growth-related needs and priorities. A number of municipalities use reductions or exemptions of development charges as an incentive for directing land development and building to areas such as downtown cores, industrial and commercial areas and to transit nodes and corridors, where higher-density growth is desired.

Municipalities may also calculate area-related development charges based on the direct infrastructure costs related to growth within a catchment area. Frequently, area-related charges are established to differentiate between existing serviced areas and greenfield lands requiring a major investment in infrastructure.

Comparison of Development Charges

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. The range of services included in DC rates can have a significant impact on the amount of the charge.

The tables on the next few pages summarize the total development charges in each municipality, including upper, lower and education charges.

2015 Total Development Charges—(sorted alphabetically)

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.
Amherstburg	\$ 12,444	\$ 8,708	\$ 8,708	\$ 7,369	\$ 5,704	\$ 6.33	\$ 6.33
Aurora	\$ 66,899	\$ 56,992	\$ 56,992	\$ 41,516	\$ 29,453	\$ 43.60	\$ 24.48
Barrie	\$ 42,532	\$ 32,240	\$ 32,240	\$ 26,899	\$ 19,735	\$ 27.87	\$ 19.29
Belleville	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 4.19	none
Bracebridge	\$ 12,904	\$ 11,474	\$ 11,474	\$ 8,676	\$ 6,048	\$ 1.53	\$ 1.53
Brampton	\$ 80,564	\$ 66,479	\$ 66,479	\$ 49,793	\$ 33,929	\$ 28.68	\$ 17.77
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
Brock	\$ 38,936	\$ 31,842	\$ 31,842	\$ 23,983	\$ 18,628	\$ 15.70	\$ 11.06
Brockville	\$ 3,502	\$ 2,646	\$ 2,646	\$ 2,215	\$ 1,398	\$ 1.01	\$ 1.01
Burlington	\$ 41,488	\$ 31,749	\$ 30,494	\$ 23,410	\$ 22,341	\$ 35.03	\$ 18.10
Caledon	\$ 75,792	\$ 63,314	\$ 63,314	\$ 50,129	\$ 33,500	\$ 22.99	\$ 16.95
Cambridge	\$ 30,034	\$ 25,555	\$ 25,555	\$ 17,915	\$ 17,915	\$ 13.74	\$ 8.85
Central Huron	none	none	none	none	none	none	none
Centre Wellington	\$ 23,267	\$ 18,846	\$ 18,846	\$ 15,063	\$ 10,804	\$ 8.60	\$ 8.60
Chatham-Kent	\$ 3,578	\$ 2,890	\$ 2,890	\$ 2,615	\$ 1,790	\$ 2.43	none
Clarington	\$ 43,737	\$ 35,060	\$ 35,060	\$ 24,555	\$ 19,200	\$ 19.76	\$ 12.36
Collingwood	\$ 29,627	\$ 26,854	\$ 26,854	\$ 21,642	\$ 15,108	\$ 9.01	\$ 9.01
Cornwall	none	none	none	none	none	none	none
East Gwillimbury	\$ 63,359	\$ 55,443	\$ 55,443	\$ 41,091	\$ 29,717	\$ 45.47	\$ 22.38
Elliot Lake	none	none	none	none	none	none	none
Erin	\$ 17,957	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 7.09	\$ 7.09
Fort Erie	\$ 21,803	\$ 15,592	\$ 15,592	\$ 13,028	\$ 9,776	\$ 17.28	\$ 5.34
Georgina	\$ 53,239	\$ 47,994	\$ 47,994	\$ 35,198	\$ 25,342	\$ 40.23	\$ 21.12
Gravenhurst	\$ 11,501	\$ 10,436	\$ 10,436	\$ 7,851	\$ 5,268	\$ 1.53	\$ 1.53
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
Greenstone	none	none	none	none	none	none	none
Grey Highlands	\$ 6,999	\$ 5,312	\$ 5,312	\$ 5,107	\$ 5,107	\$ 0.43	\$ 0.43
Grimsby	\$ 24,294	\$ 15,292	\$ 15,292	\$ 13,053	\$ 10,213	\$ 17.57	\$ 10.99
Guelph	\$ 29,523	\$ 22,701	\$ 22,701	\$ 18,520	\$ 13,484	\$ 9.22	\$ 9.22
Guelph-Eramosa	\$ 19,461	\$ 14,774	\$ 14,774	\$ 11,899	\$ 8,662	\$ 8.03	\$ 8.03
Halton Hills	\$ 46,631	\$ 35,118	\$ 35,118	\$ 25,457	\$ 25,457	\$ 28.32	\$ 12.93
Hamilton	\$ 37,622	\$ 27,721	\$ 27,721	\$ 23,719	\$ 17,084	\$ 19.74	\$ 12.33
Hanover	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468	none	none
Huntsville	\$ 11,933	\$ 10,675	\$ 10,675	\$ 8,851	\$ 5,623	\$ 2.83	\$ 1.53
Ingersoll	\$ 17,971	\$ 13,171	\$ 13,171	\$ 9,692	\$ 7,267	\$ 6.32	\$ 6.32
Innisfil	\$ 45,346	\$ 41,868	\$ 41,868	\$ 29,375	\$ 23,866	\$ 20.66	\$ 20.66

2015 Total Development Charges—(sorted by single detached) (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.
Kenora	none	none	none	none	none	none	none
Kincardine	\$ 7,328	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ 3.00	\$ 3.00
King	\$ 78,604	\$ 68,969	\$ 68,969	\$ 49,216	\$ 35,406	\$ 48.27	\$ 29.15
Kingston	\$ 16,881	\$ 12,927	\$ 12,927	\$ 10,802	\$ 7,496	\$ 13.90	\$ 7.74
Kingsville	\$ 7,855	\$ 5,981	\$ 5,981	\$ 7,855	\$ 3,664	\$ 0.71	\$ 0.71
Kitchener	\$ 30,255	\$ 22,687	\$ 22,687	\$ 17,324	\$ 17,324	\$ 16.09	\$ 8.67
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Leamington	\$ 12,122	\$ 7,288	\$ 7,288	\$ 6,689	\$ 5,245	\$ 0.64	\$ 0.64
Lincoln	\$ 24,777	\$ 16,778	\$ 16,778	\$ 13,979	\$ 10,924	\$ 19.73	\$ 13.16
London	\$ 28,123	\$ 21,095	\$ 21,095	\$ 17,658	\$ 13,085	\$ 20.56	\$ -
Mapleton	\$ 16,474	\$ 12,105	\$ 12,105	\$ 8,791	\$ 7,496	\$ 5.45	\$ 5.45
Markham	\$ 69,016	\$ 58,667	\$ 58,667	\$ 45,245	\$ 33,074	\$ 40.98	\$ 21.77
Meaford	\$ 16,325	\$ 13,060	\$ 13,060	\$ 13,060	\$ 13,060	\$ 7.52	\$ 3.02
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.58	\$ 1.82
Milton	\$ 49,154	\$ 37,856	\$ 37,856	\$ 29,338	\$ 25,855	\$ 30.86	\$ 14.58
Minto	\$ 8,590	\$ 7,453	\$ 7,453	\$ 6,200	\$ 4,828	\$ 3.25	\$ 3.25
Mississauga	\$ 79,791	\$ 71,024	\$ 71,024	\$ 52,045	\$ 36,347	\$ 28.62	\$ 20.88
Newmarket	\$ 66,629	\$ 57,171	\$ 57,171	\$ 42,923	\$ 32,206	\$ 44.85	\$ 25.73
Niagara Falls	\$ 21,613	\$ 12,274	\$ 12,274	\$ 10,119	\$ 10,119	\$ 15.45	\$ 5.34
Niagara-on-the-Lake	\$ 19,966	\$ 13,222	\$ 13,222	\$ 10,682	\$ 8,589	\$ 18.43	\$ 11.85
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	none
North Dumfries	\$ 24,848	\$ 18,647	\$ 18,647	\$ 13,819	\$ 13,819	\$ 11.80	\$ 7.13
Oakville	\$ 57,102	\$ 43,277	\$ 43,277	\$ 33,244	\$ 29,317	\$ 34.16	\$ 21.16
Orangeville	\$ 26,997	\$ 20,168	\$ 20,168	\$ 15,644	\$ 10,853	\$ 8.82	\$ 0.58
Orillia	\$ 15,901	\$ 13,881	\$ 13,881	\$ 11,861	\$ 9,336	\$ 6.80	\$ 0.47
Oshawa	\$ 40,416	\$ 32,699	\$ 32,699	\$ 26,243	\$ 17,166	\$ 18.94	\$ 8.69
Ottawa	\$ 23,657	\$ 18,780	\$ 18,780	\$ 14,415	\$ 10,893	\$ 20.69	\$ 9.42
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 1.85	\$ 1.85
Parry Sound	none	none	none	none	none	none	none
Pelham	\$ 23,847	\$ 15,775	\$ 15,775	\$ 13,378	\$ 10,574	\$ 18.23	\$ 11.65
Penetanguishene	\$ 22,804	\$ 17,858	\$ 17,858	\$ 15,881	\$ 15,881	\$ 11.13	\$ 3.38
Peterborough	\$ 25,360	\$ 20,476	\$ 20,476	\$ 14,780	\$ 14,780	\$ 7.56	none
Pickering	\$ 41,987	\$ 34,191	\$ 34,191	\$ 24,889	\$ 17,711	\$ 17.14	\$ 12.50
Port Colborne	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Prince Edward County	\$ 6,067	\$ 5,392	\$ 5,392	\$ 4,873	\$ 3,362	\$ 3.69	\$ 3.69
Puslinch	\$ 9,506	\$ 7,610	\$ 7,610	\$ 6,401	\$ 4,938	\$ 4.04	\$ 4.04

2015 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.
Quinte West	\$ 7,619	\$ 4,807	\$ 4,807	\$ 4,855	\$ 2,789	\$ 5.26	\$ 5.26
Richmond Hill	\$ 61,685	\$ 53,538	\$ 53,538	\$ 40,439	\$ 27,893	\$ 46.03	\$ 25.47
Sarnia	\$ 7,303	\$ 5,477	\$ 5,477	\$ 4,603	\$ 3,275	\$ 4.70	\$ 4.70
Saugeen Shores	\$ 14,538	\$ 10,861	\$ 10,861	\$ 9,381	\$ 5,979	\$ 4.17	none
Sault Ste. Marie	none	none	none	none	none	none	none
Scugog	\$ 39,109	\$ 32,225	\$ 32,225	\$ 23,929	\$ 18,574	\$ 19.44	\$ 11.43
Smooth Rock Falls	none	none	none	none	none	none	none
Springwater	\$ 21,094	\$ 17,921	\$ 17,921	\$ 14,320	\$ 11,193	\$ 7.86	\$ 7.86
St. Catharines	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
St. Marys	\$ 7,184	\$ 5,315	\$ 5,313	\$ 4,477	\$ 2,909	none	none
St. Thomas	\$ 9,532	\$ 8,104	\$ 8,104	\$ 5,982	\$ 4,117	\$ 4.57	\$ 3.01
Stratford	\$ 13,576	\$ 10,218	\$ 10,218	\$ 8,809	\$ 5,405	\$ 2.80	none
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
The Blue Mountains	\$ 23,230	\$ 22,362	\$ 22,362	\$ 3,468	\$ 3,468	\$ 7.90	\$ 7.90
Thorold	\$ 22,347	\$ 14,570	\$ 14,570	\$ 12,004	\$ 9,591	\$ 16.68	\$ 6.91
Thunder Bay	none	none	none	none	none	none	none
Tillsonburg	\$ 16,328	\$ 14,718	\$ 14,718	\$ 10,817	\$ 8,111	\$ 5.93	\$ 5.93
Timmins	none	none	none	none	none	none	none
Toronto	\$ 37,141	\$ 31,416	\$ 31,416	\$ 23,485	\$ 16,749	\$ 18.83	\$ 1.07
Vaughan	\$ 69,622	\$ 60,910	\$ 60,910	\$ 44,623	\$ 32,235	\$ 44.83	\$ 25.71
Wainfleet	\$ 13,990	\$ 8,734	\$ 8,734	\$ 6,732	\$ 5,994	\$ 14.09	\$ 7.51
Wasaga Beach	\$ 24,294	\$ 20,074	\$ 20,074	\$ 16,994	\$ 16,994	\$ 8.76	\$ 8.76
Waterloo	\$ 31,688	\$ 23,114	\$ 23,114	\$ 18,586	\$ 16,944	\$ 17.27	\$ 12.38
Welland	\$ 17,437	\$ 11,856	\$ 11,856	\$ 9,329	\$ 7,743	\$ 17.36	\$ 10.78
Wellesley	\$ 26,750	\$ 20,435	\$ 20,435	\$ 15,287	\$ 15,287	\$ 12.96	\$ 8.29
Wellington North	\$ 20,033	\$ 16,666	\$ 16,666	\$ 13,369	\$ 9,656	\$ 7.00	\$ 4.40
West Lincoln	\$ 18,141	\$ 11,023	\$ 11,023	\$ 8,737	\$ 7,319	\$ 14.77	\$ 8.19
Whitby	\$ 41,528	\$ 33,596	\$ 33,596	\$ 26,272	\$ 17,283	\$ 13.33	\$ 8.69
Whitchurch-Stouffville	\$ 59,085	\$ 51,120	\$ 51,120	\$ 38,875	\$ 28,057	\$ 43.54	\$ 24.42
Wilmot	\$ 25,895	\$ 20,153	\$ 20,153	\$ 15,180	\$ 13,909	\$ 13.70	\$ 7.36
Windsor	\$ 20,742	\$ 15,168	\$ 15,168	\$ 10,372	\$ 10,372	\$ 6.18	none
Woolwich	\$ 25,890	\$ 20,042	\$ 20,042	\$ 15,072	\$ 14,057	\$ 12.39	\$ 7.72
Average	\$ 27,571	\$ 21,926	\$ 21,912	\$ 16,839	\$ 13,115	\$ 14.94	\$ 9.37
Median	\$ 22,118	\$ 15,684	\$ 15,684	\$ 13,057	\$ 10,293	\$ 11.92	\$ 7.86
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 80,564	\$ 71,024	\$ 71,024	\$ 52,045	\$ 36,347	\$ 48.27	\$ 29.15

2015 Lower/Single Tier Development Charges—(sorted alphabetically)

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.
Amherstburg	\$ 12,139	\$ 8,403	\$ 8,403	\$ 7,064	\$ 5,399	\$ 6.33	\$ 6.33
Aurora	\$ 20,645	\$ 15,983	\$ 15,983	\$ 11,209	\$ 7,489	\$ 3.76	\$ 3.76
Barrie	\$ 40,773	\$ 30,481	\$ 30,481	\$ 25,140	\$ 17,976	\$ 27.40	\$ 18.82
Belleville	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 4.19	none
Bracebridge	\$ 3,572	\$ 3,140	\$ 3,140	\$ 2,426	\$ 1,881		
Brampton	\$ 27,498	\$ 22,180	\$ 22,180	\$ 15,543	\$ 9,728	\$ 9.17	\$ 4.30
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
Brock	\$ 9,904	\$ 7,924	\$ 7,924	\$ 5,943	\$ 5,943	\$ 2.37	\$ 2.37
Brockville	\$ 3,502	\$ 2,646	\$ 2,646	\$ 2,215	\$ 1,398	\$ 1.01	\$ 1.01
Burlington	\$ 8,539	\$ 6,019	\$ 4,764	\$ 4,153	\$ 3,084	\$ 10.94	\$ 7.00
Caledon	\$ 23,187	\$ 19,393	\$ 19,393	\$ 16,161	\$ 9,486	\$ 3.60	\$ 3.60
Cambridge	\$ 10,371	\$ 10,371	\$ 10,371	\$ 6,437	\$ 6,437	\$ 2.72	\$ 2.72
Central Huron	none	none	none	none	none	none	none
Centre Wellington	\$ 18,578	\$ 14,898	\$ 14,898	\$ 11,580	\$ 7,841	\$ 6.82	\$ 6.82
Chatham-Kent	\$ 3,578	\$ 2,890	\$ 2,890	\$ 2,615	\$ 1,790	\$ 2.43	none
Clarington	\$ 15,702	\$ 12,139	\$ 12,139	\$ 7,512	\$ 7,512	\$ 6.03	\$ 3.27
Collingwood	\$ 21,585	\$ 19,875	\$ 19,875	\$ 15,528	\$ 8,994	\$ 5.63	\$ 5.63
Cornwall	none	none	none	none	none	none	none
East Gwillimbury	\$ 17,105	\$ 14,434	\$ 14,434	\$ 10,784	\$ 7,753	\$ 5.63	\$ 1.66
Elliot Lake	none	none	none	none	none	none	none
Erin	\$ 13,268					\$ 5.31	\$ 5.31
Fort Erie	\$ 11,490	\$ 9,320	\$ 9,320	\$ 8,454	\$ 5,202	\$ 5.36	
Georgina	\$ 6,985	\$ 6,985	\$ 6,985	\$ 4,891	\$ 3,378	\$ 0.39	\$ 0.39
Gravenhurst	\$ 2,169	\$ 2,102	\$ 2,102	\$ 1,601	\$ 1,101		
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
Greenstone	none	none	none	none	none	none	none
Grey Highlands	\$ 2,663	\$ 1,844	\$ 1,844	\$ 1,639	\$ 1,639	\$ 0.43	\$ 0.43
Grimsby	\$ 13,981	\$ 9,020	\$ 9,020	\$ 8,479	\$ 5,639	\$ 5.65	\$ 5.65
Guelph	\$ 27,639	\$ 20,817	\$ 20,817	\$ 16,636	\$ 11,600	\$ 9.22	\$ 9.22
Guelph-Eramosa	\$ 14,772	\$ 10,826	\$ 10,826	\$ 8,416	\$ 5,699	\$ 6.25	\$ 6.25
Halton Hills	\$ 13,502	\$ 9,388	\$ 9,388	\$ 6,200	\$ 6,200	\$ 4.25	\$ 1.84
Hamilton	\$ 35,698	\$ 25,797	\$ 25,797	\$ 21,795	\$ 15,160	\$ 19.01	\$ 11.60
Hanover	none	none	none	none	none	none	none
Huntsville	\$ 2,601	\$ 2,341	\$ 2,341	\$ 2,601	\$ 1,456	\$ 1.30	
Ingersoll	\$ 3,487	\$ 2,580	\$ 2,580	\$ 1,877	\$ 1,407		
Innisfil	\$ 37,304	\$ 34,889	\$ 34,889	\$ 23,261	\$ 17,752	\$ 17.28	\$ 17.28

2015 Lower/Single Tier Development Charges—(sorted alphabetically) (cont'd)

Municipality	Single		Multiples		Non		Non	
	Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Residential Commercial per sq. ft.	Residential Industrial per sq. ft.	
Kenora	none	none	none	none	none	none	none	
Kincardine	\$ 7,328	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ 3.00	\$ 3.00	
King	\$ 32,350	\$ 27,960	\$ 27,960	\$ 18,909	\$ 13,442	\$ 8.43	\$ 8.43	
Kingston	\$ 16,881	\$ 12,927	\$ 12,927	\$ 10,802	\$ 7,496	\$ 13.90	\$ 7.74	
Kingsville	\$ 7,550	\$ 5,676	\$ 5,676	\$ 7,550	\$ 3,359	\$ 0.71	\$ 0.71	
Kitchener	\$ 10,592	\$ 7,503	\$ 7,503	\$ 5,846	\$ 5,846	\$ 5.07	\$ 2.54	
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21	
Leamington	\$ 11,817	\$ 6,983	\$ 6,983	\$ 6,384	\$ 4,940	\$ 0.64	\$ 0.64	
Lincoln	\$ 14,464	\$ 10,506	\$ 10,506	\$ 9,405	\$ 6,350	\$ 7.81	\$ 7.82	
London	\$ 28,123	\$ 21,095	\$ 21,095	\$ 17,658	\$ 13,085	\$ 20.56	\$ -	
Mapleton	\$ 11,785	\$ 8,157	\$ 8,157	\$ 5,308	\$ 4,533	\$ 3.67	\$ 3.67	
Markham	\$ 22,762	\$ 17,658	\$ 17,658	\$ 14,938	\$ 11,110	\$ 1.14	\$ 1.05	
Meaford	\$ 11,989	\$ 9,592	\$ 9,592	\$ 9,592	\$ 9,592	\$ 7.52	\$ 3.02	
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.58	\$ 1.82	
Milton	\$ 16,025	\$ 12,126	\$ 12,126	\$ 10,081	\$ 6,598	\$ 6.77	\$ 3.49	
Minto	\$ 3,901	\$ 3,505	\$ 3,505	\$ 2,717	\$ 1,865	\$ 1.47	\$ 1.47	
Mississauga	\$ 26,725	\$ 26,725	\$ 26,725	\$ 17,795	\$ 12,146	\$ 9.11	\$ 7.41	
Newmarket	\$ 20,375	\$ 16,162	\$ 16,162	\$ 12,616	\$ 10,242	\$ 5.01	\$ 5.01	
Niagara Falls	\$ 11,300	\$ 6,002	\$ 6,002	\$ 5,545	\$ 5,545	\$ 3.53		
Niagara-on-the-Lake	\$ 9,653	\$ 6,950	\$ 6,950	\$ 6,108	\$ 4,015	\$ 6.51	\$ 6.51	
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28		
North Dumfries	\$ 5,764	\$ 3,898	\$ 3,898	\$ 2,657	\$ 2,657	\$ 1.22	\$ 1.22	
Oakville	\$ 23,973	\$ 17,547	\$ 17,547	\$ 13,987	\$ 10,060	\$ 10.07	\$ 10.07	
Orangeville	\$ 23,518	\$ 17,104	\$ 17,104	\$ 12,828	\$ 8,037	\$ 8.24		
Orillia	\$ 14,142	\$ 12,122	\$ 12,122	\$ 10,102	\$ 7,577	\$ 6.33		
Oshawa	\$ 11,384	\$ 8,781	\$ 8,781	\$ 8,203	\$ 4,481	\$ 5.61		
Ottawa	\$ 22,468	\$ 17,591	\$ 17,591	\$ 13,226	\$ 9,704	\$ 19.82	\$ 8.55	
Owen Sound	\$ 7,008	\$ 5,757	\$ 5,757	\$ 3,629	\$ 3,629	\$ 1.85	\$ 1.85	
Parry Sound	none	none	none	none	none	none	none	
Pelham	\$ 13,362	\$ 9,331	\$ 9,331	\$ 8,632	\$ 5,828	\$ 6.31	\$ 6.31	
Penetanguishene	\$ 14,762	\$ 10,879	\$ 10,879	\$ 9,767	\$ 9,767	\$ 7.75		
Peterborough	\$ 25,360	\$ 20,476	\$ 20,476	\$ 14,780	\$ 14,780	\$ 7.56		
Pickering	\$ 12,955	\$ 10,273	\$ 10,273	\$ 6,849	\$ 5,026	\$ 3.81	\$ 3.81	
Port Colborne	none	none	none	none	none	none	none	
Prince Edward County	\$ 6,067	\$ 5,392	\$ 5,392	\$ 4,873	\$ 3,362	\$ 3.69	\$ 3.69	
Puslinch	\$ 4,817	\$ 3,662	\$ 3,662	\$ 2,918	\$ 1,975	\$ 2.26	\$ 2.26	

2015 Lower/Single Tier Development Charges—(sorted alphabetically) (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.
Quinte West	\$ 7,619	\$ 4,807	\$ 4,807	\$ 4,855	\$ 2,789	\$ 5.26	\$ 5.26
Richmond Hill	\$ 15,431	\$ 12,529	\$ 12,529	\$ 10,132	\$ 5,929	\$ 6.19	\$ 4.75
Sarnia	\$ 7,303	\$ 5,477	\$ 5,477	\$ 4,603	\$ 3,275	\$ 4.70	\$ 4.70
Saugeen Shores	\$ 14,538	\$ 10,861	\$ 10,861	\$ 9,381	\$ 5,979	\$ 4.17	
Sault Ste. Marie	none	none	none	none	none	none	none
Scugog	\$ 10,077	\$ 8,307	\$ 8,307	\$ 5,889	\$ 5,889	\$ 6.11	\$ 2.74
Smooth Rock Falls	none	none	none	none	none	none	none
Springwater	\$ 13,052	\$ 10,942	\$ 10,942	\$ 8,206	\$ 5,079	\$ 4.48	\$ 4.48
St. Catharines	none	none	none	none	none	none	none
St. Marys	\$ 7,184	\$ 5,315	\$ 5,313	\$ 4,477	\$ 2,909		
St. Thomas	\$ 9,532	\$ 8,104	\$ 8,104	\$ 5,982	\$ 4,117	\$ 4.57	\$ 3.01
Stratford	\$ 13,576	\$ 10,218	\$ 10,218	\$ 8,809	\$ 5,405	\$ 2.80	
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
The Blue Mountains	\$ 18,894	\$ 18,894	\$ 18,894			\$ 7.90	\$ 7.90
Thorold	\$ 12,034	\$ 8,298	\$ 8,298	\$ 7,430	\$ 5,017	\$ 4.76	\$ 1.57
Thunder Bay	none	none	none	none	none	none	none
Tillsonburg	\$ 3,504	\$ 3,302	\$ 3,302	\$ 2,402	\$ 1,801		
Timmins	none	none	none	none	none	none	none
Toronto	\$ 35,648	\$ 29,923	\$ 29,923	\$ 21,992	\$ 15,256	\$ 17.76	
Vaughan	\$ 23,368	\$ 19,901	\$ 19,901	\$ 14,316	\$ 10,271	\$ 4.99	\$ 4.99
Wainfleet	\$ 3,677	\$ 2,462	\$ 2,462	\$ 2,158	\$ 1,420	\$ 2.17	\$ 2.17
Wasaga Beach	\$ 16,252	\$ 13,095	\$ 13,095	\$ 10,880	\$ 10,880	\$ 5.38	\$ 5.38
Waterloo	\$ 12,025	\$ 7,930	\$ 7,930	\$ 7,108	\$ 5,466	\$ 6.25	\$ 6.25
Welland	\$ 7,124	\$ 5,584	\$ 5,584	\$ 4,755	\$ 3,169	\$ 5.44	\$ 5.44
Wellesley	\$ 7,666	\$ 5,686	\$ 5,686	\$ 4,125	\$ 4,125	\$ 2.38	\$ 2.38
Wellington North	\$ 15,344	\$ 12,718	\$ 12,718	\$ 9,886	\$ 6,693	\$ 5.22	\$ 2.62
West Lincoln	\$ 7,828	\$ 4,751	\$ 4,751	\$ 4,163	\$ 2,745	\$ 2.85	\$ 2.85
Whitby	\$ 12,496	\$ 9,678	\$ 9,678	\$ 8,232	\$ 4,598		
Whitchurch-Stouffville	\$ 12,831	\$ 10,111	\$ 10,111	\$ 8,568	\$ 6,093	\$ 3.70	\$ 3.70
Wilmot	\$ 6,811	\$ 5,404	\$ 5,404	\$ 4,018	\$ 2,747	\$ 3.12	\$ 1.45
Windsor	\$ 20,437	\$ 14,863	\$ 14,863	\$ 10,067	\$ 10,067	\$ 6.18	
Woolwich	\$ 6,806	\$ 5,293	\$ 5,293	\$ 3,910	\$ 2,895	\$ 1.81	\$ 1.81
Average	\$ 14,142	\$ 11,055	\$ 11,041	\$ 8,646	\$ 6,407	\$ 6.02	\$ 4.52
Median	\$ 12,496	\$ 9,402	\$ 9,402	\$ 7,550	\$ 5,699	\$ 5.26	\$ 3.70
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 40,773	\$ 34,889	\$ 34,889	\$ 25,140	\$ 17,976	\$ 27.40	\$ 18.82

2015 Upper Tier Development Charges—(sorted alphabetically)

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.
Amherstburg (Essex)							
Aurora (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Barrie							
Belleville							
Bracebridge (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Brampton (Peel)	\$ 48,499	\$ 39,732	\$ 39,732	\$ 29,683	\$ 19,634	\$ 18.50	\$ 12.46
Brant							
Brock (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Brockville							
Burlington (Halton)	\$ 27,910	\$ 20,511	\$ 20,511	\$ 14,038	\$ 14,038	\$ 22.75	\$ 9.76
Caledon (Peel)	\$ 48,038	\$ 39,354	\$ 39,354	\$ 29,401	\$ 19,447	\$ 18.38	\$ 12.34
Cambridge (Waterloo)	\$ 17,972	\$ 13,493	\$ 13,493	\$ 9,787	\$ 9,787	\$ 9.79	\$ 4.90
Central Huron (Huron)							
Centre Wellington (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78
Chatham-Kent							
Clarington (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Collingwood (Simcoe)	\$ 6,283	\$ 5,220	\$ 5,220	\$ 4,355	\$ 4,355	\$ 2.91	\$ 2.91
Cornwall (Stormont, Dundas)							
East Gwillimbury (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Elliot Lake							
Erin (Wellington)	\$ 2,805					\$ 1.78	\$ 1.78
Fort Erie (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Georgina (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.98
Gravenhurst (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Greater Sudbury							
Greenstone							
Grey Highlands (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Grimsby (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Guelph							
Guelph-Eramosa (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78
Halton Hills (Halton)	\$ 27,910	\$ 20,511	\$ 20,511	\$ 14,038	\$ 14,038	\$ 22.73	\$ 9.75
Hamilton							
Hanover (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Huntsville (Muskoka)	\$ 9,332	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,167	\$ 1.53	\$ 1.53
Ingersoll (Oxford)	\$ 14,484	\$ 10,591	\$ 10,591	\$ 7,815	\$ 5,860	\$ 6.32	\$ 6.32
Innisfil (Simcoe)	\$ 6,283	\$ 5,220	\$ 5,220	\$ 4,355	\$ 4,355	\$ 2.91	\$ 2.91

2015 Upper Tier Development Charges—(sorted alphabetically) (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.
Kenora							
Kincardine (Bruce)							
King (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Kingston							
Kingsville (Essex)							
Kitchener (Waterloo)	\$ 17,972	\$ 13,493	\$ 13,493	\$ 9,787	\$ 9,787	\$ 9.79	\$ 4.90
Lambton Shores (Lambton)							
Leamington (Essex)							
Lincoln (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
London							
Mapleton (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78
Markham (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Meaford (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Middlesex Centre (Middlesex)							
Milton (Halton)	\$ 27,910	\$ 20,511	\$ 20,511	\$ 14,038	\$ 14,038	\$ 22.75	\$ 9.75
Minto (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78
Mississauga (Peel)	\$ 48,499	\$ 39,732	\$ 39,732	\$ 29,683	\$ 19,634	\$ 18.50	\$ 12.46
Newmarket (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Niagara Falls (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Niagara-on-the-Lake (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
North Bay (Nipissing)							
North Dumfries (Waterloo)	\$ 17,393	\$ 13,058	\$ 13,058	\$ 9,471	\$ 9,471	\$ 9.35	\$ 4.68
Oakville (Halton)	\$ 27,910	\$ 20,511	\$ 20,511	\$ 14,038	\$ 14,038	\$ 22.75	\$ 9.75
Orangeville (Dufferin)	\$ 2,647	\$ 2,232	\$ 2,232	\$ 1,984	\$ 1,984	\$ 0.58	\$ 0.58
Orillia (Simcoe)							
Oshawa (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Ottawa							
Owen Sound (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Parry Sound							
Pelham (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Penetanguishene	\$ 6,283	\$ 5,220	\$ 5,220	\$ 4,355	\$ 4,355	\$ 2.91	\$ 2.91
Peterborough							
Pickering (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Port Colborne (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Prince Edward County							
Puslinch (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78

2015 Upper Tier Development Charges—(sorted alphabetically) (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.
Quinte West							
Richmond Hill (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Sarnia							
Saugeen Shores (Bruce)							
Sault Ste. Marie							
Scugog (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Smooth Rock Falls (Cochrane)							
Springwater (Simcoe)	\$ 6,283	\$ 5,220	\$ 5,220	\$ 4,355	\$ 4,355	\$ 2.91	\$ 2.91
St. Catharines (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
St. Marys (Perth)							
St. Thomas (Elgin)							
Stratford							
Strathroy-Caradoc (Middlesex)							
The Blue Mountains (Grey)	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Thorold (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Thunder Bay							
Tillsonburg (Oxford)	\$ 12,824	\$ 11,416	\$ 11,416	\$ 8,415	\$ 6,310	\$ 5.93	\$ 5.93
Timmins							
Toronto							
Vaughan (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Wainfleet (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Wasaga Beach (Simcoe)	\$ 6,283	\$ 5,220	\$ 5,220	\$ 4,355	\$ 4,355	\$ 2.91	\$ 2.91
Waterloo (Waterloo)	\$ 17,972	\$ 13,493	\$ 13,493	\$ 9,787	\$ 9,787	\$ 9.79	\$ 4.90
Welland (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Wellesley (Waterloo)	\$ 17,393	\$ 13,058	\$ 13,058	\$ 9,471	\$ 9,471	\$ 9.35	\$ 4.68
Wellington North (Wellington)	\$ 2,805	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ 1.78	\$ 1.78
West Lincoln (Niagara)	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Whitby (Durham)	\$ 26,297	\$ 21,183	\$ 21,183	\$ 15,305	\$ 9,950	\$ 13.33	\$ 8.69
Whitchurch-Stouffville (York)	\$ 41,914	\$ 36,669	\$ 36,669	\$ 25,967	\$ 17,624	\$ 39.09	\$ 19.97
Wilmot (Waterloo)	\$ 17,393	\$ 13,058	\$ 13,058	\$ 9,471	\$ 9,471	\$ 9.35	\$ 4.68
Windsor							
Woolwich (Waterloo)	\$ 17,393	\$ 13,058	\$ 13,058	\$ 9,471	\$ 9,471	\$ 9.35	\$ 4.68
Average	\$ 18,275	\$ 14,778	\$ 14,778	\$ 10,766	\$ 8,374	\$ 14.11	\$ 7.63
Median	\$ 10,313	\$ 8,334	\$ 8,334	\$ 6,250	\$ 4,574	\$ 11.92	\$ 5.34
Minimum	\$ 2,647	\$ 2,064	\$ 2,064	\$ 1,599	\$ 1,079	\$ -	\$ -
Maximum	\$ 48,499	\$ 39,732	\$ 39,732	\$ 29,683	\$ 19,634	\$ 39.09	\$ 19.98

2015 Education Development Charges—(sorted alphabetically)

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.
Amherstburg (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Aurora (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Barrie (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Belleville (Hastings)							
Bracebridge (Muskoka)							
Brampton (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Brant							
Brock (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Brockville							
Burlington (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Caledon (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Cambridge (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Central Huron (Huron)							
Centre Wellington (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Chatham-Kent							
Clarington (Durham)	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 0.40	\$ 0.40
Collingwood (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Cornwall (Stormont, Dundas)							
East Gwillimbury (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Elliot Lake (Algoma)							
Erin (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Fort Erie (Niagara)							
Georgina (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Gravenhurst (Muskoka)							
Greater Sudbury							
Greenstone (Thunder Bay)							
Grey Highlands (Grey)							
Grimsby (Niagara)							
Guelph (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Guelph-Eramosa (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Halton Hills (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Hamilton	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 0.73	\$ 0.73
Hanover (Grey)							
Huntsville (Muskoka)							
Ingersoll (Oxford)							
Innisfil (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47

2015 Education Development Charges (cont'd)—(sorted alphabetically)

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.
Kenora							
Kincardine (Bruce)							
King (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Kingston (Frontenac)							
Kingsville (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Kitchener (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Lambton Shores (Lambton)							
Leamington (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Lincoln (Niagara)							
London							
Mapleton (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Markham (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Meaford (Grey)							
Middlesex Centre (Middlesex)							
Milton (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Minto (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Mississauga (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Newmarket (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Niagara Falls (Niagara)							
Niagara-on-the-Lake (Niagara)							
North Bay (Nipissing)							
North Dumfries (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Oakville (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Orangeville (Dufferin)	\$ 832	\$ 832	\$ 832	\$ 832	\$ 832		
Orillia (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Oshawa (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Ottawa	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189	\$ 0.87	\$ 0.87
Owen Sound (Grey)							
Parry Sound							
Pelham (Niagara)	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Penetanguishene	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Peterborough							
Pickering (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Port Colborne (Niagara)							
Prince Edward County							
Puslinch (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		

2015 Education Development Charges—(sorted alphabetically) (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.
Quinte West							
Richmond Hill (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Sarnia							
Saugeen Shores (Bruce)							
Sault Ste. Marie							
Scugog (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Smooth Rock Falls (Cochrane)							
Springwater (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
St. Catharines (Niagara)							
St. Marys (Perth)							
St. Thomas (Elgin)							
Stratford							
Strathroy-Caradoc (Middlesex)							
The Blue Mountains (Grey)							
Thorold (Niagara)							
Thunder Bay							
Tillsonburg (Oxford)							
Timmins							
Toronto	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1.07	\$ 1.07
Vaughan (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wainfleet (Niagara)							
Wasaga Beach (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Waterloo (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Welland (Niagara)							
Wellesley (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Wellington North (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
West Lincoln (Niagara)							
Whitby (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Whitchurch-Stouffville (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wilmot (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Windsor	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Woolwich (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Average	\$ 2,549	\$ 2,549	\$ 2,549	\$ 2,549	\$ 2,549	\$ 0.89	\$ 0.89
Median	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 0.75	\$ 0.75
Minimum	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172	\$ 0.40	\$ 0.40
Maximum	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34

2015 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.
Cornwall	none	none	none	none	none	none	none
Brockville	\$ 3,502	\$ 2,646	\$ 2,646	\$ 2,215	\$ 1,398	\$ 1.01	\$ 1.01
Prince Edward County	\$ 6,067	\$ 5,392	\$ 5,392	\$ 4,873	\$ 3,362	\$ 3.69	\$ 3.69
Quinte West	\$ 7,619	\$ 4,807	\$ 4,807	\$ 4,855	\$ 2,789	\$ 5.26	\$ 5.26
Belleville	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 4.19	
Kingston	\$ 16,881	\$ 12,927	\$ 12,927	\$ 10,802	\$ 7,496	\$ 13.90	\$ 7.74
Ottawa	\$ 23,657	\$ 18,780	\$ 18,780	\$ 14,415	\$ 10,893	\$ 20.69	\$ 9.42
Peterborough	\$ 25,360	\$ 20,476	\$ 20,476	\$ 14,780	\$ 14,780	\$ 7.56	
Eastern Average	\$ 13,243	\$ 10,247	\$ 10,247	\$ 8,387	\$ 6,361	\$ 8.04	\$ 5.42
Eastern Median	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 5.26	\$ 5.26

Toronto	\$ 37,141	\$ 31,416	\$ 31,416	\$ 23,485	\$ 16,749	\$ 18.83	\$ 1.07
Brock	\$ 38,936	\$ 31,842	\$ 31,842	\$ 23,983	\$ 18,628	\$ 15.70	\$ 11.06
Scugog	\$ 39,109	\$ 32,225	\$ 32,225	\$ 23,929	\$ 18,574	\$ 19.44	\$ 11.43
Oshawa	\$ 40,416	\$ 32,699	\$ 32,699	\$ 26,243	\$ 17,166	\$ 18.94	\$ 8.69
Whitby	\$ 41,528	\$ 33,596	\$ 33,596	\$ 26,272	\$ 17,283	\$ 13.33	\$ 8.69
Burlington	\$ 41,668	\$ 31,749	\$ 30,494	\$ 23,410	\$ 22,341	\$ 35.03	\$ 18.10
Pickering	\$ 41,987	\$ 34,191	\$ 34,191	\$ 24,889	\$ 17,711	\$ 17.14	\$ 12.50
Clarington	\$ 43,737	\$ 35,060	\$ 35,060	\$ 24,555	\$ 19,200	\$ 19.76	\$ 12.36
Halton Hills	\$ 46,631	\$ 35,118	\$ 35,118	\$ 25,457	\$ 25,457	\$ 28.32	\$ 12.93
Milton	\$ 49,154	\$ 37,856	\$ 37,856	\$ 29,338	\$ 25,855	\$ 30.86	\$ 14.58
Georgina	\$ 53,239	\$ 47,994	\$ 47,994	\$ 35,198	\$ 25,342	\$ 40.23	\$ 21.12
Oakville	\$ 57,102	\$ 43,277	\$ 43,277	\$ 33,244	\$ 29,317	\$ 34.16	\$ 21.16
Whitchurch-Stouffville	\$ 59,085	\$ 51,120	\$ 51,120	\$ 38,875	\$ 28,057	\$ 43.54	\$ 24.42
Richmond Hill	\$ 61,685	\$ 53,538	\$ 53,538	\$ 40,439	\$ 27,893	\$ 46.03	\$ 25.47
East Gwillimbury	\$ 63,359	\$ 55,443	\$ 55,443	\$ 41,091	\$ 29,717	\$ 45.47	\$ 22.38
Newmarket	\$ 66,629	\$ 57,171	\$ 57,171	\$ 42,923	\$ 32,206	\$ 44.85	\$ 25.73
Aurora	\$ 66,899	\$ 56,992	\$ 56,992	\$ 41,516	\$ 29,453	\$ 43.60	\$ 24.48
Markham	\$ 69,016	\$ 58,667	\$ 58,667	\$ 45,245	\$ 33,074	\$ 40.98	\$ 21.77
Vaughan	\$ 69,622	\$ 60,910	\$ 60,910	\$ 44,623	\$ 32,235	\$ 44.83	\$ 25.71
Caledon	\$ 75,792	\$ 63,314	\$ 63,314	\$ 50,129	\$ 33,500	\$ 22.99	\$ 16.95
King	\$ 78,604	\$ 68,969	\$ 68,969	\$ 49,216	\$ 35,406	\$ 48.27	\$ 29.15
Mississauga	\$ 79,791	\$ 71,024	\$ 71,024	\$ 52,045	\$ 36,347	\$ 28.62	\$ 20.88
Brampton	\$ 80,564	\$ 66,479	\$ 66,479	\$ 49,793	\$ 33,929	\$ 28.68	\$ 17.77
GTA Average	\$ 56,595	\$ 47,420	\$ 47,365	\$ 35,474	\$ 26,323	\$ 31.72	\$ 17.76
GTA Median	\$ 57,102	\$ 47,994	\$ 47,994	\$ 35,198	\$ 27,893	\$ 30.86	\$ 18.10

2015 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.
Port Colborne	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
St. Catharines	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Wainfleet	\$ 13,990	\$ 8,734	\$ 8,734	\$ 6,732	\$ 5,994	\$ 14.09	\$ 7.51
Welland	\$ 17,437	\$ 11,856	\$ 11,856	\$ 9,329	\$ 7,743	\$ 17.36	\$ 10.78
West Lincoln	\$ 18,141	\$ 11,023	\$ 11,023	\$ 8,737	\$ 7,319	\$ 14.77	\$ 8.19
Niagara-on-the-Lake	\$ 19,966	\$ 13,222	\$ 13,222	\$ 10,682	\$ 8,589	\$ 18.43	\$ 11.85
Niagara Falls	\$ 21,613	\$ 12,274	\$ 12,274	\$ 10,119	\$ 10,119	\$ 15.45	\$ 5.34
Fort Erie	\$ 21,803	\$ 15,592	\$ 15,592	\$ 13,028	\$ 9,776	\$ 17.28	\$ 5.34
Thorold	\$ 22,347	\$ 14,570	\$ 14,570	\$ 12,004	\$ 9,591	\$ 16.68	\$ 6.91
Pelham	\$ 23,847	\$ 15,775	\$ 15,775	\$ 13,378	\$ 10,574	\$ 18.23	\$ 11.65
Grimsby	\$ 24,294	\$ 15,292	\$ 15,292	\$ 13,053	\$ 10,213	\$ 17.57	\$ 10.99
Lincoln	\$ 24,777	\$ 16,778	\$ 16,778	\$ 13,979	\$ 10,924	\$ 19.73	\$ 13.16
Hamilton	\$ 37,622	\$ 27,721	\$ 27,721	\$ 23,719	\$ 17,084	\$ 19.74	\$ 12.33
Niagara/Hamilton Avg.	\$ 20,497	\$ 13,491	\$ 13,491	\$ 11,070	\$ 9,006	\$ 16.40	\$ 8.83
Niagara/Hamilton Median	\$ 21,613	\$ 13,222	\$ 13,222	\$ 10,682	\$ 9,591	\$ 17.28	\$ 8.19

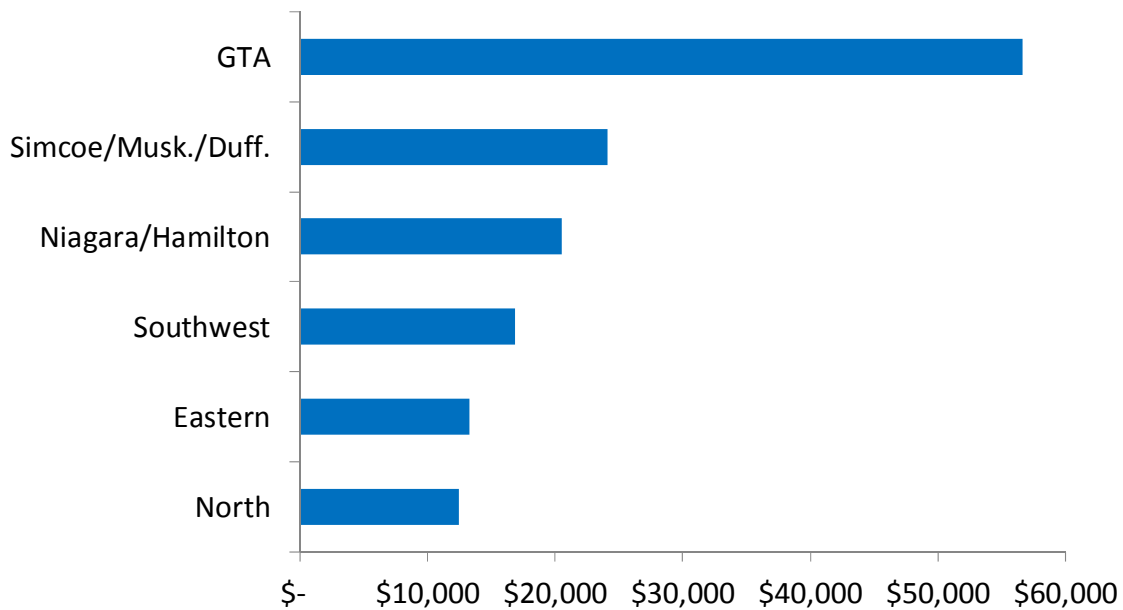
Elliot Lake	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Parry Sound	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Smooth Rock Falls	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	
Greater Sudbury	\$ 15,036	\$ 9,415	\$ 9,415	\$ 9,415	\$ 9,415	\$ 8.98	\$ 4.40
North Average	\$ 12,425	\$ 7,127	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.63	\$ 4.40
North Median	\$ 12,425	\$ 7,127	\$ 7,127	\$ 6,106	\$ 6,106	\$ 6.63	\$ 4.40

Gravenhurst	\$ 11,501	\$ 10,436	\$ 10,436	\$ 7,851	\$ 5,268	\$ 1.53	\$ 1.53
Huntsville	\$ 11,933	\$ 10,675	\$ 10,675	\$ 8,851	\$ 5,623	\$ 2.83	\$ 1.53
Bracebridge	\$ 12,904	\$ 11,474	\$ 11,474	\$ 8,676	\$ 6,048	\$ 1.53	\$ 1.53
Springwater	\$ 21,094	\$ 17,921	\$ 17,921	\$ 14,320	\$ 11,193	\$ 7.86	\$ 7.86
Orillia	\$ 15,901	\$ 13,881	\$ 13,881	\$ 11,861	\$ 9,336	\$ 6.80	\$ 0.47
Penetanguishene	\$ 22,804	\$ 17,858	\$ 17,858	\$ 15,881	\$ 15,881	\$ 11.13	\$ 3.38
Wasaga Beach	\$ 24,294	\$ 20,074	\$ 20,074	\$ 16,994	\$ 16,994	\$ 8.76	\$ 8.76
Orangeville	\$ 26,997	\$ 20,168	\$ 20,168	\$ 15,644	\$ 10,853	\$ 8.82	\$ 0.58
Collingwood	\$ 29,627	\$ 26,854	\$ 26,854	\$ 21,642	\$ 15,108	\$ 9.01	\$ 9.01
Barrie	\$ 42,532	\$ 32,240	\$ 32,240	\$ 26,899	\$ 19,735	\$ 27.87	\$ 19.29
Innisfil	\$ 45,346	\$ 41,868	\$ 41,868	\$ 29,375	\$ 23,866	\$ 20.66	\$ 20.66
Simcoe/Musk./Duff. Avg.	\$ 24,085	\$ 20,314	\$ 20,314	\$ 16,181	\$ 12,719	\$ 9.71	\$ 6.78
Simcoe/Musk./Duff. Median	\$ 22,804	\$ 17,921	\$ 17,921	\$ 15,644	\$ 11,193	\$ 8.76	\$ 3.38

2015 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
Chatham-Kent	\$ 3,578	\$ 2,890	\$ 2,890	\$ 2,615	\$ 1,790	\$ 2.43	
Hanover	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Grey Highlands	\$ 6,999	\$ 5,312	\$ 5,312	\$ 5,107	\$ 5,107	\$ 0.43	\$ 0.43
St. Marys	\$ 7,184	\$ 5,315	\$ 5,313	\$ 4,477	\$ 2,909		
Sarnia	\$ 7,303	\$ 5,477	\$ 5,477	\$ 4,603	\$ 3,275	\$ 4.70	\$ 4.70
Kincardine	\$ 7,328	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ 3.00	\$ 3.00
Kingsville	\$ 7,855	\$ 5,981	\$ 5,981	\$ 7,855	\$ 3,664	\$ 0.71	\$ 0.71
Minto	\$ 8,590	\$ 7,453	\$ 7,453	\$ 6,200	\$ 4,828	\$ 3.25	\$ 3.25
Puslinch	\$ 9,506	\$ 7,610	\$ 7,610	\$ 6,401	\$ 4,938	\$ 4.04	\$ 4.04
St. Thomas	\$ 9,532	\$ 8,104	\$ 8,104	\$ 5,982	\$ 4,117	\$ 4.57	\$ 3.01
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 1.85	\$ 1.85
Leamington	\$ 12,122	\$ 7,288	\$ 7,288	\$ 6,689	\$ 5,245	\$ 0.64	\$ 0.64
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
Amherstburg	\$ 12,444	\$ 8,708	\$ 8,708	\$ 7,369	\$ 5,704	\$ 6.33	\$ 6.33
Stratford	\$ 13,576	\$ 10,218	\$ 10,218	\$ 8,809	\$ 5,405	\$ 2.80	
Saugeen Shores	\$ 14,538	\$ 10,861	\$ 10,861	\$ 9,381	\$ 5,979	\$ 4.17	
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.58	\$ 1.82
Meaford	\$ 16,325	\$ 13,060	\$ 13,060	\$ 13,060	\$ 13,060	\$ 7.52	\$ 3.02
Tillsonburg	\$ 16,328	\$ 14,718	\$ 14,718	\$ 10,817	\$ 8,111	\$ 5.93	\$ 5.93
Mapleton	\$ 16,474	\$ 12,105	\$ 12,105	\$ 8,791	\$ 7,496	\$ 5.45	\$ 5.45
Erin	\$ 17,957	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 7.09	\$ 7.09
Ingersoll	\$ 17,971	\$ 13,171	\$ 13,171	\$ 9,692	\$ 7,267	\$ 6.32	\$ 6.32
Guelph-Eramosa	\$ 19,461	\$ 14,774	\$ 14,774	\$ 11,899	\$ 8,662	\$ 8.03	\$ 8.03
Wellington North	\$ 20,033	\$ 16,666	\$ 16,666	\$ 13,369	\$ 9,656	\$ 7.00	\$ 4.40
Windsor	\$ 20,742	\$ 15,168	\$ 15,168	\$ 10,372	\$ 10,372	\$ 6.18	
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
The Blue Mountains	\$ 23,230	\$ 22,362	\$ 22,362	\$ 3,468	\$ 3,468	\$ 7.90	\$ 7.90
Centre Wellington	\$ 23,267	\$ 18,846	\$ 18,846	\$ 15,063	\$ 10,804	\$ 8.60	\$ 8.60
North Dumfries	\$ 24,848	\$ 18,647	\$ 18,647	\$ 13,819	\$ 13,819	\$ 11.80	\$ 7.13
Woolwich	\$ 25,890	\$ 20,042	\$ 20,042	\$ 15,072	\$ 14,057	\$ 12.39	\$ 7.72
Wilmot	\$ 25,895	\$ 20,153	\$ 20,153	\$ 15,180	\$ 13,909	\$ 13.70	\$ 7.36
Wellesley	\$ 26,750	\$ 20,435	\$ 20,435	\$ 15,287	\$ 15,287	\$ 12.96	\$ 8.29
London	\$ 28,123	\$ 21,095	\$ 21,095	\$ 17,658	\$ 13,085	\$ 20.56	\$ -
Guelph	\$ 29,523	\$ 22,701	\$ 22,701	\$ 18,520	\$ 13,484	\$ 9.22	\$ 9.22
Cambridge	\$ 30,034	\$ 25,555	\$ 25,555	\$ 17,915	\$ 17,915	\$ 13.74	\$ 8.85
Kitchener	\$ 30,255	\$ 22,687	\$ 22,687	\$ 17,324	\$ 17,324	\$ 16.09	\$ 8.67
Waterloo	\$ 31,688	\$ 23,114	\$ 23,114	\$ 18,586	\$ 16,944	\$ 17.27	\$ 12.38
Southwest Average	\$ 16,873	\$ 12,778	\$ 12,778	\$ 9,846	\$ 8,255	\$ 7.08	\$ 5.23
Southwest Median	\$ 16,327	\$ 11,689	\$ 11,689	\$ 8,896	\$ 6,880	\$ 6.15	\$ 5.69

**Summary—2015 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.

2015 Development Charges	Residential	Multiples Dewllings 3+	Apartments Units >=2	Non- Residential Commercial Sq. Ft.	Non- Residential Industrial Sq. Ft.
North	\$ 12,425	\$ 7,127	\$ 6,106	\$ 6.63	\$ 4.40
Eastern	\$ 13,243	\$ 10,247	\$ 8,387	\$ 8.04	\$ 5.42
Southwest	\$ 16,873	\$ 12,778	\$ 9,846	\$ 7.08	\$ 5.73
Niagara/Hamilton	\$ 20,497	\$ 13,491	\$ 11,070	\$ 16.40	\$ 8.83
Simcoe/Musk./Duff.	\$ 24,085	\$ 20,314	\$ 16,181	\$ 9.71	\$ 6.78
GTA	\$ 56,588	\$ 47,420	\$ 35,474	\$ 31.72	\$ 17.76

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 m² living space.

2015 Building Permit Fees (sorted alphabetically)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Amherstburg	\$10.22	\$10.33	\$10.33
Aurora	\$15.50	\$12.75	\$9.50
Barrie	\$12.30	\$14.90	\$9.40
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$11.00/\$1,000	\$11/\$1000	\$11/\$1,000
Brampton	\$13.38	\$15.52	\$10.18
Brant	\$14.00/\$1,000	\$14.00/\$1,000	\$14.00/\$1,000
Brock	\$11.30	\$12.37	\$10.22
Brockville	\$9.58	\$7.53	\$7.53
Burlington	\$13.65 /m ²	\$15.11	up to 4650 m ² \$8.28, then \$5.66 /m ²
Caledon	\$12.60	\$16.00	> 600 m ² \$7.10 /m ²
Cambridge	\$14.10	\$15.71	\$9.79
Central Huron	\$60 + \$6.46 m ²	\$100 + \$5.38 /m ²	\$100 + \$5.38 /m ²
Centre Wellington	\$12.85	\$12.51	\$9.71
Chatham-Kent	\$14.71/\$1,000	\$14.71/\$1,000	\$14.71/\$1,000
Clarington	\$11.95	\$15.52	\$12.73
Collingwood	\$100, 1st \$1,000 + \$10/\$1,000	\$10.76	\$7.53
Cornwall	\$12.50/\$1,000	\$12.50/\$1,000	\$12.50/\$1,000
East Gwillimbury	\$15.39	\$11.62	\$10.22
Elliot Lake	\$15.71 > 1,500 ft ²	\$10.76 /m ² >2,500 ft ²	\$10.76 /m ² >2,500 ft ²
Erin	\$2,200 up to 2,550 sq. ft.	\$3.23	\$3.23
Fort Erie	\$11.73	\$11.41	\$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	\$12.37	\$11.84	\$8.07
Guelph	\$13.45	\$14.96	\$9.36
Guelph-Eramosa	\$11.46/\$1,000	\$11.46/\$1,000	\$11.46/\$1,000
Halton Hills	\$16.58	\$15.49	\$9.87 \$10.64/m ² <4,650 m ² , \$7.47/m ² > 4,650m ²
Hamilton	\$13.84	\$15.16	
Hanover	\$8.00/\$1,000	\$12.00/\$1000	\$12.00/\$1000
Huntsville	\$10/\$1,000	\$10.00/\$1000 \$4,000 base fee + \$.76/sq. ft. >	\$10.00/\$1000 \$2,900 base fee + \$.76 sq. ft. > 2,500 sq. ft.
Ingersoll	\$11.98	2,500 sq. ft.	sq. ft.
Innisfil	\$20.24	\$13.85	\$9.22

2015 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Kenora	\$5.38	\$5.92	\$4.84
Kincardine	\$7.10	\$7.10	\$7.10
King	511m ²	\$2,750 up to 232 m ² or \$11.84 /m ²	\$2,750 up to 232 m ² or \$11.84 /m ²
Kingston	\$12.00/\$1,000	\$12.00/\$1,000	\$12.00/\$1,000
Kingsville	\$9.15	\$11/\$1,000	\$11/\$1,000
Kitchener	\$13.45	\$15.49	\$8.82
Lambton Shores	\$9.00	\$9.00	\$9.00
Leamington	\$8.61	\$11/\$1000	\$11/\$1000
Lincoln	\$12.81	\$11.84	\$7.53
London	\$8.80	\$9.60	\$7.00
Mapleton	\$300 + \$0.60 sq. ft.	\$300 + \$.55 sq. ft.	\$300 + \$.55 sq. ft.
Markham	\$13.42	\$12.60	\$10.30
Meaford	\$12.91	\$11.08	\$7.21
Middlesex Centre	\$8.98	\$9.47	\$7.75
Milton	\$11.60	\$10.62	\$7.08
Minto	\$200 + \$6.99/m2	\$200 + \$6.99/m2	\$200 + \$4.84/m2
Mississauga	\$14.75	\$15.50	\$10.50 /m2, > 10,000 m2
Newmarket	\$14.50	\$8.88	\$8.66
Niagara Falls	\$11.40	\$14.26	\$6.94
Niagara-on-the-Lake	\$14.53	\$18.94	\$9.58
North Bay	\$14.63	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$11.73	\$11.51	\$11.51
Oakville	\$15.71	\$21.84	\$13.08 /m ² > 15,000 m2
Orangeville	\$13.03	\$13.03	\$8.50
Orillia	\$10.76	\$10.44	\$5.38
Oshawa	\$11.93	\$13.79	\$11.56
Ottawa	\$11.52	\$12.16	\$9.58
Owen Sound	\$9.10	\$10.25/\$1000	\$10.25/\$1000
Parry Sound	\$50 + \$8/\$1,000	\$50 + \$8/\$1,000	\$50 + \$8/\$1,000
Pelham	\$14.21	\$16.80	\$16.80
Penetanguishene	\$10.92	\$10.92	\$6.97
Peterborough	\$15.75	\$18.15/\$1,000	\$17.19/\$1,000
Pickering	\$11.50	\$12.00	\$7.50
Port Colborne	\$11.30	\$11.30	\$7.32
Prince Edward County	\$14.21	\$16.80	\$16.80
Puslinch	\$15.06	\$10/\$1000	\$10/\$1000

2015 Building Permit Fees (sorted alphabetically) (cont'd)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Quinte West	\$9.60	\$9.60	\$4.70
Richmond Hill	\$14.10	\$15.10	\$13.80
Sarnia	\$9.50	\$9.50	\$9.50
Saugeen Shores	\$8.14	\$9.50	\$7.50
Sault Ste. Marie	\$14.90	\$14.05	\$11.75 /m2 < 7,500 m2,> 7,500 m2, \$10.25 m2
Scugog	\$11.43	\$11.43	\$7.07
Smooth Rock Falls	\$18.83	\$14.31	\$14.31
Springwater	\$10.54	\$10.22	\$4.73
St. Catharines	\$12.37	\$13.45	\$10.22
St. Marys	\$1,700 up to 2,000 sq. ft.	\$8.57/\$1,000	\$8.57/\$1,000
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	\$12.05	\$11.51	\$10.22
Strathroy-Caradoc	\$1,700 1st 1,500 sq. ft. + \$1.13 > 1,500 sq. ft.	\$5,500 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.	\$5,500 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.
The Blue Mountains	\$16.00	\$12.37	\$6.62
Thorold	\$11.84	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000	\$10 /\$1000	\$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	\$49.83 + \$16.42 /m2	\$18.37	\$13.29
Vaughan	\$10.50	\$12.50	\$8.65
Wainfleet	up to 115 m ² \$1,533.16, + \$13.07 m ² > 115 m ²	\$12.89	\$9.60
Wasaga Beach	\$10.76	\$8.07	\$8.07
Waterloo	\$8.61	\$10.22	\$5.92
Welland	\$12.16	\$12.16	\$7.75
Wellesley	\$11.73	\$13.99	\$7.75
Wellington North	\$252 + \$.88 sq. ft.	\$252 + \$.88 sq. ft.	\$252 + \$.50 sq. ft.
West Lincoln	\$11.92	\$11.61	\$8.65
Whitby	\$11.19	\$12.93	\$9.28
Whitchurch-Stouffville	\$9.15	\$9.15	\$7.53
Wilmot	\$12.91	\$13.45	\$6.46
Windsor	\$11.30 m ² + \$450	\$17.22	\$9.68
Woolwich	\$12.37	\$16.57	\$8.61

2015 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Brockville	\$ 1,600	
Quinte West	\$ 1,603	
Ottawa	\$ 1,924	\$ 52,584,027
Prince Edward County	\$ 2,373	\$ 39,790
Peterborough	\$ 2,630	\$ 277,739
Belleville	\$ 2,700	\$ 2,210,744
Kingston	\$ 3,240	\$ 5,390,550
Cornwall	\$ 3,375	
Eastern Average	\$ 2,431	
Eastern Median	\$ 2,502	

Whitchurch-Stouffville	\$ 1,528	\$ (620,664)
Vaughan	\$ 1,754	\$ 15,279,247
Burlington	\$ 1,769	
Whitby	\$ 1,869	
Brock	\$ 1,887	
Georgina	\$ 1,887	
Scugog	\$ 1,909	
Pickering	\$ 1,921	
Milton	\$ 1,937	\$ 4,130,335
Oshawa	\$ 1,992	
Clarington	\$ 1,996	\$ 1,066,532
Caledon	\$ 2,104	\$ 3,381,659
Brampton	\$ 2,234	\$ 28,184,706
Markham	\$ 2,241	
Richmond Hill	\$ 2,355	
Mississauga	\$ 2,463	
Newmarket	\$ 2,526	
East Gwillimbury	\$ 2,570	
Aurora	\$ 2,589	\$ 402,800
Oakville	\$ 2,624	
Halton Hills	\$ 2,769	\$ 2,260,723
Toronto	\$ 2,792	\$ 42,303,143
King	\$ 3,500	
GTA Average	\$ 2,227	
GTA Median	\$ 2,104	

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Port Colborne	\$ 1,887	
Niagara Falls	\$ 1,904	
Fort Erie	\$ 1,959	
Thorold	\$ 1,977	\$ 324,871
West Lincoln	\$ 1,991	
Welland	\$ 2,031	
Grimsby	\$ 2,066	\$ 1,442,419
St. Catharines	\$ 2,066	\$ 81,971
Lincoln	\$ 2,139	\$ 354,566
Wainfleet	\$ 2,213	
Hamilton	\$ 2,311	\$ 16,139,714
Pelham	\$ 2,373	
Niagara-on-the-Lake	\$ 2,427	\$ 1,745,376
Niagara/Hamilton Avg.	\$ 2,103	
Niagara/Hamilton Median	\$ 2,066	

Greenstone	\$ 817	
Kenora	\$ 898	
Parry Sound	\$ 2,210	
North Bay	\$ 2,443	\$ 410,123
Sault Ste. Marie	\$ 2,488	\$ 679,248
Elliot Lake	\$ 2,624	
Thunder Bay	\$ 2,700	
Greater Sudbury	\$ 2,901	\$ 7,644,080
Timmins	\$ 3,020	
Smooth Rock Falls	\$ 3,145	
North Average	\$ 2,325	
North Median	\$ 2,556	

Springwater	\$ 1,760	
Orillia	\$ 1,797	
Wasaga Beach	\$ 1,797	\$ 155,865
Penetanguishene	\$ 1,824	\$ 244,389
Barrie	\$ 2,054	
Orangeville	\$ 2,176	
Gravenhurst	\$ 2,515	
Huntsville	\$ 2,700	
Collingwood	\$ 2,790	\$ 222,789
Bracebridge	\$ 2,970	
Innisfil	\$ 3,380	
Simcoe/Musk./Duff. Avg.	\$ 2,342	
Simcoe/Musk./Duff. Median	\$ 2,176	

2015 Building Permit Fees (sorted by Location) (cont'd)

Municipality	Residential 167 m2 property - \$270,000 Value	Building Code Act Reserve
Grey Highlands	\$ 718	
Central Huron	\$ 1,139	
Kincardine	\$ 1,186	\$ 522,222
Saugeen Shores	\$ 1,359	
Minto	\$ 1,367	
Mapleton	\$ 1,378	
Waterloo	\$ 1,438	\$ 9,121,528
Leamington	\$ 1,438	
London	\$ 1,470	
Middlesex Centre	\$ 1,500	
Lambton Shores	\$ 1,503	
Owen Sound	\$ 1,520	
Kingsville	\$ 1,528	
Sarnia	\$ 1,587	
St. Marys	\$ 1,700	
Amherstburg	\$ 1,707	
Strathroy-Caradoc	\$ 1,811	
Wellington North	\$ 1,834	
St. Thomas	\$ 1,908	
North Dumfries	\$ 1,959	
Wellesley	\$ 1,959	\$ 428,683
Ingersoll	\$ 2,000	
Stratford	\$ 2,012	
Woolwich	\$ 2,066	\$ 378,800
Centre Wellington	\$ 2,146	\$ 126,294
Meaford	\$ 2,156	
Wilmot	\$ 2,156	\$ (315,322)
Hanover	\$ 2,160	
Erin	\$ 2,200	
Guelph	\$ 2,246	\$ 2,188,081
Kitchener	\$ 2,246	\$ 5,055,675
Windsor	\$ 2,337	
Cambridge	\$ 2,355	\$ 1,119,680
Puslinch	\$ 2,515	
The Blue Mountains	\$ 2,672	
Tillsonburg	\$ 2,735	\$ 178,990
Guelph-Eramosa	\$ 3,094	
Brant	\$ 3,780	\$ 1,203,688
Chatham-Kent	\$ 3,972	\$ 1,282,879
Southwest Average	\$ 1,971	
Southwest Median	\$ 1,959	

2015 Commercial Solid Waste Tipping Fees

(Sorted by 2014 Fee per Tonne)

Municipality or Region	2010 Per Tonne	2011 Per Tonne	2012 Per Tonne	2013 Per Tonne	2014 Per Tonne	2015 Per Tonne
Essex County	\$ 55	\$ 56	\$ 57	\$ 63	\$ 64	\$ 59
Windsor	\$ 60	\$ 61	\$ 62	\$ 58	\$ 64	\$ 59
Elliot Lake	N/A	N/A	N/A	N/A	\$ 60	\$ 60
Thunder Bay	\$ 47	\$ 50	\$ 53	\$ 56	\$ 60	\$ 64
Oxford County	\$ 62	\$ 62	\$ 64	\$ 65	\$ 66	\$ 69
Cornwall	N/A	\$ 60	\$ 62	\$ 64	\$ 64	\$ 70
Guelph	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70
Sault Ste. Marie	\$ 65	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70
Greater Sudbury	\$ 63	\$ 63	\$ 63	\$ 63	\$ 71	\$ 73
Waterloo Region	\$ 70	\$ 72	\$ 74	\$ 74	\$ 74	\$ 74
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Timmins	\$ 35	\$ 50	\$ 50	\$ 65	\$ 75	\$ 75
Wellington County	N/A	N/A	N/A	N/A	N/A	\$ 75
Stratford	\$ 71	\$ 72	\$ 72	\$ 75	\$ 75	\$ 76
Brant	N/A	N/A	N/A	\$ 82	\$ 82	\$ 85
Niagara Region	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 87
North Bay	\$ 68	\$ 75	\$ 53	\$ 81	\$ 84	\$ 87
Kenora	N/A	N/A	\$ 80	\$ 80	\$ 80	\$ 90
Peterborough	\$ 85	\$ 85	\$ 85	\$ 85	\$ 90	\$ 90
Chatham-Kent	\$ 60	\$ 60	N/A	N/A	N/A	\$ 100
Kincardine	N/A	N/A	N/A	N/A	N/A	\$ 100
Peel Region	\$ 80	\$ 80	\$ 100	\$ 100	\$ 100	\$ 100
York Region	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 102
Ottawa	\$ 94	\$ 96	\$ 98	\$ 100	\$ 102	\$ 104
Toronto	\$ 100	\$ 100	\$ 100	\$ 100	\$ 103	\$ 106
Hanover	N/A	N/A	\$ 100	\$ 100	\$ 110	\$ 110
Owen Sound	N/A	N/A	N/A	\$ 100	\$ 106	\$ 116
Hamilton	\$ 115	\$ 118	\$ 118	\$ 118	\$ 118	\$ 118
Durham Region	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
The Blue Mountains	N/A	N/A	N/A	N/A	N/A	\$ 120
Muskoka	\$ 118	\$ 121	\$ 121	\$ 121	\$ 127	\$ 127
Barrie	\$ 118	\$ 122	\$ 125	\$ 140	\$ 145	\$ 145
Orillia	\$ 115	N/A	N/A	\$ 130	\$ 140	\$ 150
Simcoe County	\$ 115	\$ 115	\$ 115	\$ 121	\$ 155	\$ 155
Halton Region	\$ 143	\$ 143	\$ 143	\$ 152	\$ 154	\$ 157
Grey Highlands	N/A	N/A	\$ 200	\$ 200	\$ 200	\$ 200
Average	\$ 84	\$ 84	\$ 90	\$ 94	\$ 97	\$ 98
Median	\$ 78	\$ 75	\$ 83	\$ 85	\$ 87	\$ 90

2015 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	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 57.00	\$ 57.00
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	\$ 3.50	\$ 3.50	\$ 3.50	\$ 97.00	\$ 71.00	\$ 59.25
Chatham-Kent	\$ 2.00	\$ 1.75	\$ 1.75	\$ 35.00	\$ 27.00	\$ 27.00
Collingwood	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Cornwall	\$ 2.75	\$ 2.75	\$ 2.75	\$ 63.00	\$ 52.00	\$ 42.00
Durham Region	\$ 3.50	\$ 3.50	\$ 2.25	\$ 112.00	\$ 91.00	\$ 45.00
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	\$ 3.00	\$ 2.90	\$ 2.20	\$ 82.00	\$ 76.00	\$ 49.00
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 75.00	\$ 64.00	\$ 62.00
Hamilton	\$ 2.75	\$ 2.75	\$ 2.75	\$ 94.60	\$ 79.20	\$ 23.50
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
Leamington	\$ 2.00	\$ 1.50	\$ 1.75	\$ 35.00	\$ 35.00	\$ 30.00
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	\$ 3.50	\$ 3.50	\$ 1.00	\$ 125.00	N/A	\$ 57.00
Niagara Falls	\$ 2.75	\$ 2.75	\$ 2.75	\$ 75.00	\$ 58.00	\$ 58.00
North Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$ 3.50	\$ 3.50	\$ 3.50	\$ 110.00	\$ 70.00	\$ 50.00
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 50.00	\$ 40.00	\$ 40.00
Orillia	\$ 2.00	\$ 2.00	\$ 2.00	\$ 47.00	\$ 47.00	\$ 47.00
Ottawa	\$ 3.55	\$ 3.55	\$ 2.70	\$ 103.25	\$ 82.25	\$ 41.75
Owen Sound	\$ 2.75	\$ 2.25	\$ 2.75	\$ 65.00	\$ 40.00	\$ 50.00
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
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Sarnia	\$ 2.75	\$ 2.75	\$ 2.75	\$ 67.50	\$ 67.50	\$ 67.50
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	\$ 3.00	\$ 2.75	\$ 2.75	\$ 59.00	\$ 48.50	\$ 48.50
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	\$ 2.75	\$ 2.25	\$ 2.25	\$ 70.00	\$ 55.00	\$ 55.00
Toronto	\$ 3.00	\$ 2.00	\$ 2.00	\$ 141.50	\$ 112.00	\$ 112.00
Wasaga Beach	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Waterloo Region	\$ 3.00	\$ 3.00	\$ 3.00	\$ 79.00	\$ 69.00	\$ 67.00
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	\$ 136.00	\$ 102.00	\$ 57.00
Average	\$ 2.75	\$ 2.57	\$ 2.45	\$ 75.45	\$ 60.07	\$ 51.72
Median	\$ 2.75	\$ 2.75	\$ 2.50	\$ 70.00	\$ 59.00	\$ 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 2015 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:

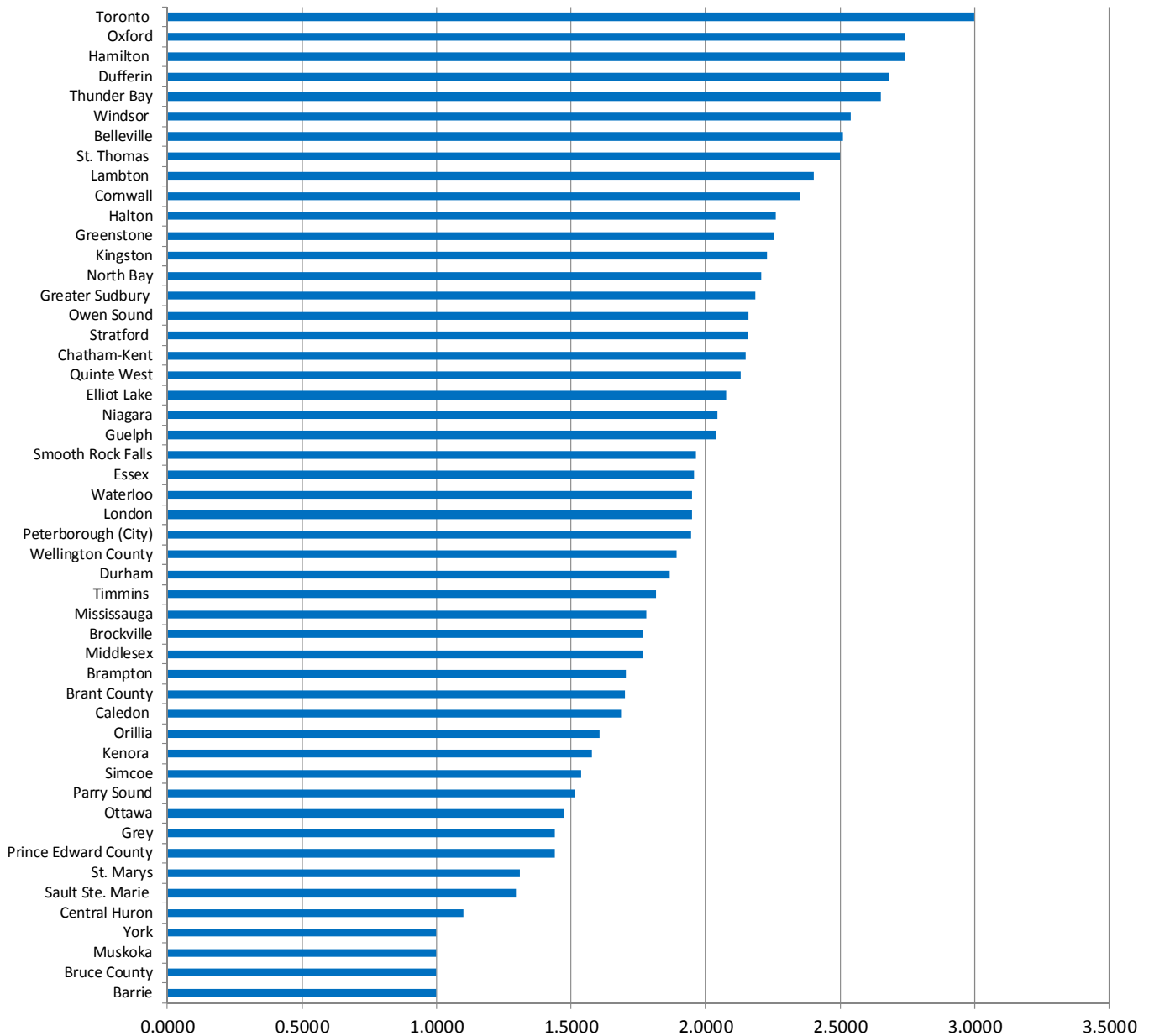
- New Multi-residential
- Shopping Centres
- Office Buildings
- Parking Lots
- Large Industrial

2015 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
Brant County	1.7000	1.9150	2.5710
Brockville	1.7700	1.9482	2.6131
Bruce County	1.0000	1.2331	1.7477
Caledon	1.6843	1.3124	1.5805
Central Huron	1.1000	1.1000	1.1000
Chatham-Kent	2.1488	1.9504	2.2159
Cornwall	2.3492	1.9407	2.6300
Dufferin	2.6802	1.2200	2.1984
Durham	1.8665	1.4500	2.2598
Elliot Lake	2.0770	1.6790	1.6790
Essex	1.9554	1.0820	1.9425
Greater Sudbury	2.1845	2.1397	3.1038
Greenstone	2.2526	1.3298	2.0599
Grey	1.4412	1.3069	1.8582
Guelph	2.0399	1.8400	2.3111
Halton	2.2619	1.4565	2.3599
Hamilton	2.7400	1.9800	3.1223
Kenora	1.5762	2.0085	2.1810
Kingston	2.2278	1.9800	2.6300
Lambton	2.4000	1.6271	2.0476
London	1.9500	1.9500	1.9500
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

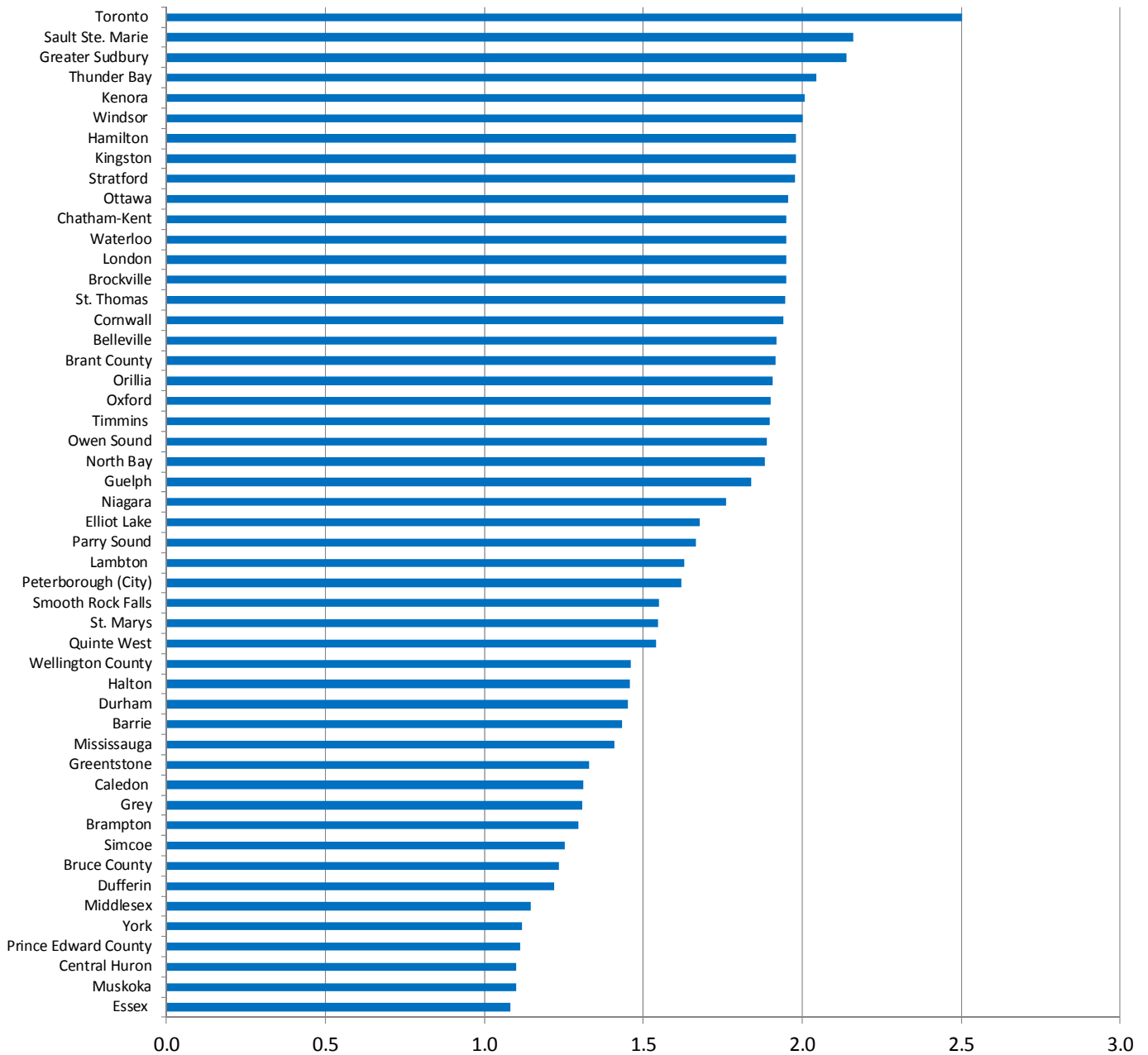
Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)
North Bay	2.2054	1.8822	1.4000
Orillia	1.6073	1.9059	1.8767
Ottawa	1.4724	1.9547	2.6387
Owen Sound	2.1605	1.8870	2.2938
Oxford	2.7400	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Peterborough (City)	1.9472	1.6202	1.9116
Prince Edward County	1.4402	1.1125	1.3895
Quinte West	2.1300	1.5385	2.4460
Sault Ste. Marie	1.2943	2.1603	2.9900
Simcoe	1.5385	1.2521	1.5385
Smooth Rock Falls	1.9638	1.5494	3.7169
St. Thomas	2.4987	1.9475	2.2281
St. Marys	1.3084	1.5463	2.4812
Stratford	2.1539	1.9759	2.8766
Thunder Bay	2.6495	2.0454	2.5036
Timmins	1.8175	1.8985	2.3573
Toronto	2.9995	2.5016	2.9995
Waterloo	1.9500	1.9500	1.9500
Wellington County	1.8900	1.4600	2.4000
Windsor	2.5403	2.0027	2.3384
York	1.0000	1.1172	1.3124
Average	1.9203	1.6698	2.1761
Median	1.9500	1.7188	2.2440
Minimum	1.0000	1.0820	1.1000
Maximum	2.9995	2.5016	3.7169
Provincial Threshold	2.7400	1.9800	2.6300

Multi-Residential Tax Ratios



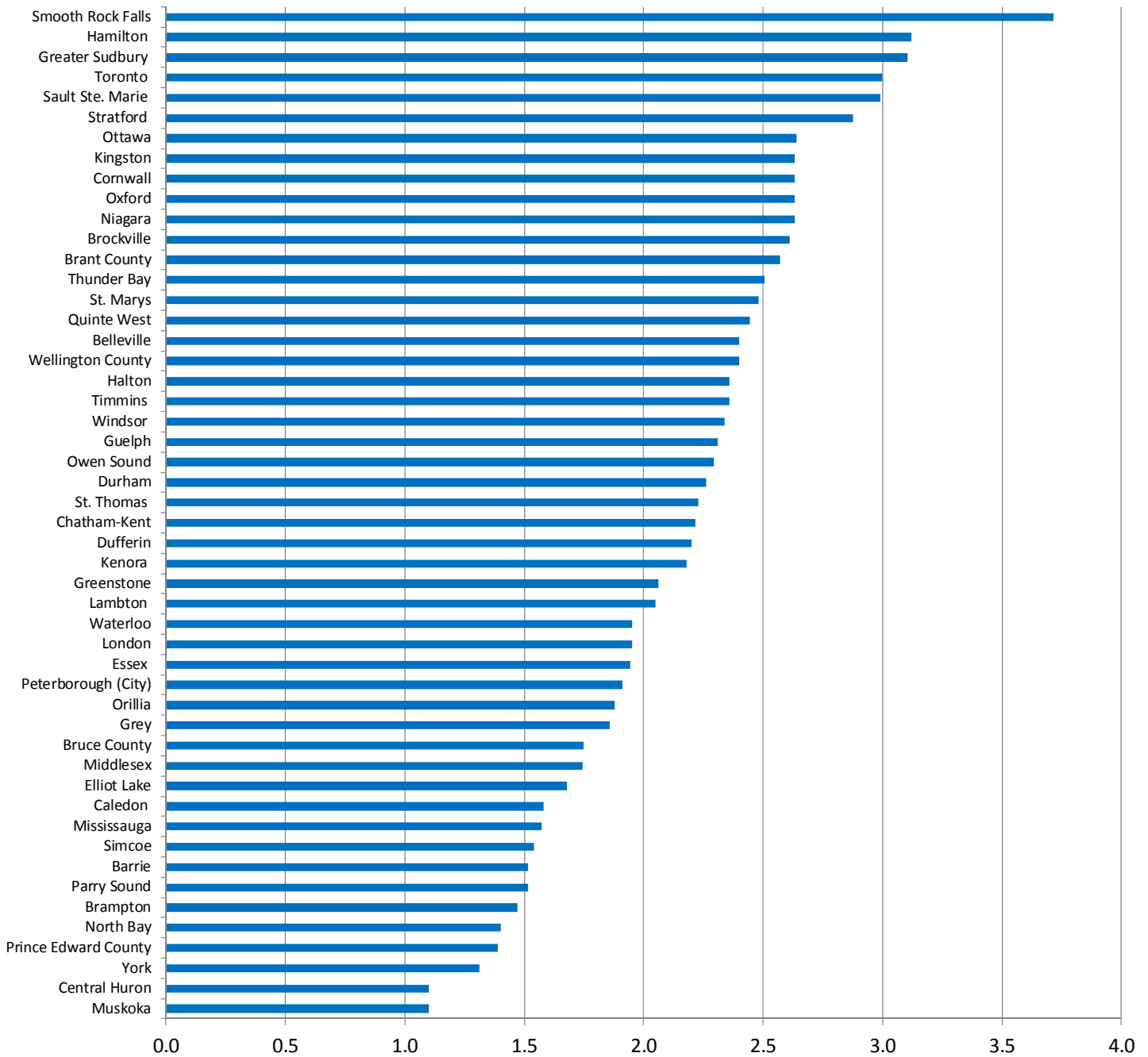
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, Bruce, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 10 of the 50 municipal entities decreased their Multi-Residential Tax Rate in 2015 including: Greater Sudbury, Guelph, Kenora, Kingston, London, Ottawa, Orillia, Thunder Bay, Toronto and Wellington County
- 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, Thunder Bay, Toronto and Windsor all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.
- The County of Essex the District of Muskoka and Central Huron are the only municipalities that fall within the Provincial Range of Fairness.
- 6 of the 50 municipal entities reduced their Commercial Tax Ratio in 2015 including Greater Sudbury, Lambton, London, Orillia, Owen Sound, and Toronto

Industrial (residual) Tax Ratios



- With the exception of Smooth Rock Falls, 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 and Central Huron are the only municipalities that falls within the Provincial Range of Fairness.
- 10 of the 50 municipal entities decreased their Industrial Tax Ratio in 2015 including, Greater Sudbury,

Summary of Optional Classes

Municipality	New Multi-Residential	Office Building	Shopping Centre	Parking Lot Land	Industrial (Large)
Barrie	▲				
Belleville	▲				
Brampton					
Brant					
Brockville	▲				
Bruce					
Caledon					
Central Huron					
Chatham-Kent		▲	▲	▲	
Cornwall					
Dufferin					
Durham					
Elliot Lake					
Essex		▲		▲	▲
Greater Sudbury	▲				▲
Greenstone					
Grey	▲				
Guelph	▲				
Halton	▲				
Hamilton	▲				▲
Kenora		▲	▲	▲	▲
Kingston	▲				
Lambton	▲	▲	▲	▲	▲
London					
Middlesex					
Mississauga					
Muskoka					
Niagara	▲				
North Bay					
Orillia	▲				
Ottawa	▲	▲	▲	▲	▲
Owen Sound	▲				▲
Oxford					
Parry Sound	▲				
Peterborough (City)	▲				
Prince Edward County					
Quinte West					▲
Sault Ste. Marie		▲	▲	▲	▲
Simcoe					
Smooth Rock Falls					▲
St. Marys					
St. Thomas					▲
Stratford	▲				
Thunder Bay	▲				▲
Timmins	▲				▲
Toronto	▲				
Waterloo	▲				
Wellington County					
Windsor		▲	▲	▲	▲
York					

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Barrie	1.0000	1.0000
Belleville	2.5102	1.0000
Brockville	1.7700	1.0000
Greater Sudbury	2.1845	1.0000
Grey	1.4412	1.0000
Guelph	2.0399	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.2278	1.0000
Lambton	2.4000	1.0000
Niagara	2.0440	1.0000
Orillia	1.6073	1.1000
Ottawa	1.4724	1.0000
Owen Sound	2.1605	1.0000
Parry Sound	1.5145	1.0000
Peterborough (City)	1.9472	1.0000
Stratford	2.1539	1.0000
Thunder Bay	2.6495	1.0000
Timmins	1.8175	1.0000
Toronto	2.9995	1.0000
Waterloo	1.9500	1.0000

Large Industrial Class

Municipality	Industrial (Residual)	Industrial (Large)
Essex	1.9425	2.6861
Greater Sudbury	3.1038	3.5180
Hamilton	3.1223	3.6613
Kenora	2.1810	2.8368
Lambton	2.0476	3.0035
Ottawa	2.6387	2.2660
Owen Sound	2.2938	3.4791
Quinte West	2.4460	2.6147
Sault Ste. Marie	2.9900	5.3102
Smooth Rock Falls	3.7169	7.8882
St. Thomas	2.2281	2.6774
Thunder Bay	2.5036	3.3256
Timmins	2.3573	2.9342
Windsor	2.3384	2.8666

Optional Commercial Classes

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Essex	1.0820	1.1640	1.0820	0.5620
Chatham-Kent	1.9504	1.5718	2.2512	1.3052
Kenora	2.0085	2.4272	1.9975	1.6617
Lambton	1.6271	1.5358	2.0835	1.0912
Ottawa	1.9547	2.3615	1.6259	1.2808
Sarnia	1.6271	1.5358	2.0835	1.0912
Sault Ste. Marie	2.1603	3.1552	2.2933	1.5972
Windsor	2.0027	2.0196	2.0613	1.0832

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
- 6 of the 50 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 7 of the 50 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

Range of Fairness

- 9 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, Central Huron, Kincardine, Saugeen Shores, Region of York, (Multi-Residential)
 - County of Essex (Commercial)
 - District of Muskoka (Multi-Residential, Commercial, Industrial)
 - Central Huron (Industrial)
 - Region of York (Multi-Residential)

Optional Classes

- 29 of the 50 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 42% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
 - Approximately 30% of the municipal entities have a Large Industrial class.
 - Approximately 15% 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.

2015 Total Property Tax Rates (Municipal and Education)

2015 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Amherstburg	1.5683%	2.8804%	2.8483%	2.8483%	2.8483%	4.1977%	5.2189%
Aurora	0.9461%	0.9461%	1.8583%	1.8583%	1.8583%	2.1757%	2.1757%
Barrie	1.3241%	1.3241%	2.7761%	2.7761%	2.7761%	2.9814%	2.9814%
Belleville	1.5773%	3.6648%	4.0828%	4.0828%	4.0828%	4.8475%	4.8475%
Bracebridge	1.2639%	1.2639%	1.8088%	1.8088%	1.8088%	1.9339%	1.9339%
Brampton	1.1151%	1.7638%	2.2627%	2.2627%	2.2627%	2.6784%	2.6784%
Brant	1.0746%	1.6903%	3.1144%	3.1144%	3.1144%	3.7914%	3.7914%
Brock	1.4107%	2.4641%	2.8982%	2.8982%	2.8982%	4.2772%	4.2772%
Brockville	1.4915%	2.4898%	3.9558%	3.9558%	3.9558%	4.9178%	4.9178%
Burlington	0.8899%	1.7667%	1.8949%	1.8949%	1.8949%	3.1144%	3.1144%
Caledon	0.8965%	1.3766%	1.9899%	1.9899%	1.9899%	2.4346%	2.4346%
Cambridge	1.2365%	2.2259%	3.4609%	3.4609%	3.4609%	3.5609%	3.5609%
Central Huron	1.3259%	1.4390%	2.2676%	2.2676%	2.2676%	2.4340%	2.4340%
Centre Wellington	1.1458%	1.9921%	2.4149%	2.4149%	2.4149%	3.8120%	3.8120%
Chatham-Kent	1.8908%	3.8389%	4.7375%	3.8554%	5.2476%	5.2877%	5.2877%
Clarington	1.3412%	2.3343%	2.7974%	2.7974%	2.7974%	4.1201%	4.1201%
Collingwood	1.2448%	1.8101%	2.5045%	2.5045%	2.5045%	3.1451%	3.1451%
Cornwall	1.6332%	3.5736%	4.2211%	4.2211%	4.2211%	5.3124%	5.3124%
East Gwillimbury	0.9448%	0.9448%	1.8568%	1.8568%	1.8568%	2.1740%	2.1740%
Elliot Lake	2.1238%	4.2011%	4.4285%	4.4285%	4.4285%	4.4285%	4.4285%
Erin	1.1314%	1.9648%	2.3938%	2.3938%	2.3938%	3.7773%	3.7773%
Fort Erie	1.4846%	2.8309%	3.4579%	3.4579%	3.4579%	4.9216%	4.9216%
Georgina	1.1938%	1.1938%	2.1350%	2.1350%	2.1350%	2.5009%	2.5009%
Gravenhurst	1.2334%	1.2334%	1.7752%	1.7752%	1.7752%	1.9003%	1.9003%
Greater Sudbury	1.3997%	2.8267%	3.7677%	3.7677%	3.7677%	4.9292%	5.4282%
Greenstone	2.7727%	6.0013%	4.6179%	4.6179%	4.6179%	6.4999%	6.4999%
Grey Highlands	1.0464%	1.4220%	2.5427%	2.5427%	2.5427%	3.1121%	3.1121%
Grimsby	1.2470%	2.3454%	3.0401%	3.0401%	3.0401%	4.2969%	4.2969%
Guelph	1.2455%	2.3379%	3.2982%	3.2982%	3.2982%	3.9578%	3.9578%
Guelph-Eramosa	1.1138%	1.9315%	2.3681%	2.3681%	2.3681%	3.7351%	3.7351%
Halton Hills	0.8968%	1.7824%	1.9049%	1.9049%	1.9049%	3.1307%	3.1307%
Hamilton	1.3834%	3.4511%	3.6217%	3.6217%	3.6217%	5.0198%	5.6603%
Hanover	1.3252%	1.8238%	2.9070%	2.9070%	2.9070%	3.6300%	3.6300%
Huntsville	1.1560%	1.1560%	1.6902%	1.6902%	1.6902%	1.8151%	1.8151%
Ingersoll	1.5495%	3.9063%	4.0060%	4.0060%	4.0060%	5.0923%	5.0923%
Innisfil	1.1167%	1.6131%	2.3441%	2.3441%	2.3441%	2.9481%	2.9481%
Kenora	1.5005%	2.2534%	3.7610%	4.2969%	4.2839%	4.0372%	4.8934%

2015 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Resid.	Multi	Comm.	Comm.	Comm.	Ind.	Ind.
		Resid.	Residual	Office	Shopping	Residual	Large
Kincardine	1.1197%	1.1197%	2.2582%	2.2582%	2.2582%	3.1461%	3.1461%
King	0.9333%	0.9333%	1.8439%	1.8439%	1.8439%	2.1589%	2.1589%
Kingston	1.4031%	2.8549%	3.7941%	3.7941%	3.7941%	4.6702%	4.6702%
Kingsville	1.2670%	2.2912%	2.5223%	2.5223%	2.5223%	3.6124%	4.4095%
Kitchener	1.1848%	2.1250%	3.3600%	3.3600%	3.3600%	3.4600%	3.4600%
Lambton Shores	1.1645%	2.5219%	3.0075%	2.9190%	3.4362%	3.5152%	4.4420%
Leamington	1.7680%	3.2709%	3.0644%	3.0910%	3.0644%	4.5856%	5.8154%
Lincoln	1.2401%	2.3312%	3.0279%	3.0279%	3.0279%	4.2786%	4.2786%
London	1.3667%	2.4798%	3.7148%	3.7148%	3.7148%	3.8148%	3.8148%
Mapleton	1.2589%	2.2057%	2.5799%	2.5799%	2.5799%	4.0833%	4.0833%
Markham	0.8057%	0.8057%	1.7015%	1.7015%	1.7015%	1.9915%	1.9915%
Meaford	1.3271%	1.8266%	2.8849%	2.8849%	2.8849%	3.6337%	3.6337%
Middlesex Centre	1.1224%	1.8362%	2.4671%	2.4671%	2.4671%	3.1484%	3.1484%
Milton	0.7575%	1.4672%	1.7020%	1.7020%	1.7020%	2.8019%	2.8019%
Minto	1.3972%	2.4671%	2.7818%	2.7818%	2.7818%	4.4152%	4.4152%
Mississauga	0.8886%	1.4288%	2.0472%	2.0472%	2.0472%	2.4154%	2.4154%
Newmarket	0.9924%	0.9924%	1.9100%	1.9100%	1.9100%	2.2365%	2.2365%
Niagara Falls	1.3856%	2.6287%	3.2839%	3.2839%	3.2839%	4.6614%	4.6614%
Niagara-on-the-Lake	1.0267%	1.8951%	2.6527%	2.6527%	2.6527%	3.7175%	3.7175%
North Bay	1.4876%	3.0457%	3.6229%	3.6229%	3.6229%	2.9996%	2.9996%
North Dumfries	0.9504%	1.6680%	2.9030%	2.9030%	2.9030%	3.0030%	3.0030%
Oakville	0.8495%	1.6754%	1.8360%	1.8360%	1.8360%	3.0191%	3.0191%
Orangeville	1.4109%	3.4539%	2.5081%	2.5081%	2.5081%	4.2030%	4.2030%
Orillia *	1.3651%	2.0756%	3.1652%	3.1652%	3.1652%	3.7259%	3.7259%
Oshawa	1.5724%	2.7659%	3.1327%	3.1327%	3.1327%	4.6426%	4.6426%
Ottawa	1.0872%	1.5086%	2.9380%	3.5223%	2.4450%	3.8841%	3.5516%
Owen Sound	1.5937%	3.2169%	4.0694%	4.0694%	4.0694%	4.6838%	6.3136%
Parry Sound	1.3370%	1.9246%	2.6731%	2.6731%	2.6731%	2.3407%	2.3407%
Pelham	1.2992%	2.4519%	3.1318%	3.1318%	3.1318%	4.4340%	4.4340%
Penetanguishene	1.4235%	2.0851%	2.7282%	2.7282%	2.7282%	3.4201%	3.4201%
Peterborough	1.4312%	2.6021%	3.4191%	3.4191%	3.4191%	3.8931%	3.8931%
Pickering	1.2801%	2.2204%	2.7090%	2.7090%	2.7090%	3.9822%	3.9822%
Port Colborne	1.6421%	3.1529%	3.7349%	3.7349%	3.7349%	5.3359%	5.3359%
Prince Edward County	1.0837%	1.4749%	1.6986%	1.6986%	1.6986%	2.7648%	2.7648%
Puslinch	1.0134%	1.7418%	2.2216%	2.2216%	2.2216%	3.4942%	3.4942%
Quinte West	1.3228%	2.5972%	3.1314%	3.1314%	3.1314%	4.2886%	4.4789%
Richmond Hill	0.8309%	0.8309%	1.7296%	1.7296%	1.7296%	2.0246%	2.0246%

Note: * tax rate for Orillia is the Low Band

2015 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

Municipality	Multi	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Residual	Office	Shopping	Residual	Large	
Sarnia	1.5047%	3.3382%	3.5609%	3.4414%	4.1448%	4.2116%	5.4635%
Saugeen Shores	1.0408%	1.0408%	2.1609%	2.1609%	2.1609%	3.0081%	3.0081%
Sault Ste. Marie	1.6110%	2.0278%	4.2220%	5.6184%	4.4087%	5.3864%	8.6430%
Scugog	1.2363%	2.1386%	2.6454%	2.6454%	2.6454%	3.8832%	3.8832%
Smooth Rock Falls	2.3954%	4.5161%	4.5993%	4.5993%	4.5993%	9.3028%	9.3028%
Springwater	0.8409%	1.1887%	1.9987%	1.9987%	1.9987%	2.5237%	2.5237%
St. Catharines	1.48517%	2.8321%	3.4589%	3.4589%	3.4589%	4.9232%	4.9232%
St. Marys	1.4351%	1.8176%	3.1076%	3.1076%	3.1076%	4.6070%	4.6070%
St. Thomas	1.5234%	3.5144%	4.0171%	4.0171%	4.0171%	4.4899%	5.0868%
Stratford	1.4035%	2.7980%	3.8179%	3.8179%	3.8179%	4.9608%	4.9608%
Strathroy-Caradoc	1.2721%	2.1012%	2.6385%	2.6385%	2.6385%	3.4097%	3.4097%
The Blue Mountains	0.9294%	1.2534%	2.3898%	2.3898%	2.3898%	2.8946%	2.8946%
Thorold	1.4921%	2.8463%	3.4711%	3.4711%	3.4711%	4.9414%	4.9414%
Thunder Bay	1.7845%	4.4063%	4.3877%	4.3877%	4.3877%	5.1040%	6.3892%
Tillsonburg	1.3679%	3.4087%	3.6606%	3.6606%	3.6606%	4.6147%	4.6147%
Timmins	1.8887%	3.2733%	4.4056%	4.4056%	4.4056%	5.1477%	6.1163%
Toronto **	0.7056%	1.7268%	2.5111%	2.5111%	2.5111%	2.8273%	2.8273%
Vaughan	0.8372%	0.8372%	1.7367%	1.7367%	1.7367%	2.0329%	2.0329%
Wainfleet	1.4493%	2.7589%	3.3959%	3.3959%	3.3959%	4.8289%	4.8289%
Wasaga Beach	0.9894%	1.4172%	2.1847%	2.1847%	2.1847%	2.7522%	2.7522%
Waterloo	1.1597%	2.0762%	3.3112%	3.3112%	3.3112%	3.4112%	3.4112%
Welland	1.6025%	3.0719%	3.6652%	3.6652%	3.6652%	5.2317%	5.2317%
Wellesley	1.0300%	1.8232%	3.0582%	3.0582%	3.0582%	3.1582%	3.1582%
Wellington North	1.4044%	2.4809%	2.7924%	2.7924%	2.7924%	4.4327%	4.4327%
West Lincoln	1.2085%	2.2665%	2.9723%	2.9723%	2.9723%	4.1954%	4.1954%
Whitby	1.3036%	2.2643%	2.7430%	2.7430%	2.7430%	4.0353%	4.0353%
Whitchurch-Stouffville	0.8794%	0.8794%	1.7838%	1.7838%	1.7838%	2.0882%	2.0882%
Wilmot	0.9758%	1.7175%	2.9525%	2.9525%	2.9525%	3.0525%	3.0525%
Windsor	1.8298%	4.3478%	4.7039%	4.7316%	4.7997%	5.3527%	6.2162%
Woolwich	0.9747%	1.7153%	2.9503%	2.9503%	2.9503%	3.0503%	3.0503%
Average	1.2903%	2.2493%	2.9334%	2.9476%	2.9510%	3.7815%	3.9323%
Median	1.2696%	2.1131%	2.9006%	2.9006%	2.8915%	3.7844%	3.8017%
Minimum	0.7056%	0.8057%	1.6902%	1.6902%	1.6902%	1.8151%	1.8151%
Maximum	2.7727%	6.0013%	4.7375%	5.6184%	5.2476%	9.3028%	9.3028%

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

2015 Education Tax Rates



2015 Education Rates (sorted alphabetically)

Municipality	Resid.	Multi	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Resid.	Residual	Office	Shopping	Residual	Large
Amherstburg	0.1950%	0.1950%	1.3623%	1.3623%	1.3623%	1.5300%	1.5300%
Aurora	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Barrie	0.1950%	0.1950%	1.1581%	1.1581%	1.1581%	1.2694%	1.2694%
Belleville	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Bracebridge	0.1950%	0.1950%	0.6330%	0.6330%	0.6330%	0.7581%	0.7581%
Brampton	0.1950%	0.1950%	1.0693%	1.0693%	1.0693%	1.3258%	1.3258%
Brant	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Brock	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Brockville	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Burlington	0.1950%	0.1950%	0.8828%	0.8828%	0.8828%	1.4746%	1.4746%
Caledon	0.1950%	0.1950%	1.0693%	1.0693%	1.0693%	1.3258%	1.3258%
Cambridge	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Central Huron	0.1950%	0.1950%	1.0236%	1.0236%	1.0236%	1.1900%	1.1900%
Centre Wellington	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Chatham-Kent	0.1950%	0.1950%	1.4196%	1.4196%	1.4196%	1.5300%	1.5300%
Clarington	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Collingwood	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Cornwall	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
East Gwillimbury	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Elliot Lake	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Erin	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Fort Erie	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Georgina	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Gravenhurst	0.1950%	0.1950%	0.6330%	0.6330%	0.6330%	0.7581%	0.7581%
Greater Sudbury	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Greenstone	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Grey Highlands	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Grimsby	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Guelph	0.1950%	0.1950%	1.3653%	1.3653%	1.3653%	1.5300%	1.5300%
Guelph-Eramosa	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Halton Hills	0.1950%	0.1950%	0.8828%	0.8828%	0.8828%	1.4746%	1.4746%
Hamilton	0.1950%	0.1950%	1.2688%	1.2688%	1.2688%	1.3094%	1.3094%
Hanover	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Huntsville	0.1950%	0.1950%	0.6330%	0.6330%	0.6330%	0.7581%	0.7581%
Ingersoll	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Innisfil	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Kenora	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%

2015 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kincardine	0.1950%	0.1950%	1.1180%	1.1180%	1.1180%	1.5300%	1.5300%
King	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Kingston	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Kingsville	0.1950%	0.1950%	1.3623%	1.3623%	1.3623%	1.5300%	1.5300%
Kitchener	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Lambton Shores	0.1950%	0.1950%	1.4300%	1.4300%	1.4161%	1.5300%	1.5300%
Leamington	0.1950%	0.1950%	1.3623%	1.2600%	1.3623%	1.5300%	1.5900%
Lincoln	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
London	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Mapleton	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Markham	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Meaford	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Middlesex Centre	0.1950%	0.1950%	1.4053%	1.4053%	1.4053%	1.5300%	1.5300%
Milton	0.1950%	0.1950%	0.8828%	0.8828%	0.8828%	1.4746%	1.4746%
Minto	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Mississauga	0.1950%	0.1950%	1.0693%	1.0693%	1.0693%	1.3258%	1.3258%
Newmarket	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Niagara Falls	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Niagara-on-the-Lake	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
North Bay	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
North Dumfries	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Oakville	0.1950%	0.1950%	0.8828%	0.8828%	0.8828%	1.4746%	1.4746%
Orangeville	0.1950%	0.1950%	1.0247%	1.0247%	1.0247%	1.5300%	1.5300%
Orillia	0.1950%	0.1950%	1.2803%	1.2803%	1.2803%	1.5300%	1.5300%
Oshawa	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Ottawa	0.1950%	0.1950%	1.2061%	1.4300%	1.0045%	1.5300%	1.5300%
Owen Sound	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Parry Sound	0.1950%	0.1950%	0.7721%	0.7721%	0.7721%	0.6092%	0.6092%
Pelham	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Penetanguishene	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Peterborough	0.1950%	0.1950%	1.4163%	1.4163%	1.4163%	1.5300%	1.5300%
Pickering	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Port Colborne	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Prince Edward County	0.1950%	0.1950%	0.7099%	0.7099%	0.7099%	1.5300%	1.5300%
Puslinch	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
Quinte West	0.1950%	0.1950%	1.3963%	1.3963%	1.3963%	1.5300%	1.5300%
Richmond Hill	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%

2015 Education Rates (sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sarnia	0.1950%	0.1950%	1.4300%	1.4300%	1.4161%	1.5300%	1.5300%
Saugeen Shores	0.1950%	0.1950%	1.1180%	1.1180%	1.1180%	1.5300%	1.5300%
Sault Ste. Marie	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Scugog	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Smooth Rock Falls	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Springwater	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
St. Catharines	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
St. Marys	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
St. Thomas	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Stratford	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Strathroy-Caradoc	0.1950%	0.1950%	1.4053%	1.4053%	1.4053%	1.5300%	1.5300%
The Blue Mountains	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Thorold	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Thunder Bay	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Tillsonburg	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Timmins	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.1900%	1.1900%
Toronto	0.1950%	0.1950%	1.2278%	1.2278%	1.2278%	1.2946%	1.2946%
Vaughan	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Wainfleet	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Wasaga Beach	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Waterloo	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Welland	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Wellesley	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Wellington North	0.1950%	0.1950%	1.0266%	1.0266%	1.0266%	1.5300%	1.5300%
West Lincoln	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Whitby	0.1950%	0.1950%	1.1355%	1.1355%	1.1355%	1.5300%	1.5300%
Whitchurch-Stouffville	0.1950%	0.1950%	1.0191%	1.0191%	1.0191%	1.1900%	1.1900%
Wilmot	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Windsor	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Woolwich	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5300%
Average	0.1950%	0.1950%	1.1932%	1.1944%	1.1910%	1.4219%	1.4224%
Median	0.1950%	0.1950%	1.1900%	1.1900%	1.1900%	1.5300%	1.5300%
Minimum	0.1950%	0.1950%	0.6330%	0.6330%	0.6330%	0.6092%	0.6092%
Maximum	0.1950%	0.1950%	1.4300%	1.4300%	1.4300%	1.5300%	1.5900%

2015 Upper and Lower Tier Tax Rates

2015 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Amherstburg	1.3733%	2.6854%	1.4860%	1.4860%	1.4860%	2.6677%	3.6889%
Aurora	0.7511%	0.7511%	0.8391%	0.8391%	0.8391%	0.9857%	0.9857%
Barrie	1.1291%	1.1291%	1.6181%	1.6181%	1.6181%	1.7120%	1.7120%
Belleville	1.3823%	3.4698%	2.6528%	2.6528%	2.6528%	3.3175%	3.3175%
Bracebridge	1.0689%	1.0689%	1.1758%	1.1758%	1.1758%	1.1758%	1.1758%
Brampton	0.9201%	1.5688%	1.1935%	1.1935%	1.1935%	1.3526%	1.3526%
Brant	0.8796%	1.4953%	1.6844%	1.6844%	1.6844%	2.2614%	2.2614%
Brock	1.2157%	2.2691%	1.7627%	1.7627%	1.7627%	2.7472%	2.7472%
Brockville	1.2965%	2.2948%	2.5258%	2.5258%	2.5258%	3.3878%	3.3878%
Burlington	0.6949%	1.5717%	1.0121%	1.0121%	1.0121%	1.6398%	1.6398%
Caledon	0.7015%	1.1816%	0.9207%	0.9207%	0.9207%	1.1088%	1.1088%
Cambridge	1.0415%	2.0309%	2.0309%	2.0309%	2.0309%	2.0309%	2.0309%
Central Huron	1.1309%	1.2440%	1.2440%	1.2440%	1.2440%	1.2440%	1.2440%
Centre Wellington	0.9508%	1.7971%	1.3882%	1.3882%	1.3882%	2.2820%	2.2820%
Chatham-Kent	1.6958%	3.6439%	3.3179%	2.4359%	3.8280%	3.7577%	3.7577%
Clarington	1.1462%	2.1393%	1.6619%	1.6619%	1.6619%	2.5901%	2.5901%
Collingwood	1.0498%	1.6151%	1.3145%	1.3145%	1.3145%	1.6151%	1.6151%
Cornwall	1.4382%	3.3786%	2.7911%	2.7911%	2.7911%	3.7824%	3.7824%
East Gwillimbury	0.7498%	0.7498%	0.8376%	0.8376%	0.8376%	0.9840%	0.9840%
Elliot Lake	1.9288%	4.0061%	3.2385%	3.2385%	3.2385%	3.2385%	3.2385%
Erin	0.9364%	1.7698%	1.3671%	1.3671%	1.3671%	2.2473%	2.2473%
Fort Erie	1.2896%	2.6359%	2.2679%	2.2679%	2.2679%	3.3916%	3.3916%
Georgina	0.9988%	0.9988%	1.1159%	1.1159%	1.1159%	1.3109%	1.3109%
Gravenhurst	1.0384%	1.0384%	1.1422%	1.1422%	1.1422%	1.1422%	1.1422%
Greater Sudbury	1.2047%	2.6317%	2.5777%	2.5777%	2.5777%	3.7392%	4.2382%
Greenstone	2.5777%	5.8063%	3.4279%	3.4279%	3.4279%	5.3099%	5.3099%
Grey Highlands	0.8514%	1.2270%	1.1127%	1.1127%	1.1127%	1.5821%	1.5821%
Grimsby	1.0520%	2.1504%	1.8501%	1.8501%	1.8501%	2.7669%	2.7669%
Guelph	1.0505%	2.1429%	1.9329%	1.9329%	1.9329%	2.4278%	2.4278%
Guelph-Eramosa	0.9188%	1.7365%	1.3414%	1.3414%	1.3414%	2.2051%	2.2051%
Halton Hills	0.7018%	1.5874%	1.0222%	1.0222%	1.0222%	1.6562%	1.6562%
Hamilton	1.1884%	3.2561%	2.3530%	2.3530%	2.3530%	3.7104%	4.3509%
Hanover	1.1302%	1.6288%	1.4770%	1.4770%	1.4770%	2.1000%	2.1000%
Huntsville	0.9610%	0.9610%	1.0571%	1.0571%	1.0571%	1.0571%	1.0571%
Ingersoll	1.3545%	3.7113%	2.5760%	2.5760%	2.5760%	3.5623%	3.5623%
Innisfil	0.9217%	1.4181%	1.1541%	1.1541%	1.1541%	1.4181%	1.4181%
Kenora	1.3055%	2.0584%	2.5710%	3.1069%	3.0939%	2.8472%	3.7034%

2015 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Kincardine	0.9247%	0.9247%	1.1402%	1.1402%	1.1402%	1.6161%	1.6161%
King	0.7383%	0.7383%	0.8248%	0.8248%	0.8248%	0.9689%	0.9689%
Kingston	1.2081%	2.6599%	2.3641%	2.3641%	2.3641%	3.1402%	3.1402%
Kingsville	1.0720%	2.0962%	1.1600%	1.1600%	1.1600%	2.0824%	2.8795%
Kitchener	0.9898%	1.9300%	1.9300%	1.9300%	1.9300%	1.9300%	1.9300%
Lambton Shores	0.9695%	2.3269%	1.5775%	1.4890%	2.0200%	1.9852%	2.9120%
Leamington	1.5730%	3.0759%	1.7021%	1.8310%	1.7021%	3.0556%	4.2254%
Lincoln	1.0451%	2.1362%	1.8379%	1.8379%	1.8379%	2.7486%	2.7486%
London	1.1717%	2.2848%	2.2848%	2.2848%	2.2848%	2.2848%	2.2848%
Mapleton	1.0639%	2.0107%	1.5533%	1.5533%	1.5533%	2.5533%	2.5533%
Markham	0.6107%	0.6107%	0.6823%	0.6823%	0.6823%	0.8015%	0.8015%
Meaford	1.1321%	1.6316%	1.4796%	1.4796%	1.4796%	2.1037%	2.1037%
Middlesex Centre	0.9274%	1.6412%	1.0618%	1.0618%	1.0618%	1.6184%	1.6184%
Milton	0.5625%	1.2722%	0.8192%	0.8192%	0.8192%	1.3274%	1.3274%
Minto	1.2022%	2.2721%	1.7552%	1.7552%	1.7552%	2.8852%	2.8852%
Mississauga	0.6936%	1.2338%	0.9779%	0.9779%	0.9779%	1.0895%	1.0895%
Newmarket	0.7974%	0.7974%	0.8909%	0.8909%	0.8909%	1.0465%	1.0465%
Niagara Falls	1.1906%	2.4337%	2.0939%	2.0939%	2.0939%	3.1314%	3.1314%
Niagara-on-the-Lake	0.8317%	1.7001%	1.4627%	1.4627%	1.4627%	2.1875%	2.1875%
North Bay	1.2926%	2.8507%	2.4329%	2.4329%	2.4329%	1.8096%	1.8096%
North Dumfries	0.7554%	1.4730%	1.4730%	1.4730%	1.4730%	1.4730%	1.4730%
Oakville	0.6545%	1.4804%	0.9533%	0.9533%	0.9533%	1.5445%	1.5445%
Orangeville	1.2159%	3.2589%	1.4834%	1.4834%	1.4834%	2.6730%	2.6730%
Orillia	1.1701%	1.8806%	1.8849%	1.8849%	1.8849%	2.1959%	2.1959%
Oshawa	1.3774%	2.5709%	1.9972%	1.9972%	1.9972%	3.1126%	3.1126%
Ottawa	0.8922%	1.3136%	1.7319%	2.0923%	1.4406%	2.3541%	2.0216%
Owen Sound	1.3987%	3.0219%	2.6394%	2.6394%	2.6394%	3.1538%	4.7836%
Parry Sound	1.1420%	1.7296%	1.9010%	1.9010%	1.9010%	1.7316%	1.7316%
Pelham	1.1042%	2.2569%	1.9418%	1.9418%	1.9418%	2.9040%	2.9040%
Penetanguishene	1.2285%	1.8901%	1.5382%	1.5382%	1.5382%	1.8901%	1.8901%
Peterborough	1.2362%	2.4071%	2.0028%	2.0028%	2.0028%	2.3631%	2.3631%
Pickering	1.0851%	2.0254%	1.5735%	1.5735%	1.5735%	2.4522%	2.4522%
Port Colborne	1.4471%	2.9579%	2.5449%	2.5449%	2.5449%	3.8059%	3.8059%
Prince Edward County	0.8887%	1.2799%	0.9887%	0.9887%	0.9887%	1.2348%	1.2348%
Puslinch	0.8184%	1.5468%	1.1949%	1.1949%	1.1949%	1.9642%	1.9642%
Quinte West	1.1278%	2.4022%	1.7351%	1.7351%	1.7351%	2.7586%	2.9489%
Richmond Hill	0.6359%	0.6359%	0.7104%	0.7104%	0.7104%	0.8346%	0.8346%

2015 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

Municipality	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Shopping	Ind. Residual	Ind. Large
Sarnia	1.3097%	3.1432%	2.1309%	2.0114%	2.7287%	2.6816%	3.9335%
Saugeen Shores	0.8458%	0.8458%	1.0429%	1.0429%	1.0429%	1.4781%	1.4781%
Sault Ste. Marie	1.4160%	1.8328%	3.0320%	4.4284%	3.2187%	4.1964%	7.4530%
Scugog	1.0413%	1.9436%	1.5099%	1.5099%	1.5099%	2.3532%	2.3532%
Smooth Rock Falls	2.2004%	4.3211%	3.4093%	3.4093%	3.4093%	8.1128%	8.1128%
Springwater	0.6459%	0.9937%	0.8087%	0.8087%	0.8087%	0.9937%	0.9937%
St. Catharines	1.2902%	2.6371%	2.2689%	2.2689%	2.2689%	3.3932%	3.3932%
St. Marys	1.2401%	1.6226%	1.9176%	1.9176%	1.9176%	3.0770%	3.0770%
St. Thomas	1.3284%	3.3194%	2.5871%	2.5871%	2.5871%	2.9599%	3.5568%
Stratford	1.2085%	2.6030%	2.3879%	2.3879%	2.3879%	3.4308%	3.4308%
Strathroy-Caradoc	1.0771%	1.9062%	1.2332%	1.2332%	1.2332%	1.8797%	1.8797%
The Blue Mountains	0.7344%	1.0584%	0.9598%	0.9598%	0.9598%	1.3646%	1.3646%
Thorold	1.2971%	2.6513%	2.2811%	2.2811%	2.2811%	3.4114%	3.4114%
Thunder Bay	1.5895%	4.2113%	3.1977%	3.1977%	3.1977%	3.9140%	5.1992%
Tillsonburg	1.1729%	3.2137%	2.2306%	2.2306%	2.2306%	3.0847%	3.0847%
Timmins	1.6937%	3.0783%	3.2156%	3.2156%	3.2156%	3.9577%	4.9263%
Toronto	0.5106%	1.5318%	1.2833%	1.2833%	1.2833%	1.5327%	1.5327%
Vaughan	0.6422%	0.6422%	0.7175%	0.7175%	0.7175%	0.8429%	0.8429%
Wainfleet	1.2543%	2.5639%	2.2059%	2.2059%	2.2059%	3.2989%	3.2989%
Wasaga Beach	0.7944%	1.2222%	0.9947%	0.9947%	0.9947%	1.2222%	1.2222%
Waterloo	0.9647%	1.8812%	1.8812%	1.8812%	1.8812%	1.8812%	1.8812%
Welland	1.4075%	2.8769%	2.4752%	2.4752%	2.4752%	3.7017%	3.7017%
Wellesley	0.8350%	1.6282%	1.6282%	1.6282%	1.6282%	1.6282%	1.6282%
Wellington North	1.2094%	2.2859%	1.7658%	1.7658%	1.7658%	2.9027%	2.9027%
West Lincoln	1.0135%	2.0715%	1.7823%	1.7823%	1.7823%	2.6654%	2.6654%
Whitby	1.1086%	2.0693%	1.6075%	1.6075%	1.6075%	2.5053%	2.5053%
Whitchurch-Stouffville	0.6844%	0.6844%	0.7646%	0.7646%	0.7646%	0.8982%	0.8982%
Wilmot	0.7808%	1.5225%	1.5225%	1.5225%	1.5225%	1.5225%	1.5225%
Windsor	1.6348%	4.1528%	3.2739%	3.3016%	3.3697%	3.8227%	4.6862%
Woolwich	0.7797%	1.5203%	1.5203%	1.5203%	1.5203%	1.5203%	1.5203%
Average	1.0953%	2.0543%	1.7404%	1.7535%	1.7603%	2.3596%	2.5098%
Median	1.0746%	1.9181%	1.6231%	1.6231%	1.6231%	2.2544%	2.2717%
Minimum	0.5106%	0.6107%	0.6823%	0.6823%	0.6823%	0.8015%	0.8015%
Maximum	2.5777%	5.8063%	3.4279%	4.4284%	3.8280%	8.1128%	8.1128%

Residential Comparisons



Residential Comparisons - Detached Bungalow (sorted lowest to highest)

2015 Property Taxes		Ranking
Greenstone	\$ 1,372	Low
Springwater	\$ 1,829	Low
Kingsville	\$ 1,932	Low
Smooth Rock Falls	\$ 1,954	Low
Lambton Shores	\$ 1,983	Low
Grey Highlands	\$ 2,026	Low
Prince Edward County	\$ 2,129	Low
Central Huron	\$ 2,162	Low
Leamington	\$ 2,231	Low
Wasaga Beach	\$ 2,247	Low
The Blue Mountains	\$ 2,305	Low
Saugeen Shores	\$ 2,360	Low
Huntsville	\$ 2,478	Low
Quinte West	\$ 2,497	Low
Hanover	\$ 2,536	Low
Elliot Lake	\$ 2,572	Low
Kenora	\$ 2,589	Low
Woolwich	\$ 2,613	Low
Meaford	\$ 2,647	Low
Wellington North	\$ 2,661	Low
Toronto (East)	\$ 2,667	Low
North Dumfries	\$ 2,670	Low
Bracebridge	\$ 2,676	Low
Minto	\$ 2,676	Low
Gravenhurst	\$ 2,685	Low
Wilmot	\$ 2,702	Low
Brant	\$ 2,709	Low
Cornwall	\$ 2,732	Low
Strathroy-Caradoc	\$ 2,739	Low
Tillsonburg	\$ 2,753	Low
Sault Ste. Marie	\$ 2,789	Low
Parry Sound	\$ 2,808	Low
Kincardine	\$ 2,832	Low
Sarnia	\$ 2,891	Low
Penetanguishene	\$ 2,910	Low
Fort Erie	\$ 2,915	Low

2015 Property Taxes		Ranking
Milton	\$ 2,920	Mid
St. Thomas	\$ 2,924	Mid
Mapleton	\$ 2,926	Mid
Greater Sudbury	\$ 2,934	Mid
Port Colborne	\$ 2,962	Mid
Brock	\$ 2,988	Mid
Innisfil	\$ 2,994	Mid
Wellesley	\$ 2,995	Mid
East Gwillimbury	\$ 3,006	Mid
Pelham	\$ 3,006	Mid
Chatham-Kent	\$ 3,020	Mid
Orillia	\$ 3,039	Mid
Windsor	\$ 3,057	Mid
Middlesex Centre	\$ 3,075	Mid
Thorold	\$ 3,079	Mid
Amherstburg	\$ 3,095	Mid
Cambridge	\$ 3,114	Mid
West Lincoln	\$ 3,116	Mid
St. Marys	\$ 3,117	Mid
Kitchener	\$ 3,144	Mid
Niagara Falls	\$ 3,145	Mid
Centre Wellington	\$ 3,173	Mid
London	\$ 3,206	Mid
Brockville	\$ 3,211	Mid
Ingersoll	\$ 3,221	Mid
Belleville	\$ 3,239	Mid
Georgina	\$ 3,239	Mid
Clarington	\$ 3,247	Mid
Guelph	\$ 3,262	Mid
Waterloo	\$ 3,272	Mid
Barrie	\$ 3,273	Mid
Wainfleet	\$ 3,289	Mid
Halton Hills	\$ 3,291	Mid
Whitchurch-Stouffville	\$ 3,296	Mid
Niagara-on-the-Lake	\$ 3,303	Mid
Collingwood	\$ 3,303	Mid

Residential Comparisons - Detached Bungalow (sorted lowest to highest) (cont'd)

2015 Property Taxes		Ranking
Stratford	\$ 3,314	High
Kingston	\$ 3,317	High
Peterborough	\$ 3,317	High
Welland	\$ 3,365	High
Lincoln	\$ 3,422	High
Toronto (West)	\$ 3,433	High
Caledon	\$ 3,435	High
Burlington	\$ 3,491	High
Guelph-Eramosa	\$ 3,517	High
Thunder Bay	\$ 3,530	High
Owen Sound	\$ 3,533	High
Grimsby	\$ 3,544	High
Newmarket	\$ 3,555	High
St. Catharines	\$ 3,564	High
Richmond Hill	\$ 3,584	High
North Bay	\$ 3,586	High
Timmins	\$ 3,586	High
Scugog	\$ 3,612	High
Aurora	\$ 3,644	High
Oakville	\$ 3,663	High
Brampton	\$ 3,781	High
Ottawa	\$ 3,823	High
Hamilton	\$ 3,840	High
Erin	\$ 3,844	High
Toronto (North)	\$ 3,918	High
Whitby	\$ 3,930	High
Orangeville	\$ 4,032	High
Oshawa	\$ 4,062	High
Mississauga	\$ 4,122	High
Vaughan	\$ 4,374	High
Pickering	\$ 4,584	High
King	\$ 4,725	High
Toronto (South)	\$ 4,909	High
Markham	\$ 5,101	High
Average	\$ 3,121	
Median	\$ 3,115	

Residential Comparisons - Detached Bungalow—by Population Group

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
Greenstone	\$ 1,372	Low
Smooth Rock Falls	\$ 1,954	Low
Lambton Shores	\$ 1,983	Low
Grey Highlands	\$ 2,026	Low
Central Huron	\$ 2,162	Low
The Blue Mountains	\$ 2,305	Low
Saugeen Shores	\$ 2,360	Low
Hanover	\$ 2,536	Low
Elliot Lake	\$ 2,572	Low
Meaford	\$ 2,647	Low
Wellington North	\$ 2,661	Low
North Dumfries	\$ 2,670	Low
Minto	\$ 2,676	Low
Gravenhurst	\$ 2,685	Low
Parry Sound	\$ 2,808	Low
Kincardine	\$ 2,832	Low
Penetanguishene	\$ 2,910	Low
Mapleton	\$ 2,926	Mid
Brock	\$ 2,988	Mid
Wellesley	\$ 2,995	Mid
West Lincoln	\$ 3,116	Mid
St. Marys	\$ 3,117	Mid
Ingersoll	\$ 3,221	Mid
Wainfleet	\$ 3,289	Mid
Guelph-Eramosa	\$ 3,517	High
Erin	\$ 3,844	High
Average	\$ 2,699	
Median	\$ 2,680	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
Springwater	\$ 1,829	Low
Kingsville	\$ 1,932	Low
Prince Edward County	\$ 2,129	Low
Leamington	\$ 2,231	Low
Wasaga Beach	\$ 2,247	Low
Huntsville	\$ 2,478	Low
Kenora	\$ 2,589	Low
Woolwich	\$ 2,613	Low
Bracebridge	\$ 2,676	Low
Wilmot	\$ 2,702	Low
Strathroy-Caradoc	\$ 2,739	Low
Tillsonburg	\$ 2,753	Low
Port Colborne	\$ 2,962	Mid
East Gwillimbury	\$ 3,006	Mid
Pelham	\$ 3,006	Mid
Middlesex Centre	\$ 3,075	Mid
Thorold	\$ 3,079	Mid
Amherstburg	\$ 3,095	Mid
Centre Wellington	\$ 3,173	Mid
Brockville	\$ 3,211	Mid
Niagara-on-the-Lake	\$ 3,303	Mid
Collingwood	\$ 3,303	Mid
Lincoln	\$ 3,422	High
Owen Sound	\$ 3,533	High
Grimsby	\$ 3,544	High
Scugog	\$ 3,612	High
Orangeville	\$ 4,032	High
King	\$ 4,725	High
Average	\$ 2,964	
Median	\$ 3,006	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Quinte West	\$ 2,497	Low
Brant	\$ 2,709	Low
Cornwall	\$ 2,732	Low
Sault Ste. Marie	\$ 2,789	Low
Sarnia	\$ 2,891	Low
Fort Erie	\$ 2,915	Low
St. Thomas	\$ 2,924	Mid
Innisfil	\$ 2,994	Mid
Orillia	\$ 3,039	Mid
Niagara Falls	\$ 3,145	Mid
Belleville	\$ 3,239	Mid
Georgina	\$ 3,239	Mid
Clarington	\$ 3,247	Mid
Halton Hills	\$ 3,291	Mid
Whitchurch-Stouffville	\$ 3,296	Mid
Stratford	\$ 3,314	High
Peterborough	\$ 3,317	High
Welland	\$ 3,365	High
Caledon	\$ 3,435	High
Newmarket	\$ 3,555	High
North Bay	\$ 3,586	High
Timmins	\$ 3,586	High
Aurora	\$ 3,644	High
Pickering	\$ 4,584	High
Average	\$ 3,222	
Median	\$ 3,243	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Toronto (East)	\$ 2,667	Low
Milton	\$ 2,920	Mid
Greater Sudbury	\$ 2,934	Mid
Chatham-Kent	\$ 3,020	Mid
Windsor	\$ 3,057	Mid
Cambridge	\$ 3,114	Mid
Kitchener	\$ 3,144	Mid
London	\$ 3,206	Mid
Guelph	\$ 3,262	Mid
Waterloo	\$ 3,272	Mid
Barrie	\$ 3,273	Mid
Kingston	\$ 3,317	High
Toronto (West)	\$ 3,433	High
Burlington	\$ 3,491	High
Thunder Bay	\$ 3,530	High
St. Catharines	\$ 3,564	High
Richmond Hill	\$ 3,584	High
Oakville	\$ 3,663	High
Brampton	\$ 3,781	High
Ottawa	\$ 3,823	High
Hamilton	\$ 3,840	High
Toronto (North)	\$ 3,918	High
Whitby	\$ 3,930	High
Oshawa	\$ 4,062	High
Mississauga	\$ 4,122	High
Vaughan	\$ 4,374	High
Toronto (South)	\$ 4,909	High
Markham	\$ 5,101	High
Average	\$ 3,583	
Median	\$ 3,511	

Residential Comparisons - Detached Bungalow —by Location

2015 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2,129	Low
Quinte West	\$ 2,497	Low
Cornwall	\$ 2,732	Low
Brockville	\$ 3,211	Mid
Belleville	\$ 3,239	Mid
Kingston	\$ 3,317	High
Peterborough	\$ 3,317	High
Ottawa	\$ 3,823	High
Average	\$ 3,033	
Median	\$ 3,225	

2015 Property Taxes - Niagara/Hamilton		Ranking
Fort Erie	\$ 2,915	Low
Port Colborne	\$ 2,962	Mid
Pelham	\$ 3,006	Mid
Thorold	\$ 3,079	Mid
West Lincoln	\$ 3,116	Mid
Niagara Falls	\$ 3,145	Mid
Wainfleet	\$ 3,289	Mid
Niagara-on-the-Lake	\$ 3,303	Mid
Welland	\$ 3,365	High
Lincoln	\$ 3,422	High
Grimsby	\$ 3,544	High
St. Catharines	\$ 3,564	High
Hamilton	\$ 3,840	High
Average	\$ 3,273	
Median	\$ 3,289	

2015 Property Taxes - GTA		Ranking
Toronto (East)	\$ 2,667	Low
Milton	\$ 2,920	Mid
Brock	\$ 2,988	Mid
East Gwillimbury	\$ 3,006	Mid
Georgina	\$ 3,239	Mid
Clarington	\$ 3,247	Mid
Halton Hills	\$ 3,291	Mid
Whitchurch-Stouffville	\$ 3,296	Mid
Toronto (West)	\$ 3,433	High
Caledon	\$ 3,435	High
Burlington	\$ 3,491	High
Newmarket	\$ 3,555	High
Richmond Hill	\$ 3,584	High
Scugog	\$ 3,612	High
Aurora	\$ 3,644	High
Oakville	\$ 3,663	High
Brampton	\$ 3,781	High
Toronto (North)	\$ 3,918	High
Whitby	\$ 3,930	High
Oshawa	\$ 4,062	High
Mississauga	\$ 4,122	High
Vaughan	\$ 4,374	High
Pickering	\$ 4,584	High
King	\$ 4,725	High
Toronto (South)	\$ 4,909	High
Markham	\$ 5,101	High
Average	\$ 3,714	
Median	\$ 3,598	

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

2015 Property Taxes - North		Ranking
Greenstone	\$ 1,372	Low
Smooth Rock Falls	\$ 1,954	Low
Elliot Lake	\$ 2,572	Low
Kenora	\$ 2,589	Low
Sault Ste. Marie	\$ 2,789	Low
Parry Sound	\$ 2,808	Low
Greater Sudbury	\$ 2,934	Mid
Thunder Bay	\$ 3,530	High
North Bay	\$ 3,586	High
Timmins	\$ 3,586	High
Average	\$ 2,772	
Median	\$ 2,799	

2015 Property Taxes - Simcoe/Duff/Musk.		Ranking
Springwater	\$ 1,829	Low
Wasaga Beach	\$ 2,247	Low
Huntsville	\$ 2,478	Low
Bracebridge	\$ 2,676	Low
Gravenhurst	\$ 2,685	Low
Penetanguishene	\$ 2,910	Low
Innisfil	\$ 2,994	Mid
Orillia	\$ 3,039	Mid
Barrie	\$ 3,273	Mid
Collingwood	\$ 3,303	Mid
Orangeville	\$ 4,032	High
Average	\$ 2,861	
Median	\$ 2,910	

2015 Property Taxes - Southwest		Ranking
Kingsville	\$ 1,932	Low
Lambton Shores	\$ 1,983	Low
Grey Highlands	\$ 2,026	Low
Central Huron	\$ 2,162	Low
Leamington	\$ 2,231	Low
The Blue Mountains	\$ 2,305	Low
Saugeen Shores	\$ 2,360	Low
Hanover	\$ 2,536	Low
Woolwich	\$ 2,613	Low
Meaford	\$ 2,647	Low
Wellington North	\$ 2,661	Low
North Dumfries	\$ 2,670	Low
Minto	\$ 2,676	Low
Wilmot	\$ 2,702	Low
Brant	\$ 2,709	Low
Strathroy-Caradoc	\$ 2,739	Low
Tillsonburg	\$ 2,753	Low
Kincardine	\$ 2,832	Low
Sarnia	\$ 2,891	Low
St. Thomas	\$ 2,924	Mid
Mapleton	\$ 2,926	Mid
Wellesley	\$ 2,995	Mid
Chatham-Kent	\$ 3,020	Mid
Windsor	\$ 3,057	Mid
Middlesex Centre	\$ 3,075	Mid
Amherstburg	\$ 3,095	Mid
Cambridge	\$ 3,114	Mid
St. Marys	\$ 3,117	Mid
Kitchener	\$ 3,144	Mid
Centre Wellington	\$ 3,173	Mid
London	\$ 3,206	Mid
Ingersoll	\$ 3,221	Mid
Guelph	\$ 3,262	Mid
Waterloo	\$ 3,272	Mid
Stratford	\$ 3,314	High
Guelph-Eramosa	\$ 3,517	High
Owen Sound	\$ 3,533	High
Erin	\$ 3,844	High
Average	\$ 2,848	
Median	\$ 2,908	

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

2015 Property Taxes		Ranking
Springwater	\$ 2,518	Low
Greenstone	\$ 2,597	Low
Grey Highlands	\$ 2,632	Low
Lambton Shores	\$ 3,027	Low
Niagara-on-the-Lake	\$ 3,205	Low
Toronto (East)	\$ 3,352	Low
North Dumfries	\$ 3,371	Low
Kingsville	\$ 3,438	Low
Woolwich	\$ 3,483	Low
Strathroy-Caradoc	\$ 3,506	Low
Milton	\$ 3,510	Low
Innisfil	\$ 3,582	Low
Wilmot	\$ 3,584	Low
Penetanguishene	\$ 3,621	Low
Minto	\$ 3,626	Low
Wellesley	\$ 3,628	Low
Huntsville	\$ 3,638	Low
Middlesex Centre	\$ 3,728	Low
Tillsonburg	\$ 3,730	Low
East Gwillimbury	\$ 3,731	Low
Central Huron	\$ 3,810	Low
Mapleton	\$ 3,856	Low
Wellington North	\$ 3,875	Low
Kincardine	\$ 3,875	Low
Brant	\$ 3,897	Low
The Blue Mountains	\$ 3,904	Low
Saugeen Shores	\$ 3,909	Low
Quinte West	\$ 3,914	Low
Georgina	\$ 3,932	Low
Orillia	\$ 4,015	Low
Collingwood	\$ 4,046	Low
Whitchurch-Stouffville	\$ 4,050	Low
West Lincoln	\$ 4,067	Low

2015 Property Taxes		Ranking
Barrie	\$ 4,096	Mid
Caledon	\$ 4,102	Mid
Gravenhurst	\$ 4,125	Mid
Bracebridge	\$ 4,167	Mid
Lincoln	\$ 4,190	Mid
Pelham	\$ 4,200	Mid
Cambridge	\$ 4,201	Mid
Hanover	\$ 4,223	Mid
Clarington	\$ 4,235	Mid
London	\$ 4,236	Mid
Burlington	\$ 4,276	Mid
Halton Hills	\$ 4,285	Mid
King	\$ 4,295	Mid
Centre Wellington	\$ 4,308	Mid
Kenora	\$ 4,335	Mid
Meaford	\$ 4,341	Mid
St. Thomas	\$ 4,372	Mid
Ingersoll	\$ 4,379	Mid
Niagara Falls	\$ 4,380	Mid
Scugog	\$ 4,392	Mid
Fort Erie	\$ 4,394	Mid
Peterborough	\$ 4,426	Mid
Sarnia	\$ 4,426	Mid
Guelph-Eramosa	\$ 4,430	Mid
Ottawa	\$ 4,448	Mid
Newmarket	\$ 4,512	Mid
Waterloo	\$ 4,513	Mid
Kitchener	\$ 4,517	Mid
Brampton	\$ 4,525	Mid
Chatham-Kent	\$ 4,538	Mid
Aurora	\$ 4,546	Mid
Markham	\$ 4,554	Mid
Grimsby	\$ 4,572	Mid

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

2015 Property Taxes		Ranking
Oakville	\$ 4,595	High
Cornwall	\$ 4,611	High
Toronto (West)	\$ 4,617	High
Kingston	\$ 4,646	High
Richmond Hill	\$ 4,657	High
Vaughan	\$ 4,677	High
Guelph	\$ 4,715	High
St. Catharines	\$ 4,727	High
Whitby	\$ 4,790	High
Brockville	\$ 4,797	High
Sault Ste. Marie	\$ 4,801	High
North Bay	\$ 4,804	High
Thorold	\$ 4,807	High
Hamilton	\$ 4,813	High
Welland	\$ 4,817	High
Greater Sudbury	\$ 4,825	High
Erin	\$ 4,856	High
Mississauga	\$ 4,865	High
Belleville	\$ 4,906	High
Toronto (North)	\$ 4,925	High
Brock	\$ 4,939	High
Parry Sound	\$ 4,969	High
Oshawa	\$ 4,982	High
Orangeville	\$ 5,093	High
Leamington	\$ 5,169	High
Stratford	\$ 5,204	High
Windsor	\$ 5,213	High
Owen Sound	\$ 5,231	High
Pickering	\$ 5,233	High
Port Colborne	\$ 5,422	High
Thunder Bay	\$ 5,604	High
Timmins	\$ 6,142	High
Toronto (South)	\$ 6,834	High
Average	\$ 4,318	
Median	\$ 4,372	

Residential Comparisons - 2 Storey Home—by Population Group

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
Greenstone	\$ 2,597	Low
Grey Highlands	\$ 2,632	Low
Lambton Shores	\$ 3,027	Low
North Dumfries	\$ 3,371	Low
Penetanguishene	\$ 3,621	Low
Minto	\$ 3,626	Low
Wellesley	\$ 3,628	Low
Central Huron	\$ 3,810	Low
Mapleton	\$ 3,856	Low
Wellington North	\$ 3,875	Low
Kincardine	\$ 3,875	Low
The Blue Mountains	\$ 3,904	Low
Saugeen Shores	\$ 3,909	Low
West Lincoln	\$ 4,067	Low
Gravenhurst	\$ 4,125	Mid
Hanover	\$ 4,223	Mid
Meaford	\$ 4,341	Mid
Ingersoll	\$ 4,379	Mid
Guelph-Eramosa	\$ 4,430	Mid
Erin	\$ 4,856	High
Brock	\$ 4,939	High
Parry Sound	\$ 4,969	High
Average	\$ 3,912	
Median	\$ 3,890	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
Springwater	\$ 2,518	Low
Niagara-on-the-Lake	\$ 3,205	Low
Kingsville	\$ 3,438	Low
Woolwich	\$ 3,483	Low
Strathroy-Caradoc	\$ 3,506	Low
Wilmot	\$ 3,584	Low
Huntsville	\$ 3,638	Low
Middlesex Centre	\$ 3,728	Low
Tillsonburg	\$ 3,730	Low
East Gwillimbury	\$ 3,731	Low
Collingwood	\$ 4,046	Low
Bracebridge	\$ 4,167	Mid
Lincoln	\$ 4,190	Mid
Pelham	\$ 4,200	Mid
King	\$ 4,295	Mid
Centre Wellington	\$ 4,308	Mid
Kenora	\$ 4,335	Mid
Scugog	\$ 4,392	Mid
Grimsby	\$ 4,572	Mid
Brockville	\$ 4,797	High
Thorold	\$ 4,807	High
Orangeville	\$ 5,093	High
Leamington	\$ 5,169	High
Owen Sound	\$ 5,231	High
Port Colborne	\$ 5,422	High
Average	\$ 4,143	
Median	\$ 4,190	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Innisfil	\$ 3,582	Low
Brant	\$ 3,897	Low
Quinte West	\$ 3,914	Low
Georgina	\$ 3,932	Low
Orillia	\$ 4,015	Low
Whitchurch-Stouffville	\$ 4,050	Low
Caledon	\$ 4,102	Mid
Clarington	\$ 4,235	Mid
Halton Hills	\$ 4,285	Mid
St. Thomas	\$ 4,372	Mid
Niagara Falls	\$ 4,380	Mid
Fort Erie	\$ 4,394	Mid
Peterborough	\$ 4,426	Mid
Sarnia	\$ 4,426	Mid
Newmarket	\$ 4,512	Mid
Aurora	\$ 4,546	Mid
Cornwall	\$ 4,611	High
Sault Ste. Marie	\$ 4,801	High
North Bay	\$ 4,804	High
Welland	\$ 4,817	High
Belleville	\$ 4,906	High
Stratford	\$ 5,204	High
Pickering	\$ 5,233	High
Timmins	\$ 6,142	High
Average	\$ 4,483	
Median	\$ 4,410	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Toronto (East)	\$ 3,352	Low
Milton	\$ 3,510	Low
Barrie	\$ 4,096	Mid
Cambridge	\$ 4,201	Mid
London	\$ 4,236	Mid
Burlington	\$ 4,276	Mid
Ottawa	\$ 4,448	Mid
Waterloo	\$ 4,513	Mid
Kitchener	\$ 4,517	Mid
Brampton	\$ 4,525	Mid
Chatham-Kent	\$ 4,538	Mid
Markham	\$ 4,554	Mid
Oakville	\$ 4,595	High
Toronto (West)	\$ 4,617	High
Kingston	\$ 4,646	High
Richmond Hill	\$ 4,657	High
Vaughan	\$ 4,677	High
Guelph	\$ 4,715	High
St. Catharines	\$ 4,727	High
Whitby	\$ 4,790	High
Hamilton	\$ 4,813	High
Greater Sudbury	\$ 4,825	High
Mississauga	\$ 4,865	High
Toronto (North)	\$ 4,925	High
Oshawa	\$ 4,982	High
Windsor	\$ 5,213	High
Thunder Bay	\$ 5,604	High
Toronto (South)	\$ 6,834	High
Average	\$ 4,652	
Median	\$ 4,631	

Residential Comparisons - 2 Storey Home—by Location

2015 Property Taxes - Eastern		Ranking
Quinte West	\$ 3,914	Low
Peterborough	\$ 4,426	Mid
Ottawa	\$ 4,448	Mid
Cornwall	\$ 4,611	High
Kingston	\$ 4,646	High
Brockville	\$ 4,797	High
Belleville	\$ 4,906	High
Average	\$ 4,535	
Median	\$ 4,611	

2015 Property Taxes - Niagara/Hamilton		Ranking
Niagara-on-the-Lake	\$ 3,205	Low
West Lincoln	\$ 4,067	Low
Lincoln	\$ 4,190	Mid
Pelham	\$ 4,200	Mid
Niagara Falls	\$ 4,380	Mid
Fort Erie	\$ 4,394	Mid
Grimsby	\$ 4,572	Mid
St. Catharines	\$ 4,727	High
Thorold	\$ 4,807	High
Hamilton	\$ 4,813	High
Welland	\$ 4,817	High
Port Colborne	\$ 5,422	High
Average	\$ 4,466	
Median	\$ 4,483	

2015 Property Taxes - GTA		Ranking
Toronto (East)	\$ 3,352	Low
Milton	\$ 3,510	Low
East Gwillimbury	\$ 3,731	Low
Georgina	\$ 3,932	Low
Whitchurch-Stouffville	\$ 4,050	Low
Caledon	\$ 4,102	Mid
Clarington	\$ 4,235	Mid
Burlington	\$ 4,276	Mid
Halton Hills	\$ 4,285	Mid
King	\$ 4,295	Mid
Scugog	\$ 4,392	Mid
Newmarket	\$ 4,512	Mid
Brampton	\$ 4,525	Mid
Aurora	\$ 4,546	Mid
Markham	\$ 4,554	Mid
Oakville	\$ 4,595	High
Toronto (West)	\$ 4,617	High
Richmond Hill	\$ 4,657	High
Vaughan	\$ 4,677	High
Whitby	\$ 4,790	High
Mississauga	\$ 4,865	High
Toronto (North)	\$ 4,925	High
Brock	\$ 4,939	High
Oshawa	\$ 4,982	High
Pickering	\$ 5,233	High
Toronto (South)	\$ 6,834	High
Average	\$ 4,516	
Median	\$ 4,535	

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

2015 Property Taxes - North		Ranking
Greenstone	\$ 2,597	Low
Kenora	\$ 4,335	Mid
Sault Ste. Marie	\$ 4,801	High
North Bay	\$ 4,804	High
Greater Sudbury	\$ 4,825	High
Parry Sound	\$ 4,969	High
Thunder Bay	\$ 5,604	High
Timmins	\$ 6,142	High
Average	\$ 4,760	
Median	\$ 4,814	

2015 Property Taxes - Simcoe/Musk. Duff.		Ranking
Springwater	\$ 2,518	Low
Innisfil	\$ 3,582	Low
Penetanguishene	\$ 3,621	Low
Huntsville	\$ 3,638	Low
Orillia	\$ 4,015	Low
Collingwood	\$ 4,046	Low
Barrie	\$ 4,096	Mid
Gravenhurst	\$ 4,125	Mid
Bracebridge	\$ 4,167	Mid
Orangeville	\$ 5,093	High
Average	\$ 3,890	
Median	\$ 4,031	

2015 Property Taxes - Southwest		Ranking
Grey Highlands	\$ 2,632	Low
Lambton Shores	\$ 3,027	Low
North Dumfries	\$ 3,371	Low
Kingsville	\$ 3,438	Low
Woolwich	\$ 3,483	Low
Strathroy-Caradoc	\$ 3,506	Low
Wilmot	\$ 3,584	Low
Minto	\$ 3,626	Low
Wellesley	\$ 3,628	Low
Middlesex Centre	\$ 3,728	Low
Tillsonburg	\$ 3,730	Low
Central Huron	\$ 3,810	Low
Mapleton	\$ 3,856	Low
Wellington North	\$ 3,875	Low
Kincardine	\$ 3,875	Low
Brant	\$ 3,897	Low
The Blue Mountains	\$ 3,904	Low
Saugeen Shores	\$ 3,909	Low
Cambridge	\$ 4,201	Mid
Hanover	\$ 4,223	Mid
London	\$ 4,236	Mid
Centre Wellington	\$ 4,308	Mid
Meaford	\$ 4,341	Mid
St. Thomas	\$ 4,372	Mid
Ingersoll	\$ 4,379	Mid
Sarnia	\$ 4,426	Mid
Guelph-Eramosa	\$ 4,430	Mid
Waterloo	\$ 4,513	Mid
Kitchener	\$ 4,517	Mid
Chatham-Kent	\$ 4,538	Mid
Guelph	\$ 4,715	High
Erin	\$ 4,856	High
Leamington	\$ 5,169	High
Stratford	\$ 5,204	High
Windsor	\$ 5,213	High
Owen Sound	\$ 5,231	High
Average	\$ 4,104	
Median	\$ 4,055	

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

2015 Property Taxes		Ranking
Springwater	\$ 4,373	Low
Saugeen Shores	\$ 4,373	Low
Milton	\$ 4,423	Low
Toronto (East)	\$ 4,594	Low
Wasaga Beach	\$ 4,603	Low
Caledon	\$ 4,749	Low
Sault Ste. Marie	\$ 4,854	Low
Sarnia	\$ 4,881	Low
Amherstburg	\$ 4,956	Low
Innisfil	\$ 4,957	Low
Orillia	\$ 5,000	Low
Woolwich	\$ 5,041	Low
Brant	\$ 5,096	Low
Clarington	\$ 5,143	Low
Gravenhurst	\$ 5,161	Low
Kincardine	\$ 5,216	Low
Huntsville	\$ 5,246	Low
Niagara-on-the-Lake	\$ 5,280	Low
North Bay	\$ 5,294	Low
Kingsville	\$ 5,333	Low
Wellesley	\$ 5,414	Low
Niagara Falls	\$ 5,424	Low
Grimsby	\$ 5,434	Low
Bracebridge	\$ 5,451	Low
Tillsonburg	\$ 5,481	Low
Barrie	\$ 5,499	Low
Chatham-Kent	\$ 5,543	Low

2015 Property Taxes		Ranking
Cambridge	\$ 5,584	Mid
Kitchener	\$ 5,631	Mid
Hanover	\$ 5,642	Mid
Peterborough	\$ 5,664	Mid
Prince Edward County	\$ 5,666	Mid
Georgina	\$ 5,672	Mid
Ingersoll	\$ 5,726	Mid
Centre Wellington	\$ 5,733	Mid
Welland	\$ 5,739	Mid
Pelham	\$ 5,741	Mid
Newmarket	\$ 5,748	Mid
Brampton	\$ 5,776	Mid
Collingwood	\$ 5,782	Mid
Leamington	\$ 5,799	Mid
Wilmot	\$ 5,814	Mid
Greater Sudbury	\$ 5,816	Mid
Cornwall	\$ 5,864	Mid
Stratford	\$ 5,868	Mid
North Dumfries	\$ 5,877	Mid
Richmond Hill	\$ 5,893	Mid
Aurora	\$ 5,895	Mid
Mississauga	\$ 5,919	Mid
East Gwillimbury	\$ 5,935	Mid
Burlington	\$ 5,949	Mid
Scugog	\$ 5,976	Mid
Middlesex Centre	\$ 5,984	Mid
Halton Hills	\$ 6,015	Mid

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

2015 Property Taxes		Ranking
London	\$ 6,028	High
Thorold	\$ 6,032	High
Whitby	\$ 6,072	High
Vaughan	\$ 6,085	High
Kingston	\$ 6,094	High
Brockville	\$ 6,136	High
St. Catharines	\$ 6,139	High
Oshawa	\$ 6,140	High
Hamilton	\$ 6,194	High
Guelph	\$ 6,216	High
Oakville	\$ 6,224	High
Orangeville	\$ 6,384	High
Belleville	\$ 6,404	High
Windsor	\$ 6,447	High
Markham	\$ 6,460	High
Whitchurch-Stouffville	\$ 6,527	High
Waterloo	\$ 6,571	High
St. Marys	\$ 6,630	High
Pickering	\$ 6,640	High
Parry Sound	\$ 6,777	High
Owen Sound	\$ 6,777	High
Toronto (North)	\$ 7,213	High
Toronto (West)	\$ 7,217	High
King	\$ 7,504	High
Thunder Bay	\$ 7,595	High
Ottawa	\$ 7,723	High
Timmins	\$ 9,001	High
Toronto (South)	\$ 12,475	High
Average	\$ 5,937	
Median	\$ 5,814	

Residential Comparisons - Senior Executive — by Population Group

***Municipalities with populations
less than 15,000***

2015 Property Taxes		Ranking
Saugeen Shores	\$ 4,373	Low
Gravenhurst	\$ 5,161	Low
Kincardine	\$ 5,216	Low
Wellesley	\$ 5,414	Low
Hanover	\$ 5,642	Mid
Ingersoll	\$ 5,726	Mid
North Dumfries	\$ 5,877	Mid
St. Marys	\$ 6,630	High
Parry Sound	\$ 6,777	High
Average	\$ 5,646	
Median	\$ 5,642	

***Municipalities with populations
between 15,000—29,999***

2015 Property Taxes		Ranking
Springwater	\$ 4,373	Low
Wasaga Beach	\$ 4,603	Low
Amherstburg	\$ 4,956	Low
Woolwich	\$ 5,041	Low
Huntsville	\$ 5,246	Low
Niagara-on-the-Lake	\$ 5,280	Low
Kingsville	\$ 5,333	Low
Grimsby	\$ 5,434	Low
Bracebridge	\$ 5,451	Low
Tillsonburg	\$ 5,481	Low
Prince Edward County	\$ 5,666	Mid
Centre Wellington	\$ 5,733	Mid
Pelham	\$ 5,741	Mid
Collingwood	\$ 5,782	Mid
Leamington	\$ 5,799	Mid
Wilmot	\$ 5,814	Mid
East Gwillimbury	\$ 5,935	Mid
Scugog	\$ 5,976	Mid
Middlesex Centre	\$ 5,984	Mid
Thorold	\$ 6,032	High
Brockville	\$ 6,136	High
Orangeville	\$ 6,384	High
Owen Sound	\$ 6,777	High
King	\$ 7,504	High
Average	\$ 5,686	
Median	\$ 5,737	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Caledon	\$ 4,749	Low
Sault Ste. Marie	\$ 4,854	Low
Sarnia	\$ 4,881	Low
Innisfil	\$ 4,957	Low
Orillia	\$ 5,000	Low
Brant	\$ 5,096	Low
Clarington	\$ 5,143	Low
North Bay	\$ 5,294	Low
Niagara Falls	\$ 5,424	Low
Peterborough	\$ 5,664	Mid
Georgina	\$ 5,672	Mid
Welland	\$ 5,739	Mid
Newmarket	\$ 5,748	Mid
Cornwall	\$ 5,864	Mid
Stratford	\$ 5,868	Mid
Aurora	\$ 5,895	Mid
Halton Hills	\$ 6,015	Mid
Belleville	\$ 6,404	High
Whitchurch-Stouffville	\$ 6,527	High
Pickering	\$ 6,640	High
Timmins	\$ 9,001	High
Average	\$ 5,735	
Median	\$ 5,672	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Milton	\$ 4,423	Low
Toronto (East)	\$ 4,594	Low
Barrie	\$ 5,499	Low
Chatham-Kent	\$ 5,543	Low
Cambridge	\$ 5,584	Mid
Kitchener	\$ 5,631	Mid
Brampton	\$ 5,776	Mid
Greater Sudbury	\$ 5,816	Mid
Richmond Hill	\$ 5,893	Mid
Mississauga	\$ 5,919	Mid
Burlington	\$ 5,949	Mid
London	\$ 6,028	High
Whitby	\$ 6,072	High
Vaughan	\$ 6,085	High
Kingston	\$ 6,094	High
St. Catharines	\$ 6,139	High
Oshawa	\$ 6,140	High
Hamilton	\$ 6,194	High
Guelph	\$ 6,216	High
Oakville	\$ 6,224	High
Windsor	\$ 6,447	High
Markham	\$ 6,460	High
Waterloo	\$ 6,571	High
Toronto (North)	\$ 7,213	High
Toronto (West)	\$ 7,217	High
Thunder Bay	\$ 7,595	High
Ottawa	\$ 7,723	High
Toronto (South)	\$ 12,475	High
Average	\$ 6,340	
Median	\$ 6,089	

Residential Comparisons - Senior Executive — by Location

2015 Property Taxes - Eastern		Ranking
Peterborough	\$ 5,664	Mid
Prince Edward County	\$ 5,666	Mid
Cornwall	\$ 5,864	Mid
Kingston	\$ 6,094	High
Brockville	\$ 6,136	High
Belleville	\$ 6,404	High
Ottawa	\$ 7,723	High
Average	\$ 6,221	
Median	\$ 6,094	

2015 Property Taxes - Niagara/Hamilton		Ranking
Niagara-on-the-Lake	\$ 5,280	Low
Niagara Falls	\$ 5,424	Low
Grimsby	\$ 5,434	Low
Welland	\$ 5,739	Mid
Pelham	\$ 5,741	Mid
Thorold	\$ 6,032	High
St. Catharines	\$ 6,139	High
Hamilton	\$ 6,194	High
Average	\$ 5,748	
Median	\$ 5,740	

2015 Property Taxes - GTA		Ranking
Milton	\$ 4,423	Low
Toronto (East)	\$ 4,594	Low
Caledon	\$ 4,749	Low
Clarington	\$ 5,143	Low
Georgina	\$ 5,672	Mid
Newmarket	\$ 5,748	Mid
Brampton	\$ 5,776	Mid
Richmond Hill	\$ 5,893	Mid
Aurora	\$ 5,895	Mid
Mississauga	\$ 5,919	Mid
East Gwillimbury	\$ 5,935	Mid
Burlington	\$ 5,949	Mid
Scugog	\$ 5,976	Mid
Halton Hills	\$ 6,015	Mid
Whitby	\$ 6,072	High
Vaughan	\$ 6,085	High
Oshawa	\$ 6,140	High
Oakville	\$ 6,224	High
Markham	\$ 6,460	High
Whitchurch-Stouffville	\$ 6,527	High
Pickering	\$ 6,640	High
Toronto (North)	\$ 7,213	High
Toronto (West)	\$ 7,217	High
King	\$ 7,504	High
Toronto (South)	\$ 12,475	High
Average	\$ 6,250	
Median	\$ 5,976	

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

2015 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 4,854	Low
North Bay	\$ 5,294	Low
Greater Sudbury	\$ 5,816	Mid
Parry Sound	\$ 6,777	High
Thunder Bay	\$ 7,595	High
Timmins	\$ 9,001	High
Average	\$ 6,556	
Median	\$ 6,297	

2015 Property Taxes - Simcoe/Musk/Duff.		Ranking
Springwater	\$ 4,373	Low
Wasaga Beach	\$ 4,603	Low
Innisfil	\$ 4,957	Low
Orillia	\$ 5,000	Low
Gravenhurst	\$ 5,161	Low
Huntsville	\$ 5,246	Low
Bracebridge	\$ 5,451	Low
Barrie	\$ 5,499	Low
Collingwood	\$ 5,782	Mid
Orangeville	\$ 6,384	High
Average	\$ 5,246	
Median	\$ 5,203	

2015 Property Taxes - Southwest		Ranking
Saugeen Shores	\$ 4,373	Low
Sarnia	\$ 4,881	Low
Amherstburg	\$ 4,956	Low
Woolwich	\$ 5,041	Low
Brant	\$ 5,096	Low
Kincardine	\$ 5,216	Low
Kingsville	\$ 5,333	Low
Wellesley	\$ 5,414	Low
Tillsonburg	\$ 5,481	Low
Chatham-Kent	\$ 5,543	Low
Cambridge	\$ 5,584	Mid
Kitchener	\$ 5,631	Mid
Hanover	\$ 5,642	Mid
Ingersoll	\$ 5,726	Mid
Centre Wellington	\$ 5,733	Mid
Leamington	\$ 5,799	Mid
Wilmot	\$ 5,814	Mid
Stratford	\$ 5,868	Mid
North Dumfries	\$ 5,877	Mid
Middlesex Centre	\$ 5,984	Mid
London	\$ 6,028	High
Guelph	\$ 6,216	High
Windsor	\$ 6,447	High
Waterloo	\$ 6,571	High
St. Marys	\$ 6,630	High
Owen Sound	\$ 6,777	High
Average	\$ 5,679	
Median	\$ 5,684	

Residential Comparisons - Summary

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

Multi-Residential Comparisons



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

	2015 Property Taxes	Ranking
The Blue Mountains	\$ 524	Low
Saugeen Shores	\$ 613	Low
Huntsville	\$ 664	Low
Kincardine	\$ 717	Low
Wasaga Beach	\$ 730	Low
Richmond Hill	\$ 762	Low
Springwater	\$ 765	Low
Prince Edward County	\$ 767	Low
Puslinch	\$ 777	Low
East Gwillimbury	\$ 798	Low
King	\$ 834	Low
Elliot Lake	\$ 858	Low
Newmarket	\$ 867	Low
Kenora	\$ 871	Low
Central Huron	\$ 888	Low
Hanover	\$ 889	Low
Greenstone	\$ 923	Low
Sault Ste. Marie	\$ 926	Low
Amherstburg	\$ 930	Low
Bracebridge	\$ 936	Low
Strathroy-Caradoc	\$ 953	Low
Aurora	\$ 978	Low
Brant	\$ 980	Low
Kingsville	\$ 1,011	Low
North Dumfries	\$ 1,046	Low
Mapleton	\$ 1,059	Low
Innisfil	\$ 1,076	Low
Caledon	\$ 1,138	Low
Georgina	\$ 1,152	Low
Barrie	\$ 1,176	Low
Meaford	\$ 1,177	Low
Windsor	\$ 1,218	Low

	2015 Property Taxes	Ranking
Penetanguishene	\$ 1,220	Mid
Collingwood	\$ 1,231	Mid
Lambton Shores	\$ 1,238	Mid
Parry Sound	\$ 1,250	Mid
Centre Wellington	\$ 1,253	Mid
Brockville	\$ 1,280	Mid
West Lincoln	\$ 1,314	Mid
Woolwich	\$ 1,322	Mid
Mississauga	\$ 1,325	Mid
Timmins	\$ 1,329	Mid
Wellesley	\$ 1,342	Mid
Brock	\$ 1,345	Mid
Orillia	\$ 1,368	Mid
Greater Sudbury	\$ 1,391	Mid
Guelph-Eramosa	\$ 1,394	Mid
Wilmot	\$ 1,399	Mid
Kitchener	\$ 1,471	Mid
Quinte West	\$ 1,471	Mid
Erin	\$ 1,474	Mid
Ottawa	\$ 1,500	Mid
North Bay	\$ 1,510	Mid
Minto	\$ 1,511	Mid
Wainfleet	\$ 1,516	Mid
St. Marys	\$ 1,528	Mid
Niagara Falls	\$ 1,538	Mid
Fort Erie	\$ 1,546	Mid
Toronto (East)	\$ 1,553	Mid
Lincoln	\$ 1,561	Mid
Brampton	\$ 1,597	Mid
Pickering	\$ 1,601	Mid
Grimsby	\$ 1,606	Mid
Guelph	\$ 1,610	Mid

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

	2015 Property Taxes	Ranking
Tillsonburg	\$ 1,617	High
Clarington	\$ 1,619	High
Milton	\$ 1,635	High
St. Thomas	\$ 1,643	High
Waterloo	\$ 1,653	High
Cambridge	\$ 1,661	High
Chatham-Kent	\$ 1,693	High
Halton Hills	\$ 1,696	High
Toronto (West)	\$ 1,704	High
Toronto (North)	\$ 1,707	High
Burlington	\$ 1,718	High
Pelham	\$ 1,718	High
Whitby	\$ 1,738	High
Kingston	\$ 1,739	High
London	\$ 1,773	High
Stratford	\$ 1,781	High
Sarnia	\$ 1,783	High
Welland	\$ 1,819	High
Port Colborne	\$ 1,830	High
Thunder Bay	\$ 1,872	High
Cornwall	\$ 1,878	High
Hamilton	\$ 1,897	High
Thorold	\$ 1,930	High
Oakville	\$ 1,944	High
Owen Sound	\$ 1,978	High
Peterborough	\$ 2,000	High
St. Catharines	\$ 2,004	High
Oshawa	\$ 2,087	High
Toronto (South)	\$ 2,100	High
Belleville	\$ 2,123	High
Ingersoll	\$ 2,277	High
Orangeville	\$ 2,534	High
Average	\$ 1,393	
Median	\$ 1,435	

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

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
The Blue Mountains	\$ 524	Low
Saugeen Shores	\$ 613	Low
Kincardine	\$ 717	Low
Puslinch	\$ 777	Low
Elliot Lake	\$ 858	Low
Central Huron	\$ 888	Low
Hanover	\$ 889	Low
Greenstone	\$ 923	Low
North Dumfries	\$ 1,046	Low
Mapleton	\$ 1,059	Low
Meaford	\$ 1,177	Low
Penetanguishene	\$ 1,220	Mid
Lambton Shores	\$ 1,238	Mid
Parry Sound	\$ 1,250	Mid
West Lincoln	\$ 1,314	Mid
Wellesley	\$ 1,342	Mid
Brock	\$ 1,345	Mid
Guelph-Eramosa	\$ 1,394	Mid
Erin	\$ 1,474	Mid
Minto	\$ 1,511	Mid
Wainfleet	\$ 1,516	Mid
St. Marys	\$ 1,528	Mid
Ingersoll	\$ 2,277	High
Average	\$ 1,169	
Median	\$ 1,220	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
Huntsville	\$ 664	Low
Wasaga Beach	\$ 730	Low
Springwater	\$ 765	Low
Prince Edward County	\$ 767	Low
East Gwillimbury	\$ 798	Low
King	\$ 834	Low
Kenora	\$ 871	Low
Amherstburg	\$ 930	Low
Bracebridge	\$ 936	Low
Strathroy-Caradoc	\$ 953	Low
Kingsville	\$ 1,011	Low
Collingwood	\$ 1,231	Mid
Centre Wellington	\$ 1,253	Mid
Brockville	\$ 1,280	Mid
Woolwich	\$ 1,322	Mid
Wilmot	\$ 1,399	Mid
Lincoln	\$ 1,561	Mid
Grimsby	\$ 1,606	Mid
Tillsonburg	\$ 1,617	High
Pelham	\$ 1,718	High
Port Colborne	\$ 1,830	High
Thorold	\$ 1,930	High
Owen Sound	\$ 1,978	High
Orangeville	\$ 2,534	High
Average	\$ 1,272	
Median	\$ 1,242	

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**

2015 Property Taxes		Ranking
Newmarket	\$ 867	Low
Sault Ste. Marie	\$ 926	Low
Aurora	\$ 978	Low
Brant	\$ 980	Low
Innisfil	\$ 1,076	Low
Caledon	\$ 1,138	Low
Georgina	\$ 1,152	Low
Timmins	\$ 1,329	Mid
Orillia	\$ 1,368	Mid
Quinte West	\$ 1,471	Mid
North Bay	\$ 1,510	Mid
Niagara Falls	\$ 1,538	Mid
Fort Erie	\$ 1,546	Mid
Pickering	\$ 1,601	Mid
Clarington	\$ 1,619	High
St. Thomas	\$ 1,643	High
Halton Hills	\$ 1,696	High
Stratford	\$ 1,781	High
Sarnia	\$ 1,783	High
Welland	\$ 1,819	High
Cornwall	\$ 1,878	High
Peterborough	\$ 2,000	High
Belleville	\$ 2,123	High
Average	\$ 1,470	
Median	\$ 1,538	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Richmond Hill	\$ 762	Low
Barrie	\$ 1,176	Low
Windsor	\$ 1,218	Low
Mississauga	\$ 1,325	Mid
Greater Sudbury	\$ 1,391	Mid
Kitchener	\$ 1,471	Mid
Ottawa	\$ 1,500	Mid
Toronto (East)	\$ 1,553	Mid
Brampton	\$ 1,597	Mid
Guelph	\$ 1,610	Mid
Milton	\$ 1,635	High
Waterloo	\$ 1,653	High
Cambridge	\$ 1,661	High
Chatham-Kent	\$ 1,693	High
Toronto (West)	\$ 1,704	High
Toronto (North)	\$ 1,707	High
Burlington	\$ 1,718	High
Whitby	\$ 1,738	High
Kingston	\$ 1,739	High
London	\$ 1,773	High
Thunder Bay	\$ 1,872	High
Hamilton	\$ 1,897	High
Oakville	\$ 1,944	High
St. Catharines	\$ 2,004	High
Oshawa	\$ 2,087	High
Toronto (South)	\$ 2,100	High
Average	\$ 1,636	
Median	\$ 1,677	

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

2015 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 767	Low
Brockville	\$ 1,280	Mid
Quinte West	\$ 1,471	Mid
Ottawa	\$ 1,500	Mid
Kingston	\$ 1,739	High
Cornwall	\$ 1,878	High
Peterborough	\$ 2,000	High
Belleville	\$ 2,123	High
Average	\$ 1,595	
Median	\$ 1,620	

2015 Property Taxes - GTA		Ranking
Richmond Hill	\$ 762	Low
East Gwillimbury	\$ 798	Low
King	\$ 834	Low
Newmarket	\$ 867	Low
Aurora	\$ 978	Low
Caledon	\$ 1,138	Low
Georgina	\$ 1,152	Low
Mississauga	\$ 1,325	Mid
Brock	\$ 1,345	Mid
Toronto (East)	\$ 1,553	Mid
Brampton	\$ 1,597	Mid
Pickering	\$ 1,601	Mid
Clarington	\$ 1,619	High
Milton	\$ 1,635	High
Halton Hills	\$ 1,696	High
Toronto (West)	\$ 1,704	High
Toronto (North)	\$ 1,707	High
Burlington	\$ 1,718	High
Whitby	\$ 1,738	High
Oakville	\$ 1,944	High
Oshawa	\$ 2,087	High
Toronto (South)	\$ 2,100	High
Average	\$ 1,450	
Median	\$ 1,599	

2015 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 1,314	Mid
Wainfleet	\$ 1,516	Mid
Niagara Falls	\$ 1,538	Mid
Fort Erie	\$ 1,546	Mid
Lincoln	\$ 1,561	Mid
Grimsby	\$ 1,606	Mid
Pelham	\$ 1,718	High
Welland	\$ 1,819	High
Port Colborne	\$ 1,830	High
Hamilton	\$ 1,897	High
Thorold	\$ 1,930	High
St. Catharines	\$ 2,004	High
Average	\$ 1,690	
Median	\$ 1,662	

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

2015 Property Taxes - North		Ranking
Elliot Lake	\$ 858	Low
Kenora	\$ 871	Low
Greenstone	\$ 923	Low
Sault Ste. Marie	\$ 926	Low
Parry Sound	\$ 1,250	Mid
Timmins	\$ 1,329	Mid
Greater Sudbury	\$ 1,391	Mid
North Bay	\$ 1,510	Mid
Thunder Bay	\$ 1,872	High
Average	\$ 1,214	
Median	\$ 1,250	

2015 Property Taxes - Simcoe/Duff/Musk.		Ranking
Huntsville	\$ 664	Low
Wasaga Beach	\$ 730	Low
Springwater	\$ 765	Low
Bracebridge	\$ 936	Low
Innisfil	\$ 1,076	Low
Barrie	\$ 1,176	Low
Penetanguishene	\$ 1,220	Mid
Collingwood	\$ 1,231	Mid
Orillia	\$ 1,368	Mid
Orangeville	\$ 2,534	High
Average	\$ 1,170	
Median	\$ 1,126	

2015 Property Taxes - Southwest		Ranking
The Blue Mountains	\$ 524	Low
Saugeen Shores	\$ 613	Low
Kincardine	\$ 717	Low
Puslinch	\$ 777	Low
Central Huron	\$ 888	Low
Hanover	\$ 889	Low
Amherstburg	\$ 930	Low
Strathroy-Caradoc	\$ 953	Low
Brant	\$ 980	Low
Kingsville	\$ 1,011	Low
North Dumfries	\$ 1,046	Low
Mapleton	\$ 1,059	Low
Meaford	\$ 1,177	Low
Windsor	\$ 1,218	Low
Lambton Shores	\$ 1,238	Mid
Centre Wellington	\$ 1,253	Mid
Woolwich	\$ 1,322	Mid
Wellesley	\$ 1,342	Mid
Guelph-Eramosa	\$ 1,394	Mid
Wilmot	\$ 1,399	Mid
Kitchener	\$ 1,471	Mid
Erin	\$ 1,474	Mid
Minto	\$ 1,511	Mid
St. Marys	\$ 1,528	Mid
Guelph	\$ 1,610	Mid
Tillsonburg	\$ 1,617	High
St. Thomas	\$ 1,643	High
Waterloo	\$ 1,653	High
Cambridge	\$ 1,661	High
Chatham-Kent	\$ 1,693	High
London	\$ 1,773	High
Stratford	\$ 1,781	High
Sarnia	\$ 1,783	High
Owen Sound	\$ 1,978	High
Ingersoll	\$ 2,277	High
Average	\$ 1,319	
Median	\$ 1,342	

Multi-Residential Comparisons - High-Rise Apartment

	2015 Property Taxes	Ranking
King	\$ 863	Low
Markham	\$ 921	Low
Vaughan	\$ 922	Low
Whitchurch-Stouffville	\$ 967	Low
Newmarket	\$ 978	Low
Richmond Hill	\$ 1,019	Low
Aurora	\$ 1,038	Low
Sault Ste. Marie	\$ 1,091	Low
Georgina	\$ 1,116	Low
Hanover	\$ 1,184	Low
Penetanguishene	\$ 1,235	Low
Pelham	\$ 1,251	Low
Timmins	\$ 1,257	Low
Lincoln	\$ 1,274	Low
Barrie	\$ 1,298	Low
Collingwood	\$ 1,344	Low
Centre Wellington	\$ 1,355	Low
Brockville	\$ 1,356	Low
Grimsby	\$ 1,439	Low
Toronto (East)	\$ 1,518	Low
Quinte West	\$ 1,530	Low
Mississauga	\$ 1,543	Low

	2015 Property Taxes	Ranking
North Bay	\$ 1,586	Mid
Greater Sudbury	\$ 1,611	Mid
Milton	\$ 1,619	Mid
Halton Hills	\$ 1,636	Mid
Orillia	\$ 1,650	Mid
London	\$ 1,666	Mid
Leamington	\$ 1,673	Mid
Clarington	\$ 1,690	Mid
Windsor	\$ 1,696	Mid
Thorold	\$ 1,760	Mid
Chatham-Kent	\$ 1,764	Mid
Toronto (North)	\$ 1,784	Mid
Ottawa	\$ 1,786	Mid
Kingston	\$ 1,812	Mid
Toronto (West)	\$ 1,813	Mid
Niagara Falls	\$ 1,839	Mid
Whitby	\$ 1,851	Mid
Waterloo	\$ 1,875	Mid
Guelph	\$ 1,879	Mid
Kitchener	\$ 1,916	Mid
St. Catharines	\$ 1,975	Mid
Cornwall	\$ 1,987	Mid

Multi-Residential Comparisons - High-Rise Apartment (cont'd)

	2015 Property Taxes	Ranking
Cambridge	\$ 1,996	High
Tillsonburg	\$ 2,000	High
Brampton	\$ 2,007	High
Oshawa	\$ 2,012	High
Stratford	\$ 2,031	High
Hamilton	\$ 2,040	High
Burlington	\$ 2,065	High
Oakville	\$ 2,075	High
Amherstburg	\$ 2,081	High
Fort Erie	\$ 2,093	High
Toronto (South)	\$ 2,112	High
Owen Sound	\$ 2,126	High
Ingersoll	\$ 2,158	High
Welland	\$ 2,235	High
Sarnia	\$ 2,271	High
Peterborough	\$ 2,289	High
Thunder Bay	\$ 2,321	High
Port Colborne	\$ 2,336	High
Pickering	\$ 2,357	High
St. Thomas	\$ 2,408	High
Belleville	\$ 2,479	High
Orangeville	\$ 2,900	High
Average	\$ 1,737	
Median	\$ 1,784	

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

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
Hanover	\$ 1,184	Low
Penetanguishene	\$ 1,235	Low
Ingersoll	\$ 2,158	High
Average	\$ 1,526	
Median	\$ 1,235	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
King	\$ 863	Low
Pelham	\$ 1,251	Low
Lincoln	\$ 1,274	Low
Collingwood	\$ 1,344	Low
Centre Wellington	\$ 1,355	Low
Brockville	\$ 1,356	Low
Grimsby	\$ 1,439	Low
Leamington	\$ 1,673	Mid
Thorold	\$ 1,760	Mid
Tillsonburg	\$ 2,000	High
Amherstburg	\$ 2,081	High
Owen Sound	\$ 2,126	High
Port Colborne	\$ 2,336	High
Orangeville	\$ 2,900	High
Average	\$ 1,697	
Median	\$ 1,556	

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Whitchurch-Stouffville	\$ 967	Low
Newmarket	\$ 978	Low
Aurora	\$ 1,038	Low
Sault Ste. Marie	\$ 1,091	Low
Georgina	\$ 1,116	Low
Timmins	\$ 1,257	Low
Quinte West	\$ 1,530	Low
North Bay	\$ 1,586	Mid
Halton Hills	\$ 1,636	Mid
Orillia	\$ 1,650	Mid
Clarington	\$ 1,690	Mid
Niagara Falls	\$ 1,839	Mid
Cornwall	\$ 1,987	Mid
Stratford	\$ 2,031	High
Fort Erie	\$ 2,093	High
Welland	\$ 2,235	High
Sarnia	\$ 2,271	High
Peterborough	\$ 2,289	High
Pickering	\$ 2,357	High
St. Thomas	\$ 2,408	High
Belleville	\$ 2,479	High
Average	\$ 1,739	
Median	\$ 1,690	

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

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Markham	\$ 921	Low
Vaughan	\$ 922	Low
Richmond Hill	\$ 1,019	Low
Barrie	\$ 1,298	Low
Toronto (East)	\$ 1,518	Low
Mississauga	\$ 1,543	Low
Greater Sudbury	\$ 1,611	Mid
Milton	\$ 1,619	Mid
London	\$ 1,666	Mid
Windsor	\$ 1,696	Mid
Chatham-Kent	\$ 1,764	Mid
Toronto (North)	\$ 1,784	Mid
Ottawa	\$ 1,786	Mid
Kingston	\$ 1,812	Mid
Toronto (West)	\$ 1,813	Mid
Whitby	\$ 1,851	Mid
Waterloo	\$ 1,875	Mid
Guelph	\$ 1,879	Mid
Kitchener	\$ 1,916	Mid
St. Catharines	\$ 1,975	Mid
Cambridge	\$ 1,996	High
Brampton	\$ 2,007	High
Oshawa	\$ 2,012	High
Hamilton	\$ 2,040	High
Burlington	\$ 2,065	High
Oakville	\$ 2,075	High
Toronto (South)	\$ 2,112	High
Thunder Bay	\$ 2,321	High
Average	\$ 1,746	
Median	\$ 1,813	

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

2015 Property Taxes - Eastern		Ranking
Brockville	\$ 1,356	Low
Quinte West	\$ 1,530	Low
Ottawa	\$ 1,786	Mid
Kingston	\$ 1,812	Mid
Cornwall	\$ 1,987	Mid
Peterborough	\$ 2,289	High
Belleville	\$ 2,479	High
Average	\$ 1,891	
Median	\$ 1,812	

2015 Property Taxes - Niagara/Hamilton		Ranking
Pelham	\$ 1,251	Low
Lincoln	\$ 1,274	Low
Grimsby	\$ 1,439	Low
Thorold	\$ 1,760	Mid
Niagara Falls	\$ 1,839	Mid
St. Catharines	\$ 1,975	Mid
Hamilton	\$ 2,040	High
Fort Erie	\$ 2,093	High
Welland	\$ 2,235	High
Port Colborne	\$ 2,336	High
Average	\$ 1,824	
Median	\$ 1,907	

2015 Property Taxes - GTA		Ranking
King	\$ 863	Low
Markham	\$ 921	Low
Vaughan	\$ 922	Low
Whitchurch-Stouffville	\$ 967	Low
Newmarket	\$ 978	Low
Richmond Hill	\$ 1,019	Low
Aurora	\$ 1,038	Low
Georgina	\$ 1,116	Low
Toronto (East)	\$ 1,518	Low
Mississauga	\$ 1,543	Low
Milton	\$ 1,619	Mid
Halton Hills	\$ 1,636	Mid
Clarington	\$ 1,690	Mid
Toronto (North)	\$ 1,784	Mid
Toronto (West)	\$ 1,813	Mid
Whitby	\$ 1,851	Mid
Brampton	\$ 2,007	High
Oshawa	\$ 2,012	High
Burlington	\$ 2,065	High
Oakville	\$ 2,075	High
Toronto (South)	\$ 2,112	High
Pickering	\$ 2,357	High
Average	\$ 1,541	
Median	\$ 1,628	

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

2015 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 1,091	Low
Timmins	\$ 1,257	Low
North Bay	\$ 1,586	Mid
Greater Sudbury	\$ 1,611	Mid
Thunder Bay	\$ 2,321	High
Average	\$ 1,573	
Median	\$ 1,586	

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Penetanguishene	\$ 1,235	Low
Barrie	\$ 1,298	Low
Collingwood	\$ 1,344	Low
Orillia	\$ 1,650	Mid
Orangeville	\$ 2,900	High
Average	\$ 1,685	
Median	\$ 1,344	

2015 Property Taxes - Southwest		Ranking
Hanover	\$ 1,184	Low
Centre Wellington	\$ 1,355	Low
London	\$ 1,666	Mid
Leamington	\$ 1,673	Mid
Windsor	\$ 1,696	Mid
Chatham-Kent	\$ 1,764	Mid
Waterloo	\$ 1,875	Mid
Guelph	\$ 1,879	Mid
Kitchener	\$ 1,916	Mid
Cambridge	\$ 1,996	High
Tillsonburg	\$ 2,000	High
Stratford	\$ 2,031	High
Amherstburg	\$ 2,081	High
Owen Sound	\$ 2,126	High
Ingersoll	\$ 2,158	High
Sarnia	\$ 2,271	High
St. Thomas	\$ 2,408	High
Average	\$ 1,887	
Median	\$ 1,916	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons



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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Smooth Rock Falls	\$ 0.50	\$ 0.17	\$ 0.67	Low
Centre Wellington	\$ 0.76	\$ 0.56	\$ 1.32	Low
Penetanguishene	\$ 0.78	\$ 0.60	\$ 1.38	Low
Leamington	\$ 0.98	\$ 0.70	\$ 1.68	Low
Prince Edward County	\$ 0.99	\$ 0.71	\$ 1.70	Low
Welland	\$ 1.18	\$ 0.57	\$ 1.75	Low
Wellington North	\$ 1.12	\$ 0.65	\$ 1.77	Low
Timmins	\$ 1.38	\$ 0.51	\$ 1.89	Low
Sarnia	\$ 1.20	\$ 0.83	\$ 2.03	Low
Quinte West	\$ 1.19	\$ 0.96	\$ 2.14	Low
Orillia	\$ 1.31	\$ 0.89	\$ 2.21	Low
Amherstburg	\$ 1.21	\$ 1.10	\$ 2.32	Low
Parry Sound	\$ 1.65	\$ 0.67	\$ 2.32	Low
Windsor	\$ 1.76	\$ 0.58	\$ 2.34	Low
Halton Hills	\$ 1.26	\$ 1.08	\$ 2.34	Low
Niagara-on-the-Lake	\$ 1.30	\$ 1.05	\$ 2.35	Low
London	\$ 1.45	\$ 0.91	\$ 2.36	Low
Milton	\$ 1.14	\$ 1.23	\$ 2.37	Low
Belleville	\$ 1.58	\$ 0.85	\$ 2.43	Low
Kitchener	\$ 1.40	\$ 1.04	\$ 2.44	Low
Sault Ste. Marie	\$ 1.87	\$ 0.60	\$ 2.47	Low
St. Catharines	\$ 1.63	\$ 0.85	\$ 2.48	Low
North Bay	\$ 1.67	\$ 0.82	\$ 2.49	Low

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
St. Thomas	\$ 1.63	\$ 0.90	\$ 2.53	Mid
St. Marys	\$ 1.56	\$ 0.97	\$ 2.53	Mid
Whitchurch-Stouffville	\$ 1.10	\$ 1.47	\$ 2.57	Mid
Hamilton	\$ 1.70	\$ 0.92	\$ 2.61	Mid
Greenstone	\$ 1.94	\$ 0.67	\$ 2.61	Mid
Brockville	\$ 1.70	\$ 0.96	\$ 2.66	Mid
Fort Erie	\$ 1.77	\$ 0.93	\$ 2.70	Mid
Collingwood	\$ 1.46	\$ 1.25	\$ 2.71	Mid
Waterloo	\$ 1.54	\$ 1.17	\$ 2.71	Mid
Newmarket	\$ 1.27	\$ 1.45	\$ 2.72	Mid
Orangeville	\$ 1.62	\$ 1.12	\$ 2.73	Mid
Grimsby	\$ 1.71	\$ 1.10	\$ 2.81	Mid
Oshawa	\$ 1.81	\$ 1.03	\$ 2.84	Mid
Owen Sound	\$ 1.89	\$ 1.02	\$ 2.91	Mid
Port Colborne	\$ 2.04	\$ 0.95	\$ 2.99	Mid
Georgina	\$ 1.58	\$ 1.45	\$ 3.03	Mid
Scugog	\$ 1.86	\$ 1.17	\$ 3.03	Mid
Erin	\$ 1.74	\$ 1.30	\$ 3.04	Mid
Markham	\$ 1.23	\$ 1.83	\$ 3.06	Mid
Innisfil	\$ 1.52	\$ 1.56	\$ 3.08	Mid
Richmond Hill	\$ 1.28	\$ 1.83	\$ 3.11	Mid
Thorold	\$ 2.09	\$ 1.09	\$ 3.19	Mid
Greater Sudbury	\$ 2.22	\$ 1.02	\$ 3.24	Mid
Stratford	\$ 2.03	\$ 1.21	\$ 3.24	Mid

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Brampton	\$ 1.74	\$ 1.56	\$ 3.30	High
Caledon	\$ 1.53	\$ 1.78	\$ 3.30	High
Cornwall	\$ 2.19	\$ 1.12	\$ 3.31	High
Peterborough	\$ 1.94	\$ 1.37	\$ 3.32	High
Tillsonburg	\$ 2.36	\$ 0.97	\$ 3.33	High
Vaughan	\$ 1.38	\$ 1.96	\$ 3.33	High
Clarington	\$ 2.00	\$ 1.36	\$ 3.36	High
Barrie	\$ 1.98	\$ 1.42	\$ 3.40	High
Guelph	\$ 2.00	\$ 1.41	\$ 3.41	High
Mississauga	\$ 1.66	\$ 1.82	\$ 3.48	High
Burlington	\$ 1.86	\$ 1.62	\$ 3.48	High
Niagara Falls	\$ 2.28	\$ 1.30	\$ 3.58	High
Kenora	\$ 2.49	\$ 1.13	\$ 3.62	High
Chatham-Kent	\$ 2.56	\$ 1.10	\$ 3.66	High
Aurora	\$ 1.73	\$ 2.11	\$ 3.84	High
Oakville	\$ 2.05	\$ 1.90	\$ 3.95	High
King	\$ 1.87	\$ 2.31	\$ 4.18	High
Cambridge	\$ 2.50	\$ 1.76	\$ 4.27	High
Whitby	\$ 2.51	\$ 1.77	\$ 4.29	High
Thunder Bay	\$ 3.32	\$ 1.24	\$ 4.56	High
Pickering	\$ 2.67	\$ 1.93	\$ 4.59	High
Kingston	\$ 2.97	\$ 1.80	\$ 4.76	High
Puslinch	\$ 2.80	\$ 2.32	\$ 5.12	High
Ottawa	\$ 3.16	\$ 2.17	\$ 5.33	High
Average	\$ 1.73	\$ 1.20	\$ 2.94	
Median	\$ 1.70	\$ 1.10	\$ 2.84	

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

***Municipalities with populations
less than 15,000***

2015 Property Taxes		Ranking
Smooth Rock Falls	\$ 0.67	Low
Penetanguishene	\$ 1.38	Low
Wellington North	\$ 1.77	Low
Parry Sound	\$ 2.32	Low
St. Marys	\$ 2.53	Mid
Greenstone	\$ 2.61	Mid
Erin	\$ 3.04	Mid
Puslinch	\$ 5.12	High
Average	\$ 2.43	
Median	\$ 2.42	

***Municipalities with populations
between 15,000—29,999***

2015 Property Taxes		Ranking
Centre Wellington	\$ 1.32	Low
Leamington	\$ 1.68	Low
Prince Edward County	\$ 1.70	Low
Amherstburg	\$ 2.32	Low
Niagara-on-the-Lake	\$ 2.35	Low
Brockville	\$ 2.66	Mid
Collingwood	\$ 2.71	Mid
Orangeville	\$ 2.73	Mid
Grimsby	\$ 2.81	Mid
Owen Sound	\$ 2.91	Mid
Port Colborne	\$ 2.99	Mid
Scugog	\$ 3.03	Mid
Thorold	\$ 3.19	Mid
Tillsonburg	\$ 3.33	High
Kenora	\$ 3.62	High
King	\$ 4.18	High
Average	\$ 2.72	
Median	\$ 2.77	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Welland	\$ 1.75	Low
Timmins	\$ 1.89	Low
Sarnia	\$ 2.03	Low
Quinte West	\$ 2.14	Low
Orillia	\$ 2.21	Low
Halton Hills	\$ 2.34	Low
Belleville	\$ 2.43	Low
Sault Ste. Marie	\$ 2.47	Low
North Bay	\$ 2.49	Low
St. Thomas	\$ 2.53	Mid
Whitchurch-Stouffville	\$ 2.57	Mid
Fort Erie	\$ 2.70	Mid
Newmarket	\$ 2.72	Mid
Georgina	\$ 3.03	Mid
Innisfil	\$ 3.08	Mid
Stratford	\$ 3.24	Mid
Caledon	\$ 3.30	High
Cornwall	\$ 3.31	High
Peterborough	\$ 3.32	High
Clarington	\$ 3.36	High
Niagara Falls	\$ 3.58	High
Aurora	\$ 3.84	High
Pickering	\$ 4.59	High
Average	\$ 2.82	
Median	\$ 2.70	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Windsor	\$ 2.34	Low
London	\$ 2.36	Low
Milton	\$ 2.37	Low
Kitchener	\$ 2.44	Low
St. Catharines	\$ 2.48	Low
Hamilton	\$ 2.61	Mid
Waterloo	\$ 2.71	Mid
Oshawa	\$ 2.84	Mid
Markham	\$ 3.06	Mid
Richmond Hill	\$ 3.11	Mid
Greater Sudbury	\$ 3.24	Mid
Brampton	\$ 3.30	High
Vaughan	\$ 3.33	High
Barrie	\$ 3.40	High
Guelph	\$ 3.41	High
Mississauga	\$ 3.48	High
Burlington	\$ 3.48	High
Chatham-Kent	\$ 3.66	High
Oakville	\$ 3.95	High
Cambridge	\$ 4.27	High
Whitby	\$ 4.29	High
Thunder Bay	\$ 4.56	High
Kingston	\$ 4.76	High
Ottawa	\$ 5.33	High
Average	\$ 3.37	
Median	\$ 3.32	

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

2015 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 1.70	Low
Quinte West	\$ 2.14	Low
Belleville	\$ 2.43	Low
Brockville	\$ 2.66	Mid
Cornwall	\$ 3.31	High
Peterborough	\$ 3.32	High
Kingston	\$ 4.76	High
Ottawa	\$ 5.33	High
Average	\$ 3.21	
Median	\$ 2.98	

2015 Property Taxes - Niagara/Hamilton		Ranking
Welland	\$ 1.75	Low
Niagara-on-the-Lake	\$ 2.35	Low
St. Catharines	\$ 2.48	Low
Hamilton	\$ 2.61	Mid
Fort Erie	\$ 2.70	Mid
Grimsby	\$ 2.81	Mid
Port Colborne	\$ 2.99	Mid
Thorold	\$ 3.19	Mid
Niagara Falls	\$ 3.58	High
Average	\$ 2.72	
Median	\$ 2.70	

2015 Property Taxes - GTA		Ranking
Halton Hills	\$ 2.34	Low
Milton	\$ 2.37	Low
Whitchurch-Stouffville	\$ 2.57	Mid
Newmarket	\$ 2.72	Mid
Oshawa	\$ 2.84	Mid
Georgina	\$ 3.03	Mid
Scugog	\$ 3.03	Mid
Markham	\$ 3.06	Mid
Richmond Hill	\$ 3.11	Mid
Brampton	\$ 3.30	High
Caledon	\$ 3.30	High
Vaughan	\$ 3.33	High
Clarington	\$ 3.36	High
Mississauga	\$ 3.48	High
Burlington	\$ 3.48	High
Aurora	\$ 3.84	High
Oakville	\$ 3.95	High
King	\$ 4.18	High
Whitby	\$ 4.29	High
Pickering	\$ 4.59	High
Average	\$ 3.31	
Median	\$ 3.30	

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

2015 Property Taxes - North		Ranking
Smooth Rock Falls	\$ 0.67	Low
Timmins	\$ 1.89	Low
Parry Sound	\$ 2.32	Low
Sault Ste. Marie	\$ 2.47	Low
North Bay	\$ 2.49	Low
Greenstone	\$ 2.61	Mid
Greater Sudbury	\$ 3.24	Mid
Kenora	\$ 3.62	High
Thunder Bay	\$ 4.56	High
Average	\$ 2.65	
Median	\$ 2.49	

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Penetanguishene	\$ 1.38	Low
Orillia	\$ 2.21	Low
Collingwood	\$ 2.71	Mid
Orangeville	\$ 2.73	Mid
Innisfil	\$ 3.08	Mid
Barrie	\$ 3.40	High
Average	\$ 2.58	
Median	\$ 2.72	

2015 Property Taxes - Southwest		Ranking
Centre Wellington	\$ 1.32	Low
Leamington	\$ 1.68	Low
Wellington North	\$ 1.77	Low
Sarnia	\$ 2.03	Low
Amherstburg	\$ 2.32	Low
Windsor	\$ 2.34	Low
London	\$ 2.36	Low
Kitchener	\$ 2.44	Low
St. Thomas	\$ 2.53	Mid
St. Marys	\$ 2.53	Mid
Waterloo	\$ 2.71	Mid
Owen Sound	\$ 2.91	Mid
Erin	\$ 3.04	Mid
Stratford	\$ 3.24	Mid
Tillsonburg	\$ 3.33	High
Guelph	\$ 3.41	High
Chatham-Kent	\$ 3.66	High
Cambridge	\$ 4.27	High
Puslinch	\$ 5.12	High
Average	\$ 2.79	
Median	\$ 2.53	

Commercial Summary - Office

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

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Saugeen Shores	\$ 0.50	\$ 0.54	\$ 1.04	Low
Gravenhurst	\$ 0.81	\$ 0.45	\$ 1.26	Low
Penetanguishene	\$ 0.74	\$ 0.58	\$ 1.32	Low
Elliot Lake	\$ 1.01	\$ 0.37	\$ 1.38	Low
Greenstone	\$ 1.13	\$ 0.39	\$ 1.53	Low
Puslinch	\$ 0.82	\$ 0.71	\$ 1.53	Low
Stratford	\$ 1.08	\$ 0.65	\$ 1.73	Low
Springwater	\$ 0.73	\$ 1.07	\$ 1.80	Low
The Blue Mountains	\$ 0.73	\$ 1.09	\$ 1.82	Low
Wellington North	\$ 1.15	\$ 0.67	\$ 1.82	Low
Meaford	\$ 0.96	\$ 0.92	\$ 1.88	Low
St. Marys	\$ 1.26	\$ 0.78	\$ 2.04	Low
Kingsville	\$ 0.95	\$ 1.12	\$ 2.07	Low
Kincardine	\$ 1.06	\$ 1.03	\$ 2.09	Low
Middlesex Centre	\$ 0.92	\$ 1.22	\$ 2.14	Low
Timmins	\$ 1.61	\$ 0.59	\$ 2.20	Low
Minto	\$ 1.40	\$ 0.82	\$ 2.22	Low
Prince Edward County	\$ 1.33	\$ 0.96	\$ 2.29	Low
Strathroy-Caradoc	\$ 1.11	\$ 1.27	\$ 2.38	Low
Wellesley	\$ 1.30	\$ 1.13	\$ 2.43	Low
East Gwillimbury	\$ 1.11	\$ 1.35	\$ 2.45	Low
Lambton Shores	\$ 1.29	\$ 1.17	\$ 2.46	Low
West Lincoln	\$ 1.48	\$ 0.99	\$ 2.47	Low
Mapleton	\$ 1.50	\$ 0.99	\$ 2.49	Low
Parry Sound	\$ 1.85	\$ 0.75	\$ 2.60	Low
Erin	\$ 1.53	\$ 1.15	\$ 2.67	Low
Wilmot	\$ 1.39	\$ 1.29	\$ 2.67	Low
Leamington	\$ 1.52	\$ 1.21	\$ 2.73	Low
Kenora	\$ 1.87	\$ 0.87	\$ 2.74	Low
Amherstburg	\$ 1.43	\$ 1.31	\$ 2.74	Low
King	\$ 1.24	\$ 1.53	\$ 2.76	Low
Bracebridge	\$ 1.81	\$ 0.97	\$ 2.78	Low
Huntsville	\$ 1.75	\$ 1.03	\$ 2.78	Low

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Georgina	\$ 1.48	\$ 1.35	\$ 2.83	Mid
Centre Wellington	\$ 1.66	\$ 1.23	\$ 2.89	Mid
Wasaga Beach	\$ 1.34	\$ 1.60	\$ 2.95	Mid
Guelph-Eramosa	\$ 1.67	\$ 1.28	\$ 2.95	Mid
Innisfil	\$ 1.46	\$ 1.50	\$ 2.96	Mid
North Dumfries	\$ 1.52	\$ 1.48	\$ 3.00	Mid
Orillia	\$ 1.79	\$ 1.22	\$ 3.01	Mid
Central Huron	\$ 1.66	\$ 1.36	\$ 3.02	Mid
North Bay	\$ 2.03	\$ 0.99	\$ 3.02	Mid
Belleville	\$ 2.01	\$ 1.07	\$ 3.08	Mid
Niagara-on-the-Lake	\$ 1.71	\$ 1.39	\$ 3.10	Mid
Hanover	\$ 1.58	\$ 1.53	\$ 3.11	Mid
Thorold	\$ 2.09	\$ 1.09	\$ 3.17	Mid
Tillsonburg	\$ 1.95	\$ 1.25	\$ 3.20	Mid
Grimsby	\$ 2.00	\$ 1.20	\$ 3.20	Mid
Brock	\$ 1.95	\$ 1.26	\$ 3.21	Mid
Fort Erie	\$ 2.11	\$ 1.11	\$ 3.22	Mid
Niagara Falls	\$ 2.07	\$ 1.18	\$ 3.24	Mid
Whitchurch-Stouffville	\$ 1.43	\$ 1.91	\$ 3.34	Mid
Newmarket	\$ 1.58	\$ 1.81	\$ 3.39	Mid
Windsor	\$ 2.37	\$ 1.03	\$ 3.40	Mid
Halton Hills	\$ 1.83	\$ 1.58	\$ 3.42	Mid
Quinte West	\$ 1.91	\$ 1.53	\$ 3.44	Mid
Richmond Hill	\$ 1.42	\$ 2.04	\$ 3.46	Mid
Collingwood	\$ 1.84	\$ 1.67	\$ 3.51	Mid
Milton	\$ 1.70	\$ 1.83	\$ 3.53	Mid
Whitby	\$ 2.09	\$ 1.47	\$ 3.56	Mid
Ingersoll	\$ 2.33	\$ 1.29	\$ 3.62	Mid
Waterloo	\$ 2.06	\$ 1.56	\$ 3.62	Mid
Brant	\$ 1.98	\$ 1.68	\$ 3.65	Mid
Welland	\$ 2.51	\$ 1.21	\$ 3.72	Mid
Kingston	\$ 2.32	\$ 1.40	\$ 3.72	Mid
St. Catharines	\$ 2.45	\$ 1.28	\$ 3.73	Mid
Owen Sound	\$ 2.45	\$ 1.33	\$ 3.78	Mid

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Markham	\$ 1.52	\$ 2.27	\$ 3.80	High
Chatham-Kent	\$ 2.68	\$ 1.15	\$ 3.83	High
Lincoln	\$ 2.33	\$ 1.51	\$ 3.83	High
Oshawa	\$ 2.47	\$ 1.41	\$ 3.88	High
Pelham	\$ 2.41	\$ 1.47	\$ 3.88	High
Port Colborne	\$ 2.65	\$ 1.24	\$ 3.88	High
Kitchener	\$ 2.23	\$ 1.66	\$ 3.89	High
Scugog	\$ 2.24	\$ 1.68	\$ 3.92	High
Woolwich	\$ 2.02	\$ 1.90	\$ 3.92	High
Sault Ste. Marie	\$ 2.88	\$ 1.13	\$ 4.01	High
Greater Sudbury	\$ 2.78	\$ 1.28	\$ 4.06	High
Sarnia	\$ 2.52	\$ 1.57	\$ 4.09	High
Pickering	\$ 2.45	\$ 1.77	\$ 4.21	High
Burlington	\$ 2.27	\$ 1.98	\$ 4.25	High
Barrie	\$ 2.48	\$ 1.78	\$ 4.26	High
St. Thomas	\$ 2.77	\$ 1.53	\$ 4.31	High
Oakville	\$ 2.25	\$ 2.08	\$ 4.33	High
Orangeville	\$ 2.56	\$ 1.77	\$ 4.33	High
Vaughan	\$ 1.79	\$ 2.55	\$ 4.34	High
London	\$ 2.68	\$ 1.68	\$ 4.37	High
Guelph	\$ 2.58	\$ 1.82	\$ 4.40	High
Aurora	\$ 2.02	\$ 2.45	\$ 4.47	High
Peterborough	\$ 2.70	\$ 1.91	\$ 4.61	High
Cambridge	\$ 2.72	\$ 1.92	\$ 4.64	High
Mississauga	\$ 2.22	\$ 2.42	\$ 4.64	High
Thunder Bay	\$ 3.39	\$ 1.26	\$ 4.65	High
Brampton	\$ 2.52	\$ 2.26	\$ 4.78	High
Caledon	\$ 2.22	\$ 2.57	\$ 4.79	High
Clarington	\$ 3.35	\$ 1.50	\$ 4.85	High
Hamilton	\$ 3.30	\$ 1.78	\$ 5.08	High
Brockville	\$ 3.28	\$ 1.86	\$ 5.13	High
Cornwall	\$ 3.72	\$ 1.90	\$ 5.62	High
Ottawa	\$ 3.37	\$ 2.35	\$ 5.72	High
Average	\$ 1.90	\$ 1.38	\$ 3.28	
Median	\$ 1.86	\$ 1.30	\$ 3.23	

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

***Municipalities with populations
less than 15,000***

2015 Property Taxes		Ranking
Saugeen Shores	\$ 1.04	Low
Gravenhurst	\$ 1.26	Low
Penetanguishene	\$ 1.32	Low
Elliot Lake	\$ 1.38	Low
Greenstone	\$ 1.53	Low
Puslinch	\$ 1.53	Low
The Blue Mountains	\$ 1.82	Low
Wellington North	\$ 1.82	Low
Meaford	\$ 1.88	Low
St. Marys	\$ 2.04	Low
Kincardine	\$ 2.09	Low
Minto	\$ 2.22	Low
Wellesley	\$ 2.43	Low
Lambton Shores	\$ 2.46	Low
West Lincoln	\$ 2.47	Low
Mapleton	\$ 2.49	Low
Parry Sound	\$ 2.60	Low
Erin	\$ 2.67	Low
Guelph-Eramosa	\$ 2.95	Mid
North Dumfries	\$ 3.00	Mid
Central Huron	\$ 3.02	Mid
Hanover	\$ 3.11	Mid
Brock	\$ 3.21	Mid
Ingersoll	\$ 3.62	Mid
Average	\$ 2.25	
Median	\$ 2.33	

***Municipalities with populations
between 15,000—29,999***

2015 Property Taxes		Ranking
Springwater	\$ 1.80	Low
Kingsville	\$ 2.07	Low
Middlesex Centre	\$ 2.14	Low
Prince Edward County	\$ 2.29	Low
Strathroy-Caradoc	\$ 2.38	Low
East Gwillimbury	\$ 2.45	Low
Wilmot	\$ 2.67	Low
Leamington	\$ 2.73	Low
Kenora	\$ 2.74	Low
Amherstburg	\$ 2.74	Low
King	\$ 2.76	Low
Bracebridge	\$ 2.78	Low
Huntsville	\$ 2.78	Low
Centre Wellington	\$ 2.89	Mid
Wasaga Beach	\$ 2.95	Mid
Niagara-on-the-Lake	\$ 3.10	Mid
Thorold	\$ 3.17	Mid
Tillsonburg	\$ 3.20	Mid
Grimsby	\$ 3.20	Mid
Collingwood	\$ 3.51	Mid
Owen Sound	\$ 3.78	Mid
Lincoln	\$ 3.83	High
Pelham	\$ 3.88	High
Port Colborne	\$ 3.88	High
Scugog	\$ 3.92	High
Woolwich	\$ 3.92	High
Orangeville	\$ 4.33	High
Brockville	\$ 5.13	High
Average	\$ 3.11	
Median	\$ 2.92	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Stratford	\$ 1.73	Low
Timmins	\$ 2.20	Low
Georgina	\$ 2.83	Mid
Innisfil	\$ 2.96	Mid
Orillia	\$ 3.01	Mid
North Bay	\$ 3.02	Mid
Belleville	\$ 3.08	Mid
Fort Erie	\$ 3.22	Mid
Niagara Falls	\$ 3.24	Mid
Whitchurch-Stouffville	\$ 3.34	Mid
Newmarket	\$ 3.39	Mid
Halton Hills	\$ 3.42	Mid
Quinte West	\$ 3.44	Mid
Brant	\$ 3.65	Mid
Welland	\$ 3.72	Mid
Sault Ste. Marie	\$ 4.01	High
Sarnia	\$ 4.09	High
Pickering	\$ 4.21	High
St. Thomas	\$ 4.31	High
Aurora	\$ 4.47	High
Peterborough	\$ 4.61	High
Caledon	\$ 4.79	High
Clarington	\$ 4.85	High
Cornwall	\$ 5.62	High
Average	\$ 3.63	
Median	\$ 3.43	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Windsor	\$ 3.40	Mid
Richmond Hill	\$ 3.46	Mid
Milton	\$ 3.53	Mid
Whitby	\$ 3.56	Mid
Waterloo	\$ 3.62	Mid
Kingston	\$ 3.72	Mid
St. Catharines	\$ 3.73	Mid
Markham	\$ 3.80	High
Chatham-Kent	\$ 3.83	High
Oshawa	\$ 3.88	High
Kitchener	\$ 3.89	High
Greater Sudbury	\$ 4.06	High
Burlington	\$ 4.25	High
Barrie	\$ 4.26	High
Oakville	\$ 4.33	High
Vaughan	\$ 4.34	High
London	\$ 4.37	High
Guelph	\$ 4.40	High
Cambridge	\$ 4.64	High
Mississauga	\$ 4.64	High
Thunder Bay	\$ 4.65	High
Brampton	\$ 4.78	High
Hamilton	\$ 5.08	High
Ottawa	\$ 5.72	High
Average	\$ 4.16	
Median	\$ 4.15	

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

2015 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2.29	Low
Belleville	\$ 3.08	Mid
Quinte West	\$ 3.44	Mid
Kingston	\$ 3.72	Mid
Peterborough	\$ 4.61	High
Brockville	\$ 5.13	High
Cornwall	\$ 5.62	High
Ottawa	\$ 5.72	High
Average	\$ 4.20	
Median	\$ 4.16	

2015 Property Taxes - GTA		Ranking
East Gwillimbury	\$ 2.45	Low
King	\$ 2.76	Low
Georgina	\$ 2.83	Mid
Brock	\$ 3.21	Mid
Whitchurch-Stouffville	\$ 3.34	Mid
Newmarket	\$ 3.39	Mid
Halton Hills	\$ 3.42	Mid
Richmond Hill	\$ 3.46	Mid
Milton	\$ 3.53	Mid
Whitby	\$ 3.56	Mid
Markham	\$ 3.80	High
Oshawa	\$ 3.88	High
Scugog	\$ 3.92	High
Pickering	\$ 4.21	High
Burlington	\$ 4.25	High
Oakville	\$ 4.33	High
Vaughan	\$ 4.34	High
Aurora	\$ 4.47	High
Mississauga	\$ 4.64	High
Brampton	\$ 4.78	High
Caledon	\$ 4.79	High
Clarington	\$ 4.85	High
Average	\$ 3.83	
Median	\$ 3.84	

2015 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 2.47	Low
Niagara-on-the-Lake	\$ 3.10	Mid
Thorold	\$ 3.17	Mid
Grimsby	\$ 3.20	Mid
Fort Erie	\$ 3.22	Mid
Niagara Falls	\$ 3.24	Mid
Welland	\$ 3.72	Mid
St. Catharines	\$ 3.73	Mid
Lincoln	\$ 3.83	High
Pelham	\$ 3.88	High
Port Colborne	\$ 3.88	High
Hamilton	\$ 5.08	High
Average	\$ 3.54	
Median	\$ 3.48	

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

2015 Property Taxes - North		Ranking
Elliot Lake	\$ 1.38	Low
Greenstone	\$ 1.53	Low
Timmins	\$ 2.20	Low
Parry Sound	\$ 2.60	Low
Kenora	\$ 2.74	Low
North Bay	\$ 3.02	Mid
Sault Ste. Marie	\$ 4.01	High
Greater Sudbury	\$ 4.06	High
Thunder Bay	\$ 4.65	High
Average	\$ 2.91	
Median	\$ 2.74	

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	\$ 1.26	Low
Penetanguishene	\$ 1.32	Low
Springwater	\$ 1.80	Low
Bracebridge	\$ 2.78	Low
Huntsville	\$ 2.78	Low
Wasaga Beach	\$ 2.95	Mid
Innisfil	\$ 2.96	Mid
Orillia	\$ 3.01	Mid
Collingwood	\$ 3.51	Mid
Barrie	\$ 4.26	High
Orangeville	\$ 4.33	High
Average	\$ 2.81	
Median	\$ 2.95	

2015 Property Taxes - Southwest		Ranking
Saugeen Shores	\$ 1.04	Low
Puslinch	\$ 1.53	Low
Stratford	\$ 1.73	Low
The Blue Mountains	\$ 1.82	Low
Wellington North	\$ 1.82	Low
Meaford	\$ 1.88	Low
St. Marys	\$ 2.04	Low
Kingsville	\$ 2.07	Low
Kincardine	\$ 2.09	Low
Middlesex Centre	\$ 2.14	Low
Minto	\$ 2.22	Low
Strathroy-Caradoc	\$ 2.38	Low
Wellesley	\$ 2.43	Low
Lambton Shores	\$ 2.46	Low
Mapleton	\$ 2.49	Low
Erin	\$ 2.67	Low
Wilmot	\$ 2.67	Low
Leamington	\$ 2.73	Low
Amherstburg	\$ 2.74	Low
Centre Wellington	\$ 2.89	Mid
Guelph-Eramosa	\$ 2.95	Mid
North Dumfries	\$ 3.00	Mid
Central Huron	\$ 3.02	Mid
Hanover	\$ 3.11	Mid
Tillsonburg	\$ 3.20	Mid
Windsor	\$ 3.40	Mid
Ingersoll	\$ 3.62	Mid
Waterloo	\$ 3.62	Mid
Brant	\$ 3.65	Mid
Owen Sound	\$ 3.78	Mid
Chatham-Kent	\$ 3.83	High
Kitchener	\$ 3.89	High
Woolwich	\$ 3.92	High
Sarnia	\$ 4.09	High
St. Thomas	\$ 4.31	High
London	\$ 4.37	High
Guelph	\$ 4.40	High
Cambridge	\$ 4.64	High
Average	\$ 2.91	
Median	\$ 2.81	

Commercial Summary - Neighbourhood Shopping

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

Commercial Comparisons—Hotels (per suite)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Clarington	\$ 323	\$ 221	\$ 543	Low
Halton Hills	\$ 480	\$ 415	\$ 895	Low
Chatham-Kent	\$ 640	\$ 274	\$ 914	Low
Aurora	\$ 423	\$ 513	\$ 936	Low
Lincoln	\$ 570	\$ 369	\$ 939	Low
Fort Erie	\$ 675	\$ 354	\$ 1,029	Low
Wasaga Beach	\$ 486	\$ 554	\$ 1,040	Low
Sarnia	\$ 644	\$ 432	\$ 1,076	Low
Richmond Hill	\$ 458	\$ 656	\$ 1,114	Low
Kenora	\$ 785	\$ 359	\$ 1,145	Low
Whitby	\$ 677	\$ 478	\$ 1,155	Low
Quinte West	\$ 660	\$ 531	\$ 1,192	Low
Newmarket	\$ 576	\$ 659	\$ 1,234	Low
Mississauga	\$ 591	\$ 646	\$ 1,237	Low
Oakville	\$ 646	\$ 598	\$ 1,244	Low
St. Catharines	\$ 841	\$ 441	\$ 1,282	Low
Windsor	\$ 901	\$ 393	\$ 1,294	Low
Brockville	\$ 832	\$ 471	\$ 1,303	Low

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Oshawa	\$ 831	\$ 472	\$ 1,303	Mid
Ingersoll	\$ 910	\$ 412	\$ 1,323	Mid
Orillia	\$ 794	\$ 539	\$ 1,333	Mid
Burlington	\$ 757	\$ 660	\$ 1,417	Mid
Grimsby	\$ 910	\$ 585	\$ 1,495	Mid
Markham	\$ 613	\$ 915	\$ 1,528	Mid
Guelph	\$ 900	\$ 634	\$ 1,534	Mid
Barrie	\$ 902	\$ 645	\$ 1,547	Mid
Timmins	\$ 1,131	\$ 418	\$ 1,549	Mid
Brampton	\$ 821	\$ 736	\$ 1,557	Mid
Milton	\$ 753	\$ 811	\$ 1,564	Mid
Welland	\$ 1,064	\$ 512	\$ 1,576	Mid
Kitchener	\$ 908	\$ 673	\$ 1,581	Mid
Parry Sound	\$ 1,161	\$ 471	\$ 1,632	Mid
London	\$ 1,007	\$ 630	\$ 1,638	Mid
Owen Sound	\$ 1,069	\$ 579	\$ 1,647	Mid
Caledon	\$ 786	\$ 882	\$ 1,668	Mid
North Bay	\$ 1,205	\$ 512	\$ 1,717	Mid

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Sault Ste. Marie	\$ 1,241	\$ 487	\$ 1,728	High
Thorold	\$ 1,138	\$ 594	\$ 1,731	High
Cambridge	\$ 1,018	\$ 717	\$ 1,734	High
Kincardine	\$ 896	\$ 878	\$ 1,774	High
Collingwood	\$ 938	\$ 849	\$ 1,787	High
Greater Sudbury	\$ 1,302	\$ 601	\$ 1,903	High
Thunder Bay	\$ 1,393	\$ 519	\$ 1,912	High
Stratford	\$ 1,254	\$ 698	\$ 1,951	High
Cornwall	\$ 1,301	\$ 666	\$ 1,967	High
Vaughan	\$ 832	\$ 1,181	\$ 2,013	High
Ottawa	\$ 1,215	\$ 830	\$ 2,045	High
Hamilton	\$ 1,395	\$ 752	\$ 2,148	High
Niagara Falls	\$ 1,447	\$ 822	\$ 2,270	High
Belleville	\$ 1,527	\$ 823	\$ 2,350	High
Kingston	\$ 1,545	\$ 934	\$ 2,479	High
Waterloo	\$ 1,552	\$ 1,180	\$ 2,732	High
Niagara-on-the-Lake	\$ 1,728	\$ 1,405	\$ 3,133	High
Orangeville	\$ 1,932	\$ 1,334	\$ 3,266	High
Average	\$ 951	\$ 643	\$ 1,595	
Median	\$ 900	\$ 600	\$ 1,553	

**Commercial Comparisons - Hotel by Population Group
Taxes per Suite**

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
Ingersoll	\$ 1,323	Mid
Parry Sound	\$ 1,632	Mid
Kincardine	\$ 1,774	High
Average	\$ 1,576	
Median	\$ 1,632	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
Lincoln	\$ 939	Low
Wasaga Beach	\$ 1,040	Low
Kenora	\$ 1,145	Low
Brockville	\$ 1,303	Low
Grimsby	\$ 1,495	Mid
Owen Sound	\$ 1,647	Mid
Thorold	\$ 1,731	High
Collingwood	\$ 1,787	High
Niagara-on-the-Lake	\$ 3,133	High
Orangeville	\$ 3,266	High
Average	\$ 1,749	
Median	\$ 1,571	

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Clarington	\$ 543	Low
Halton Hills	\$ 895	Low
Aurora	\$ 936	Low
Fort Erie	\$ 1,029	Low
Sarnia	\$ 1,076	Low
Quinte West	\$ 1,192	Low
Newmarket	\$ 1,234	Low
Orillia	\$ 1,333	Mid
Timmins	\$ 1,549	Mid
Welland	\$ 1,576	Mid
Caledon	\$ 1,668	Mid
North Bay	\$ 1,717	Mid
Sault Ste. Marie	\$ 1,728	High
Stratford	\$ 1,951	High
Cornwall	\$ 1,967	High
Niagara Falls	\$ 2,270	High
Belleville	\$ 2,350	High
Average	\$ 1,471	
Median	\$ 1,549	

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

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Chatham-Kent	\$ 914	Low
Richmond Hill	\$ 1,114	Low
Whitby	\$ 1,155	Low
Mississauga	\$ 1,237	Low
Oakville	\$ 1,244	Low
St. Catharines	\$ 1,282	Low
Windsor	\$ 1,294	Low
Oshawa	\$ 1,303	Mid
Burlington	\$ 1,417	Mid
Markham	\$ 1,528	Mid
Guelph	\$ 1,534	Mid
Barrie	\$ 1,547	Mid
Brampton	\$ 1,557	Mid
Milton	\$ 1,564	Mid
Kitchener	\$ 1,581	Mid
London	\$ 1,638	Mid
Cambridge	\$ 1,734	High
Greater Sudbury	\$ 1,903	High
Thunder Bay	\$ 1,912	High
Vaughan	\$ 2,013	High
Ottawa	\$ 2,045	High
Hamilton	\$ 2,148	High
Kingston	\$ 2,479	High
Waterloo	\$ 2,732	High
Average	\$ 1,620	
Median	\$ 1,552	

**Commercial Comparisons - Hotel—by Location
Taxes per Suite**

2015 Property Taxes - Eastern		Ranking
Quinte West	\$ 1,192	Low
Brockville	\$ 1,303	Low
Cornwall	\$ 1,967	High
Ottawa	\$ 2,045	High
Belleville	\$ 2,350	High
Kingston	\$ 2,479	High
Average	\$ 1,889	
Median	\$ 2,006	

2015 Property Taxes - Niagara/Hamilton		Ranking
Lincoln	\$ 939	Low
Fort Erie	\$ 1,029	Low
St. Catharines	\$ 1,282	Low
Grimsby	\$ 1,495	Mid
Welland	\$ 1,576	Mid
Thorold	\$ 1,731	High
Hamilton	\$ 2,148	High
Niagara Falls	\$ 2,270	High
Niagara-on-the-Lake	\$ 3,133	High
Average	\$ 1,734	
Median	\$ 1,576	

2015 Property Taxes - GTA		Ranking
Clarington	\$ 543	Low
Halton Hills	\$ 895	Low
Aurora	\$ 936	Low
Richmond Hill	\$ 1,114	Low
Whitby	\$ 1,155	Low
Newmarket	\$ 1,234	Low
Mississauga	\$ 1,237	Low
Oakville	\$ 1,244	Low
Oshawa	\$ 1,303	Mid
Burlington	\$ 1,417	Mid
Markham	\$ 1,528	Mid
Brampton	\$ 1,557	Mid
Milton	\$ 1,564	Mid
Caledon	\$ 1,668	Mid
Vaughan	\$ 2,013	High
Average	\$ 1,294	
Median	\$ 1,244	

2015 Property Taxes - North		Ranking
Kenora	\$ 1,145	Low
Timmins	\$ 1,549	Mid
Parry Sound	\$ 1,632	Mid
North Bay	\$ 1,717	Mid
Sault Ste. Marie	\$ 1,728	High
Greater Sudbury	\$ 1,903	High
Thunder Bay	\$ 1,912	High
Average	\$ 1,655	
Median	\$ 1,717	

**Commercial Comparisons - Hotel—by Location (cont'd)
Taxes per Suite**

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Wasaga Beach	\$ 1,040	Low
Orillia	\$ 1,333	Mid
Barrie	\$ 1,547	Mid
Collingwood	\$ 1,787	High
Orangeville	\$ 3,266	High
Average	\$ 1,795	
Median	\$ 1,547	

2015 Property Taxes - Southwest		Ranking
Chatham-Kent	\$ 914	Low
Sarnia	\$ 1,076	Low
Windsor	\$ 1,294	Low
Ingersoll	\$ 1,323	Mid
Guelph	\$ 1,534	Mid
Kitchener	\$ 1,581	Mid
London	\$ 1,638	Mid
Owen Sound	\$ 1,647	Mid
Cambridge	\$ 1,734	High
Kincardine	\$ 1,774	High
Stratford	\$ 1,951	High
Waterloo	\$ 2,732	High
Average	\$ 1,600	
Median	\$ 1,609	

Commercial Summary - Hotel

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

Commercial Comparisons—Motel (taxes per suite)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking		2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Kingsville	\$ 201	\$ 221	\$ 423	Low	Mississauga	\$ 465	\$ 509	\$ 974	Mid
Amherstburg	\$ 254	\$ 176	\$ 430	Low	Orillia	\$ 627	\$ 360	\$ 986	Mid
Gravenhurst	\$ 323	\$ 175	\$ 498	Low	Innisfil	\$ 508	\$ 495	\$ 1,003	Mid
Central Huron	\$ 295	\$ 214	\$ 509	Low	Grimsby	\$ 623	\$ 401	\$ 1,024	Mid
Thorold	\$ 389	\$ 182	\$ 571	Low	Quinte West	\$ 591	\$ 476	\$ 1,067	Mid
Brant	\$ 319	\$ 265	\$ 584	Low	Leamington	\$ 631	\$ 474	\$ 1,104	Mid
Huntsville	\$ 404	\$ 232	\$ 636	Low	Bracebridge	\$ 720	\$ 387	\$ 1,107	Mid
Wasaga Beach	\$ 309	\$ 370	\$ 679	Low	Oshawa	\$ 757	\$ 357	\$ 1,114	Mid
Kincardine	\$ 368	\$ 345	\$ 713	Low	Wellington North	\$ 715	\$ 399	\$ 1,114	Mid
Fort Erie	\$ 477	\$ 243	\$ 719	Low	Meaford	\$ 594	\$ 524	\$ 1,118	Mid
Prince Edward County	\$ 433	\$ 290	\$ 723	Low	Chatham-Kent	\$ 796	\$ 336	\$ 1,132	Mid
Wainfleet	\$ 491	\$ 257	\$ 748	Low	Burlington	\$ 633	\$ 502	\$ 1,135	Mid
Greenstone	\$ 575	\$ 194	\$ 769	Low	Pelham	\$ 867	\$ 280	\$ 1,147	Mid
Caledon	\$ 418	\$ 388	\$ 806	Low	Welland	\$ 779	\$ 374	\$ 1,153	Mid
Lambton Shores	\$ 465	\$ 409	\$ 874	Low	North Bay	\$ 794	\$ 368	\$ 1,162	Mid
Richmond Hill	\$ 365	\$ 511	\$ 877	Low	Sarnia	\$ 702	\$ 467	\$ 1,169	Mid
Grey Highlands	\$ 388	\$ 498	\$ 886	Low	Hanover	\$ 609	\$ 573	\$ 1,182	Mid
Sault Ste. Marie	\$ 646	\$ 243	\$ 890	Low	Thunder Bay	\$ 844	\$ 357	\$ 1,201	Mid
Smooth Rock Falls	\$ 673	\$ 228	\$ 900	Low	Vaughan	\$ 510	\$ 717	\$ 1,228	Mid
Port Colborne	\$ 629	\$ 280	\$ 909	Low	Brampton	\$ 665	\$ 582	\$ 1,247	Mid
Clarington	\$ 667	\$ 265	\$ 932	Low	Milton	\$ 613	\$ 653	\$ 1,266	Mid
Parry Sound	\$ 671	\$ 268	\$ 939	Low	Orangeville	\$ 765	\$ 503	\$ 1,268	Mid
Pickering	\$ 557	\$ 402	\$ 959	Low	Cambridge	\$ 757	\$ 528	\$ 1,285	Mid
Tillsonburg	\$ 564	\$ 400	\$ 965	Low	Niagara Falls	\$ 846	\$ 481	\$ 1,326	Mid

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

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Brockville	\$ 852	\$ 481	\$ 1,333	High
Owen Sound	\$ 880	\$ 465	\$ 1,344	High
Ottawa	\$ 796	\$ 554	\$ 1,350	High
Barrie	\$ 793	\$ 556	\$ 1,350	High
Stratford	\$ 944	\$ 431	\$ 1,375	High
Whitby	\$ 820	\$ 556	\$ 1,375	High
Hamilton	\$ 901	\$ 481	\$ 1,382	High
Windsor	\$ 982	\$ 425	\$ 1,407	High
Saugeen Shores	\$ 695	\$ 745	\$ 1,441	High
St. Catharines	\$ 952	\$ 496	\$ 1,449	High
Kenora	\$ 1,066	\$ 462	\$ 1,528	High
Greater Sudbury	\$ 1,094	\$ 496	\$ 1,590	High
Belleville	\$ 1,054	\$ 547	\$ 1,601	High
Kitchener	\$ 931	\$ 675	\$ 1,606	High
Guelph	\$ 943	\$ 664	\$ 1,607	High
London	\$ 1,001	\$ 623	\$ 1,623	High
Niagara-on-the-Lake	\$ 914	\$ 726	\$ 1,640	High
Scugog	\$ 957	\$ 706	\$ 1,663	High
Kingston	\$ 1,102	\$ 666	\$ 1,769	High
Cornwall	\$ 1,173	\$ 601	\$ 1,774	High
Collingwood	\$ 987	\$ 865	\$ 1,852	High
Timmins	\$ 1,421	\$ 526	\$ 1,947	High
Peterborough	\$ 1,226	\$ 867	\$ 2,093	High
Waterloo	\$ 1,591	\$ 1,209	\$ 2,800	High
Average	\$ 713	\$ 458	\$ 1,171	
Median	\$ 684	\$ 466	\$ 1,141	

Commercial Comparisons—Motel Taxes per suite— sorted by Population

***Municipalities with populations
less than 15,000***

2015 Property Taxes		Ranking
Gravenhurst	\$ 498	Low
Central Huron	\$ 509	Low
Kincardine	\$ 713	Low
Wainfleet	\$ 748	Low
Greenstone	\$ 769	Low
Lambton Shores	\$ 874	Low
Grey Highlands	\$ 886	Low
Smooth Rock Falls	\$ 900	Low
Parry Sound	\$ 939	Low
Wellington North	\$ 1,114	Mid
Meaford	\$ 1,118	Mid
Hanover	\$ 1,182	Mid
Saugeen Shores	\$ 1,441	High
Average	\$ 899	
Median	\$ 886	

***Municipalities with populations
between 15,000—29,999***

2015 Property Taxes		Ranking
Kingsville	\$ 423	Low
Amherstburg	\$ 430	Low
Thorold	\$ 571	Low
Huntsville	\$ 636	Low
Wasaga Beach	\$ 679	Low
Prince Edward County	\$ 723	Low
Port Colborne	\$ 909	Low
Tillsonburg	\$ 965	Low
Grimsby	\$ 1,024	Mid
Leamington	\$ 1,104	Mid
Bracebridge	\$ 1,107	Mid
Pelham	\$ 1,147	Mid
Orangeville	\$ 1,268	Mid
Brockville	\$ 1,333	High
Owen Sound	\$ 1,344	High
Kenora	\$ 1,528	High
Niagara-on-the-Lake	\$ 1,640	High
Scugog	\$ 1,663	High
Collingwood	\$ 1,852	High
Average	\$ 1,071	
Median	\$ 1,104	

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

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Brant	\$ 584	Low
Fort Erie	\$ 719	Low
Caledon	\$ 806	Low
Sault Ste. Marie	\$ 890	Low
Clarington	\$ 932	Low
Pickering	\$ 959	Low
Orillia	\$ 986	Mid
Innisfil	\$ 1,003	Mid
Quinte West	\$ 1,067	Mid
Welland	\$ 1,153	Mid
North Bay	\$ 1,162	Mid
Sarnia	\$ 1,169	Mid
Niagara Falls	\$ 1,326	Mid
Stratford	\$ 1,375	High
Belleville	\$ 1,601	High
Cornwall	\$ 1,774	High
Timmins	\$ 1,947	High
Peterborough	\$ 2,093	High
Average	\$ 1,197	
Median	\$ 1,110	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Richmond Hill	\$ 877	Low
Mississauga	\$ 974	Mid
Oshawa	\$ 1,114	Mid
Chatham-Kent	\$ 1,132	Mid
Burlington	\$ 1,135	Mid
Thunder Bay	\$ 1,201	Mid
Vaughan	\$ 1,228	Mid
Brampton	\$ 1,247	Mid
Milton	\$ 1,266	Mid
Cambridge	\$ 1,285	Mid
Ottawa	\$ 1,350	High
Barrie	\$ 1,350	High
Whitby	\$ 1,375	High
Hamilton	\$ 1,382	High
Windsor	\$ 1,407	High
St. Catharines	\$ 1,449	High
Greater Sudbury	\$ 1,590	High
Kitchener	\$ 1,606	High
Guelph	\$ 1,607	High
London	\$ 1,623	High
Kingston	\$ 1,769	High
Waterloo	\$ 2,800	High
Average	\$ 1,398	
Median	\$ 1,350	

Commercial Comparisons - Motel—by Location

2015 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 723	Low
Quinte West	\$ 1,067	Mid
Brockville	\$ 1,333	High
Ottawa	\$ 1,350	High
Belleville	\$ 1,601	High
Kingston	\$ 1,769	High
Cornwall	\$ 1,774	High
Peterborough	\$ 2,093	High
Average	\$ 1,464	
Median	\$ 1,475	

2015 Property Taxes - GTA		Ranking
Caledon	\$ 806	Low
Richmond Hill	\$ 877	Low
Clarington	\$ 932	Low
Pickering	\$ 959	Low
Mississauga	\$ 974	Mid
Oshawa	\$ 1,114	Mid
Burlington	\$ 1,135	Mid
Vaughan	\$ 1,228	Mid
Brampton	\$ 1,247	Mid
Milton	\$ 1,266	Mid
Whitby	\$ 1,375	High
Scugog	\$ 1,663	High
Average	\$ 1,131	
Median	\$ 1,125	

2015 Property Taxes - Niagara/Hamilton		Ranking
Thorold	\$ 571	Low
Fort Erie	\$ 719	Low
Wainfleet	\$ 748	Low
Port Colborne	\$ 909	Low
Grimsby	\$ 1,024	Mid
Pelham	\$ 1,147	Mid
Welland	\$ 1,153	Mid
Niagara Falls	\$ 1,326	Mid
Hamilton	\$ 1,382	High
St. Catharines	\$ 1,449	High
Niagara-on-the-Lake	\$ 1,640	High
Average	\$ 1,097	
Median	\$ 1,147	

2015 Property Taxes - North		Ranking
Greenstone	\$ 769	Low
Sault Ste. Marie	\$ 890	Low
Smooth Rock Falls	\$ 900	Low
Parry Sound	\$ 939	Low
North Bay	\$ 1,162	Mid
Thunder Bay	\$ 1,201	Mid
Kenora	\$ 1,528	High
Greater Sudbury	\$ 1,590	High
Timmins	\$ 1,947	High
Average	\$ 1,214	
Median	\$ 1,162	

Commercial Comparisons - Motel—by Location (cont'd)

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Gravenhurst	\$ 498	Low
Huntsville	\$ 636	Low
Wasaga Beach	\$ 679	Low
Orillia	\$ 986	Mid
Innisfil	\$ 1,003	Mid
Bracebridge	\$ 1,107	Mid
Orangeville	\$ 1,268	Mid
Barrie	\$ 1,350	High
Collingwood	\$ 1,852	High
Average	\$ 1,042	
Median	\$ 1,003	

2015 Property Taxes - Southwest		Ranking
Kingsville	\$ 423	Low
Amherstburg	\$ 430	Low
Central Huron	\$ 509	Low
Brant	\$ 584	Low
Kincardine	\$ 713	Low
Lambton Shores	\$ 874	Low
Grey Highlands	\$ 886	Low
Tillsonburg	\$ 965	Low
Leamington	\$ 1,104	Mid
Wellington North	\$ 1,114	Mid
Meaford	\$ 1,118	Mid
Chatham-Kent	\$ 1,132	Mid
Sarnia	\$ 1,169	Mid
Hanover	\$ 1,182	Mid
Cambridge	\$ 1,285	Mid
Owen Sound	\$ 1,344	High
Stratford	\$ 1,375	High
Windsor	\$ 1,407	High
Saugeen Shores	\$ 1,441	High
Kitchener	\$ 1,606	High
Guelph	\$ 1,607	High
London	\$ 1,623	High
Waterloo	\$ 2,800	High
Average	\$ 1,160	
Median	\$ 1,132	

Commercial Summary - Motel

LOW	MID	HIGH
Amherstburg	Bracebridge	Barrie
Brant	Brampton	Belleville
Caledon	Burlington	Brockville
Central Huron	Cambridge	Collingwood
Clarington	Chatham-Kent	Cornwall
Fort Erie	Grimsby	Greater Sudbury
Gravenhurst	Hanover	Guelph
Greenstone	Innisfil	Hamilton
Grey Highlands	Leamington	Kenora
Huntsville	Meaford	Kingston
Kincardine	Milton	Kitchener
Kingsville	Mississauga	London
Lambton Shores	Niagara Falls	Niagara-on-the-Lake
Parry Sound	North Bay	Ottawa
Pickering	Orangeville	Owen Sound
Port Colborne	Orillia	Peterborough
Prince Edward County	Oshawa	Saugeen Shores
Richmond Hill	Pelham	Scugog
Sault Ste. Marie	Quinte West	St. Catharines
Smooth Rock Falls	Sarnia	Stratford
Thorold	Thunder Bay	Timmins
Tillsonburg	Vaughan	Waterloo
Wainfleet	Welland	Whitby
Wasaga Beach	Wellington North	Windsor

Industrial Comparisons



Industrial Comparisons - Standard Industrial

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Meaford	\$ 0.21	\$ 0.16	\$ 0.36	Low
Middlesex Centre	\$ 0.27	\$ 0.31	\$ 0.58	Low
Grey Highlands	\$ 0.30	\$ 0.29	\$ 0.59	Low
Central Huron	\$ 0.35	\$ 0.33	\$ 0.68	Low
Hanover	\$ 0.41	\$ 0.31	\$ 0.72	Low
Quinte West	\$ 0.48	\$ 0.27	\$ 0.75	Low
Wellington North	\$ 0.60	\$ 0.32	\$ 0.91	Low
Cornwall	\$ 0.65	\$ 0.28	\$ 0.93	Low
Orillia	\$ 0.56	\$ 0.38	\$ 0.94	Low
St. Thomas	\$ 0.62	\$ 0.32	\$ 0.94	Low
Kincardine	\$ 0.51	\$ 0.48	\$ 1.00	Low
North Bay	\$ 0.61	\$ 0.40	\$ 1.01	Low
Huntsville	\$ 0.61	\$ 0.44	\$ 1.05	Low
Parry Sound	\$ 0.80	\$ 0.28	\$ 1.08	Low
Bracebridge	\$ 0.71	\$ 0.38	\$ 1.09	Low
Pelham	\$ 0.73	\$ 0.39	\$ 1.13	Low
Owen Sound	\$ 0.77	\$ 0.37	\$ 1.14	Low
Brock	\$ 0.73	\$ 0.41	\$ 1.15	Low
Brant	\$ 0.68	\$ 0.47	\$ 1.15	Low
Wilmot	\$ 0.60	\$ 0.59	\$ 1.19	Low
Port Colborne	\$ 0.85	\$ 0.35	\$ 1.19	Low
Brockville	\$ 0.83	\$ 0.38	\$ 1.21	Low
Barrie	\$ 0.69	\$ 0.51	\$ 1.21	Low
Tillsonburg	\$ 0.82	\$ 0.41	\$ 1.23	Low
St. Marys	\$ 0.84	\$ 0.41	\$ 1.25	Low
Gravenhurst	\$ 0.79	\$ 0.47	\$ 1.27	Low
Leamington	\$ 0.85	\$ 0.42	\$ 1.27	Low
London	\$ 0.78	\$ 0.52	\$ 1.30	Low
Strathroy-Caradoc	\$ 0.73	\$ 0.60	\$ 1.33	Low
Penetanguishene	\$ 0.76	\$ 0.61	\$ 1.37	Low
Minto	\$ 0.90	\$ 0.48	\$ 1.38	Low
Halton Hills	\$ 0.76	\$ 0.67	\$ 1.43	Low

Industrial Comparisons - Standard Industrial (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Greenstone	\$ 1.18	\$ 0.27	\$ 1.45	Mid
Kitchener	\$ 0.82	\$ 0.65	\$ 1.46	Mid
Windsor	\$ 1.05	\$ 0.42	\$ 1.47	Mid
Stratford	\$ 1.02	\$ 0.46	\$ 1.48	Mid
Lambton Shores	\$ 0.84	\$ 0.64	\$ 1.48	Mid
Innisfil	\$ 0.73	\$ 0.78	\$ 1.50	Mid
North Dumfries	\$ 0.74	\$ 0.77	\$ 1.51	Mid
Amherstburg	\$ 0.96	\$ 0.55	\$ 1.51	Mid
Woolwich	\$ 0.77	\$ 0.76	\$ 1.53	Mid
Welland	\$ 1.10	\$ 0.44	\$ 1.54	Mid
Kingsville	\$ 0.89	\$ 0.65	\$ 1.54	Mid
The Blue Mountains	\$ 0.65	\$ 0.90	\$ 1.55	Mid
Mapleton	\$ 0.98	\$ 0.59	\$ 1.57	Mid
Elliot Lake	\$ 1.16	\$ 0.42	\$ 1.58	Mid
Peterborough	\$ 0.96	\$ 0.63	\$ 1.58	Mid
Guelph-Eramosa	\$ 0.78	\$ 0.82	\$ 1.60	Mid
Cambridge	\$ 0.93	\$ 0.69	\$ 1.63	Mid
Chatham-Kent	\$ 1.17	\$ 0.47	\$ 1.64	Mid
Vaughan	\$ 0.68	\$ 0.97	\$ 1.65	Mid
Sarnia	\$ 1.06	\$ 0.61	\$ 1.67	Mid
Lincoln	\$ 1.08	\$ 0.60	\$ 1.68	Mid
Niagara-on-the-Lake	\$ 0.99	\$ 0.70	\$ 1.69	Mid
Niagara Falls	\$ 1.15	\$ 0.56	\$ 1.71	Mid
Grimsby	\$ 1.10	\$ 0.61	\$ 1.72	Mid
Orangeville	\$ 1.09	\$ 0.63	\$ 1.72	Mid
Belleville	\$ 1.17	\$ 0.55	\$ 1.72	Mid
Thorold	\$ 1.20	\$ 0.54	\$ 1.74	Mid
Fort Erie	\$ 1.23	\$ 0.55	\$ 1.78	Mid
Aurora	\$ 0.82	\$ 0.99	\$ 1.81	Mid
St. Catharines	\$ 1.26	\$ 0.57	\$ 1.83	Mid
Collingwood	\$ 0.95	\$ 0.89	\$ 1.84	Mid
Kingston	\$ 1.25	\$ 0.61	\$ 1.86	Mid
Centre Wellington	\$ 1.12	\$ 0.75	\$ 1.87	Mid
West Lincoln	\$ 1.19	\$ 0.69	\$ 1.89	Mid

Industrial Comparisons - Standard Industrial (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Thunder Bay	\$ 1.45	\$ 0.45	\$ 1.90	High
Kenora	\$ 1.34	\$ 0.56	\$ 1.91	High
Richmond Hill	\$ 0.79	\$ 1.13	\$ 1.92	High
Sault Ste. Marie	\$ 1.50	\$ 0.42	\$ 1.92	High
Timmins	\$ 1.46	\$ 0.49	\$ 1.95	High
Whitchurch-Stouffville	\$ 0.84	\$ 1.12	\$ 1.96	High
Wainfleet	\$ 1.36	\$ 0.62	\$ 1.98	High
Springwater	\$ 0.78	\$ 1.20	\$ 1.98	High
Newmarket	\$ 0.93	\$ 1.06	\$ 1.99	High
Pickering	\$ 1.24	\$ 0.77	\$ 2.01	High
Waterloo	\$ 1.12	\$ 0.91	\$ 2.02	High
Clarington	\$ 1.27	\$ 0.76	\$ 2.03	High
East Gwillimbury	\$ 0.92	\$ 1.12	\$ 2.04	High
Puslinch	\$ 1.16	\$ 0.91	\$ 2.07	High
Oshawa	\$ 1.39	\$ 0.69	\$ 2.08	High
King	\$ 0.96	\$ 1.17	\$ 2.13	High
Guelph	\$ 1.31	\$ 0.83	\$ 2.14	High
Milton	\$ 1.04	\$ 1.14	\$ 2.18	High
Markham	\$ 0.92	\$ 1.37	\$ 2.29	High
Georgina	\$ 1.26	\$ 1.07	\$ 2.33	High
Mississauga	\$ 1.06	\$ 1.28	\$ 2.34	High
Burlington	\$ 1.25	\$ 1.12	\$ 2.37	High
Ingersoll	\$ 1.66	\$ 0.71	\$ 2.37	High
Greater Sudbury	\$ 1.86	\$ 0.63	\$ 2.49	High
Erin	\$ 1.49	\$ 1.01	\$ 2.50	High
Brampton	\$ 1.28	\$ 1.25	\$ 2.53	High
Whitby	\$ 1.61	\$ 0.98	\$ 2.59	High
Hamilton	\$ 1.87	\$ 0.76	\$ 2.63	High
Scugog	\$ 1.62	\$ 1.05	\$ 2.68	High
Caledon	\$ 1.26	\$ 1.50	\$ 2.76	High
Ottawa	\$ 1.73	\$ 1.13	\$ 2.86	High
Oakville	\$ 1.47	\$ 1.40	\$ 2.87	High
Average	\$ 0.98	\$ 0.67	\$ 1.65	
Median	\$ 0.94	\$ 0.61	\$ 1.63	

**Standard Industrial Comparisons—by Population Group
Taxes per Sq. Ft.**

**Municipalities with populations
less than 15,000**

2015 Property Taxes		Ranking
Meaford	\$ 0.36	Low
Grey Highlands	\$ 0.59	Low
Central Huron	\$ 0.68	Low
Hanover	\$ 0.72	Low
Wellington North	\$ 0.91	Low
Kincardine	\$ 1.00	Low
Parry Sound	\$ 1.08	Low
Brock	\$ 1.15	Low
St. Marys	\$ 1.25	Low
Gravenhurst	\$ 1.27	Low
Penetanguishene	\$ 1.37	Low
Minto	\$ 1.38	Low
Greenstone	\$ 1.45	Mid
Lambton Shores	\$ 1.48	Mid
North Dumfries	\$ 1.51	Mid
The Blue Mountains	\$ 1.55	Mid
Mapleton	\$ 1.57	Mid
Elliot Lake	\$ 1.58	Mid
Guelph-Eramosa	\$ 1.60	Mid
West Lincoln	\$ 1.89	Mid
Wainfleet	\$ 1.98	High
Puslinch	\$ 2.07	High
Ingersoll	\$ 2.37	High
Erin	\$ 2.50	High
Average	\$ 1.39	
Median	\$ 1.41	

**Municipalities with populations
between 15,000—29,999**

2015 Property Taxes		Ranking
Middlesex Centre	\$ 0.58	Low
Huntsville	\$ 1.05	Low
Bracebridge	\$ 1.09	Low
Pelham	\$ 1.13	Low
Owen Sound	\$ 1.14	Low
Wilmot	\$ 1.19	Low
Port Colborne	\$ 1.19	Low
Brockville	\$ 1.21	Low
Tillsonburg	\$ 1.23	Low
Leamington	\$ 1.27	Low
Strathroy-Caradoc	\$ 1.33	Low
Amherstburg	\$ 1.51	Mid
Woolwich	\$ 1.53	Mid
Kingsville	\$ 1.54	Mid
Lincoln	\$ 1.68	Mid
Niagara-on-the-Lake	\$ 1.69	Mid
Grimsby	\$ 1.72	Mid
Orangeville	\$ 1.72	Mid
Thorold	\$ 1.74	Mid
Collingwood	\$ 1.84	Mid
Centre Wellington	\$ 1.87	Mid
Kenora	\$ 1.91	High
Springwater	\$ 1.98	High
East Gwillimbury	\$ 2.04	High
King	\$ 2.13	High
Scugog	\$ 2.68	High
Average	\$ 1.54	
Median	\$ 1.53	

Standard Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Quinte West	\$ 0.75	Low
Cornwall	\$ 0.93	Low
Orillia	\$ 0.94	Low
St. Thomas	\$ 0.94	Low
North Bay	\$ 1.01	Low
Brant	\$ 1.15	Low
Halton Hills	\$ 1.43	Low
Stratford	\$ 1.48	Mid
Innisfil	\$ 1.50	Mid
Welland	\$ 1.54	Mid
Peterborough	\$ 1.58	Mid
Sarnia	\$ 1.67	Mid
Niagara Falls	\$ 1.71	Mid
Belleville	\$ 1.72	Mid
Fort Erie	\$ 1.78	Mid
Aurora	\$ 1.81	Mid
Sault Ste. Marie	\$ 1.92	High
Timmins	\$ 1.95	High
Whitchurch-Stouffville	\$ 1.96	High
Newmarket	\$ 1.99	High
Pickering	\$ 2.01	High
Clarington	\$ 2.03	High
Georgina	\$ 2.33	High
Caledon	\$ 2.76	High
Average	\$ 1.62	
Median	\$ 1.69	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Barrie	\$ 1.21	Low
London	\$ 1.30	Low
Kitchener	\$ 1.46	Mid
Windsor	\$ 1.47	Mid
Cambridge	\$ 1.63	Mid
Chatham-Kent	\$ 1.64	Mid
Vaughan	\$ 1.65	Mid
St. Catharines	\$ 1.83	Mid
Kingston	\$ 1.86	Mid
Thunder Bay	\$ 1.90	High
Richmond Hill	\$ 1.92	High
Waterloo	\$ 2.02	High
Oshawa	\$ 2.08	High
Guelph	\$ 2.14	High
Milton	\$ 2.18	High
Markham	\$ 2.29	High
Mississauga	\$ 2.34	High
Burlington	\$ 2.37	High
Greater Sudbury	\$ 2.49	High
Brampton	\$ 2.53	High
Whitby	\$ 2.59	High
Hamilton	\$ 2.63	High
Ottawa	\$ 2.86	High
Oakville	\$ 2.87	High
Average	\$ 2.05	
Median	\$ 2.05	

Standard Industrial Comparisons—by Location (taxes per sq. ft.)

2015 Property Taxes - Eastern		Ranking
Quinte West	\$ 0.75	Low
Cornwall	\$ 0.93	Low
Brockville	\$ 1.21	Low
Peterborough	\$ 1.58	Mid
Belleville	\$ 1.72	Mid
Kingston	\$ 1.86	Mid
Ottawa	\$ 2.86	High
Average	\$ 1.56	
Median	\$ 1.58	

2015 Property Taxes - Niagara/Hamilton		Ranking
Pelham	\$ 1.13	Low
Port Colborne	\$ 1.19	Low
Welland	\$ 1.54	Mid
Lincoln	\$ 1.68	Mid
Niagara-on-the-Lake	\$ 1.69	Mid
Niagara Falls	\$ 1.71	Mid
Grimsby	\$ 1.72	Mid
Thorold	\$ 1.74	Mid
Fort Erie	\$ 1.78	Mid
St. Catharines	\$ 1.83	Mid
West Lincoln	\$ 1.89	Mid
Wainfleet	\$ 1.98	High
Hamilton	\$ 2.63	High
Average	\$ 1.73	
Median	\$ 1.72	

2015 Property Taxes - GTA		Ranking
Brock	\$ 1.15	Low
Halton Hills	\$ 1.43	Low
Vaughan	\$ 1.65	Mid
Aurora	\$ 1.81	Mid
Richmond Hill	\$ 1.92	High
Whitchurch-Stouffville	\$ 1.96	High
Newmarket	\$ 1.99	High
Pickering	\$ 2.01	High
Clarington	\$ 2.03	High
East Gwillimbury	\$ 2.04	High
Oshawa	\$ 2.08	High
King	\$ 2.13	High
Milton	\$ 2.18	High
Markham	\$ 2.29	High
Georgina	\$ 2.33	High
Mississauga	\$ 2.34	High
Burlington	\$ 2.37	High
Brampton	\$ 2.53	High
Whitby	\$ 2.59	High
Scugog	\$ 2.68	High
Caledon	\$ 2.76	High
Oakville	\$ 2.87	High
Average	\$ 2.14	
Median	\$ 2.10	

Standard Industrial Comparisons—by Location (taxes per sq. ft.) (cont'd)

2015 Property Taxes - North		Ranking
North Bay	\$ 1.01	Low
Parry Sound	\$ 1.08	Low
Greenstone	\$ 1.45	Mid
Elliot Lake	\$ 1.58	Mid
Thunder Bay	\$ 1.90	High
Kenora	\$ 1.91	High
Sault Ste. Marie	\$ 1.92	High
Timmins	\$ 1.95	High
Greater Sudbury	\$ 2.49	High
Average	\$ 1.70	
Median	\$ 1.90	

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Orillia	\$ 0.94	Low
Huntsville	\$ 1.05	Low
Bracebridge	\$ 1.09	Low
Barrie	\$ 1.21	Low
Gravenhurst	\$ 1.27	Low
Penetanguishene	\$ 1.37	Low
Innisfil	\$ 1.50	Mid
Orangeville	\$ 1.72	Mid
Collingwood	\$ 1.84	Mid
Springwater	\$ 1.98	High
Average	\$ 1.40	
Median	\$ 1.32	

2015 Property Taxes - Southwest		Ranking
Meaford	\$ 0.36	Low
Middlesex Centre	\$ 0.58	Low
Grey Highlands	\$ 0.59	Low
Central Huron	\$ 0.68	Low
Hanover	\$ 0.72	Low
Wellington North	\$ 0.91	Low
St. Thomas	\$ 0.94	Low
Kincardine	\$ 1.00	Low
Owen Sound	\$ 1.14	Low
Brant	\$ 1.15	Low
Wilmot	\$ 1.19	Low
Tillsonburg	\$ 1.23	Low
St. Marys	\$ 1.25	Low
Leamington	\$ 1.27	Low
London	\$ 1.30	Low
Strathroy-Caradoc	\$ 1.33	Low
Minto	\$ 1.38	Low
Kitchener	\$ 1.46	Mid
Windsor	\$ 1.47	Mid
Stratford	\$ 1.48	Mid
Lambton Shores	\$ 1.48	Mid
North Dumfries	\$ 1.51	Mid
Amherstburg	\$ 1.51	Mid
Woolwich	\$ 1.53	Mid
Kingsville	\$ 1.54	Mid
The Blue Mountains	\$ 1.55	Mid
Mapleton	\$ 1.57	Mid
Guelph-Eramosa	\$ 1.60	Mid
Cambridge	\$ 1.63	Mid
Chatham-Kent	\$ 1.64	Mid
Sarnia	\$ 1.67	Mid
Centre Wellington	\$ 1.87	Mid
Waterloo	\$ 2.02	High
Puslinch	\$ 2.07	High
Guelph	\$ 2.14	High
Ingersoll	\$ 2.37	High
Erin	\$ 2.50	High
Average	\$ 1.40	
Median	\$ 1.47	

Large Industrial Comparisons (taxes per sq. ft.)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Amherstburg	\$ 0.22	\$ 0.12	\$ 0.33	Low
West Lincoln	\$ 0.23	\$ 0.13	\$ 0.36	Low
North Bay	\$ 0.27	\$ 0.18	\$ 0.45	Low
Clarington	\$ 0.31	\$ 0.19	\$ 0.50	Low
Welland	\$ 0.39	\$ 0.16	\$ 0.55	Low
Stratford	\$ 0.42	\$ 0.19	\$ 0.61	Low
Collingwood	\$ 0.37	\$ 0.35	\$ 0.72	Low
Leamington	\$ 0.44	\$ 0.29	\$ 0.73	Low
Chatham-Kent	\$ 0.52	\$ 0.21	\$ 0.73	Low
Fort Erie	\$ 0.54	\$ 0.24	\$ 0.78	Low
Brant	\$ 0.50	\$ 0.34	\$ 0.84	Low
Orangeville	\$ 0.54	\$ 0.31	\$ 0.84	Low
Sault Ste. Marie	\$ 0.74	\$ 0.12	\$ 0.87	Low
Thorold	\$ 0.63	\$ 0.29	\$ 0.91	Low
Tillsonburg	\$ 0.62	\$ 0.31	\$ 0.93	Low
Barrie	\$ 0.54	\$ 0.40	\$ 0.94	Low
Kitchener	\$ 0.53	\$ 0.42	\$ 0.96	Low
Strathroy-Caradoc	\$ 0.53	\$ 0.44	\$ 0.97	Low
St. Marys	\$ 0.65	\$ 0.33	\$ 0.98	Low
Windsor	\$ 0.74	\$ 0.24	\$ 0.99	Low

Large Industrial Comparisons (taxes per sq. ft.) (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Cambridge	\$ 0.57	\$ 0.43	\$ 1.00	Mid
Kingsville	\$ 0.66	\$ 0.35	\$ 1.01	Mid
St. Thomas	\$ 0.72	\$ 0.31	\$ 1.03	Mid
Richmond Hill	\$ 0.43	\$ 0.61	\$ 1.04	Mid
Cornwall	\$ 0.74	\$ 0.30	\$ 1.05	Mid
Grey Highlands	\$ 0.54	\$ 0.52	\$ 1.06	Mid
Ingersoll	\$ 0.74	\$ 0.32	\$ 1.06	Mid
London	\$ 0.64	\$ 0.43	\$ 1.07	Mid
St. Catharines	\$ 0.74	\$ 0.34	\$ 1.08	Mid
East Gwillimbury	\$ 0.50	\$ 0.60	\$ 1.10	Mid
Kingston	\$ 0.74	\$ 0.36	\$ 1.10	Mid
Owen Sound	\$ 0.84	\$ 0.27	\$ 1.11	Mid
Niagara Falls	\$ 0.75	\$ 0.37	\$ 1.12	Mid
Markham	\$ 0.46	\$ 0.68	\$ 1.14	Mid
Hamilton	\$ 0.90	\$ 0.28	\$ 1.18	Mid
Waterloo	\$ 0.67	\$ 0.55	\$ 1.22	Mid
Caledon	\$ 0.58	\$ 0.69	\$ 1.26	Mid
Aurora	\$ 0.57	\$ 0.69	\$ 1.27	Mid
Peterborough	\$ 0.77	\$ 0.50	\$ 1.27	Mid
Whitchurch-Stouffville	\$ 0.55	\$ 0.73	\$ 1.28	Mid
Woolwich	\$ 0.64	\$ 0.64	\$ 1.28	Mid

Large Industrial Comparisons (taxes per sq. ft.) (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Brampton	\$ 0.65	\$ 0.64	\$ 1.29	High
Guelph	\$ 0.79	\$ 0.50	\$ 1.29	High
Brockville	\$ 0.89	\$ 0.40	\$ 1.30	High
Orillia	\$ 0.82	\$ 0.57	\$ 1.39	High
Belleville	\$ 0.99	\$ 0.46	\$ 1.45	High
Port Colborne	\$ 1.03	\$ 0.42	\$ 1.46	High
Newmarket	\$ 0.69	\$ 0.79	\$ 1.48	High
Halton Hills	\$ 0.83	\$ 0.74	\$ 1.57	High
Thunder Bay	\$ 1.24	\$ 0.35	\$ 1.59	High
Vaughan	\$ 0.67	\$ 0.94	\$ 1.61	High
Whitby	\$ 1.00	\$ 0.61	\$ 1.61	High
Grimsby	\$ 1.04	\$ 0.58	\$ 1.62	High
Oshawa	\$ 1.15	\$ 0.56	\$ 1.71	High
Burlington	\$ 0.91	\$ 0.81	\$ 1.72	High
Greater Sudbury	\$ 1.58	\$ 0.45	\$ 2.04	High
Mississauga	\$ 0.94	\$ 1.14	\$ 2.08	High
Pickering	\$ 1.28	\$ 0.80	\$ 2.09	High
Ottawa	\$ 1.38	\$ 1.04	\$ 2.42	High
Oakville	\$ 1.32	\$ 1.26	\$ 2.59	High
Milton	\$ 1.26	\$ 1.40	\$ 2.66	High
Average	\$ 0.72	\$ 0.49	\$ 1.21	
Median	\$ 0.67	\$ 0.42	\$ 1.10	

Large Industrial Comparisons—by Population Group
Taxes per Sq. Ft.

Municipalities with populations
less than 15,000

2015 Property Taxes		Ranking
West Lincoln	\$ 0.36	Low
St. Marys	\$ 0.98	Low
Grey Highlands	\$ 1.06	Mid
Ingersoll	\$ 1.06	Mid
Average	\$ 0.86	
Median	\$ 1.02	

Municipalities with populations
between 15,000—29,999

2015 Property Taxes		Ranking
Amherstburg	\$ 0.33	Low
Collingwood	\$ 0.72	Low
Leamington	\$ 0.73	Low
Orangeville	\$ 0.84	Low
Thorold	\$ 0.91	Low
Tillsonburg	\$ 0.93	Low
Strathroy-Caradoc	\$ 0.97	Low
Kingsville	\$ 1.01	Mid
East Gwillimbury	\$ 1.10	Mid
Owen Sound	\$ 1.11	Mid
Woolwich	\$ 1.28	Mid
Brockville	\$ 1.30	High
Port Colborne	\$ 1.46	High
Grimsby	\$ 1.62	High
Average	\$ 1.02	
Median	\$ 0.99	

Large Industrial Comparisons—by Population Group (cont'd)
Taxes per Sq. Ft.

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
North Bay	\$ 0.45	Low
Clarington	\$ 0.50	Low
Welland	\$ 0.55	Low
Stratford	\$ 0.61	Low
Fort Erie	\$ 0.78	Low
Brant	\$ 0.84	Low
Sault Ste. Marie	\$ 0.87	Low
St. Thomas	\$ 1.03	Mid
Cornwall	\$ 1.05	Mid
Niagara Falls	\$ 1.12	Mid
Caledon	\$ 1.26	Mid
Aurora	\$ 1.27	Mid
Peterborough	\$ 1.27	Mid
Whitchurch-Stouffville	\$ 1.28	Mid
Orillia	\$ 1.39	High
Belleville	\$ 1.45	High
Newmarket	\$ 1.48	High
Halton Hills	\$ 1.57	High
Pickering	\$ 2.09	High
Average	\$ 1.10	
Median	\$ 1.12	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Chatham-Kent	\$ 0.73	Low
Barrie	\$ 0.94	Low
Kitchener	\$ 0.96	Low
Windsor	\$ 0.99	Low
Cambridge	\$ 1.00	Mid
Richmond Hill	\$ 1.04	Mid
London	\$ 1.07	Mid
St. Catharines	\$ 1.08	Mid
Kingston	\$ 1.10	Mid
Markham	\$ 1.14	Mid
Hamilton	\$ 1.18	Mid
Waterloo	\$ 1.22	Mid
Brampton	\$ 1.29	High
Guelph	\$ 1.29	High
Thunder Bay	\$ 1.59	High
Vaughan	\$ 1.61	High
Whitby	\$ 1.61	High
Oshawa	\$ 1.71	High
Burlington	\$ 1.72	High
Greater Sudbury	\$ 2.04	High
Mississauga	\$ 2.08	High
Ottawa	\$ 2.42	High
Oakville	\$ 2.59	High
Milton	\$ 2.66	High
Average	\$ 1.46	
Median	\$ 1.25	

Large Industrial Comparisons —by Location
Taxes per sq. ft.

2015 Property Taxes - Eastern		Ranking
Cornwall	\$ 1.05	Mid
Kingston	\$ 1.10	Mid
Peterborough	\$ 1.27	Mid
Brockville	\$ 1.30	High
Belleville	\$ 1.45	High
Ottawa	\$ 2.42	High
Average	\$ 1.43	
Median	\$ 1.28	

2015 Property Taxes - Niagara/Hamilton		Ranking
West Lincoln	\$ 0.36	Low
Welland	\$ 0.55	Low
Fort Erie	\$ 0.78	Low
Thorold	\$ 0.91	Low
St. Catharines	\$ 1.08	Mid
Niagara Falls	\$ 1.12	Mid
Hamilton	\$ 1.18	Mid
Port Colborne	\$ 1.46	High
Grimsby	\$ 1.62	High
Average	\$ 1.01	
Median	\$ 1.08	

2015 Property Taxes - GTA		Ranking
Clarington	\$ 0.50	Low
Richmond Hill	\$ 1.04	Mid
East Gwillimbury	\$ 1.10	Mid
Markham	\$ 1.14	Mid
Caledon	\$ 1.26	Mid
Aurora	\$ 1.27	Mid
Whitchurch-Stouffville	\$ 1.28	Mid
Brampton	\$ 1.29	High
Newmarket	\$ 1.48	High
Halton Hills	\$ 1.57	High
Vaughan	\$ 1.61	High
Whitby	\$ 1.61	High
Oshawa	\$ 1.71	High
Burlington	\$ 1.72	High
Mississauga	\$ 2.08	High
Pickering	\$ 2.09	High
Oakville	\$ 2.59	High
Milton	\$ 2.66	High
Average	\$ 1.55	
Median	\$ 1.53	

2015 Property Taxes - North		Ranking
North Bay	\$ 0.45	Low
Sault Ste. Marie	\$ 0.87	Low
Thunder Bay	\$ 1.59	High
Greater Sudbury	\$ 2.04	High
Average	\$ 1.24	
Median	\$ 1.23	

2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 0.72	Low
Orangeville	\$ 0.84	Low
Barrie	\$ 0.94	Low
Orillia	\$ 1.39	High
Average	\$ 0.97	
Median	\$ 0.89	

Large Industrial Comparisons —by Location (cont'd)
Taxes per sq. ft.

2015 Property Taxes - Southwest		Ranking
Amherstburg	\$ 0.33	Low
Stratford	\$ 0.61	Low
Leamington	\$ 0.73	Low
Chatham-Kent	\$ 0.73	Low
Brant	\$ 0.84	Low
Tillsonburg	\$ 0.93	Low
Kitchener	\$ 0.96	Low
Strathroy-Caradoc	\$ 0.97	Low
St. Marys	\$ 0.98	Low
Windsor	\$ 0.99	Low
Cambridge	\$ 1.00	Mid
Kingsville	\$ 1.01	Mid
St. Thomas	\$ 1.03	Mid
Grey Highlands	\$ 1.06	Mid
Ingersoll	\$ 1.06	Mid
London	\$ 1.07	Mid
Owen Sound	\$ 1.11	Mid
Waterloo	\$ 1.22	Mid
Woolwich	\$ 1.28	Mid
Guelph	\$ 1.29	High
Average	\$ 0.96	
Median	\$ 0.99	

Industrial Comparisons - Industrial Vacant Land (taxes per acre)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Kincardine	\$ 168	\$ 159	\$ 327	Low
Grey Highlands	\$ 173	\$ 167	\$ 339	Low
Middlesex Centre	\$ 205	\$ 194	\$ 400	Low
Lambton Shores	\$ 259	\$ 200	\$ 458	Low
Penetanguishene	\$ 298	\$ 241	\$ 540	Low
Minto	\$ 373	\$ 198	\$ 570	Low
Wellington North	\$ 399	\$ 210	\$ 610	Low
Strathroy-Caradoc	\$ 351	\$ 286	\$ 637	Low
Smooth Rock Falls	\$ 564	\$ 83	\$ 647	Low
Port Colborne	\$ 566	\$ 228	\$ 793	Low
Bracebridge	\$ 546	\$ 352	\$ 898	Low
Brockville	\$ 629	\$ 284	\$ 913	Low
Cornwall	\$ 650	\$ 263	\$ 913	Low
Springwater	\$ 359	\$ 553	\$ 913	Low
Brock	\$ 586	\$ 327	\$ 913	Low
Meaford	\$ 531	\$ 386	\$ 917	Low
Gravenhurst	\$ 563	\$ 373	\$ 936	Low
Huntsville	\$ 546	\$ 392	\$ 938	Low
Owen Sound	\$ 653	\$ 317	\$ 970	Low
Kingsville	\$ 583	\$ 428	\$ 1,011	Low
Chatham-Kent	\$ 752	\$ 306	\$ 1,058	Low
St. Thomas	\$ 710	\$ 367	\$ 1,077	Low
Ingersoll	\$ 794	\$ 341	\$ 1,135	Low
Stratford	\$ 795	\$ 355	\$ 1,150	Low
Centre Wellington	\$ 708	\$ 475	\$ 1,183	Low
Belleville	\$ 827	\$ 382	\$ 1,209	Low
Brant	\$ 739	\$ 500	\$ 1,238	Low
Tillsonburg	\$ 853	\$ 423	\$ 1,276	Low
Welland	\$ 924	\$ 382	\$ 1,305	Low
Quinte West	\$ 850	\$ 471	\$ 1,321	Low

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Fort Erie	\$ 914	\$ 412	\$ 1,326	Mid
West Lincoln	\$ 906	\$ 520	\$ 1,426	Mid
Sault Ste. Marie	\$ 1,207	\$ 342	\$ 1,550	Mid
Orillia	\$ 953	\$ 664	\$ 1,617	Mid
Timmins	\$ 1,248	\$ 375	\$ 1,624	Mid
North Bay	\$ 980	\$ 645	\$ 1,625	Mid
St. Marys	\$ 1,151	\$ 572	\$ 1,723	Mid
Amherstburg	\$ 1,112	\$ 638	\$ 1,750	Mid
Sarnia	\$ 1,140	\$ 650	\$ 1,790	Mid
Leamington	\$ 1,276	\$ 639	\$ 1,915	Mid
Elliot Lake	\$ 1,406	\$ 517	\$ 1,923	Mid
Kingston	\$ 1,303	\$ 635	\$ 1,938	Mid
Peterborough	\$ 1,194	\$ 773	\$ 1,967	Mid
Thorold	\$ 1,377	\$ 618	\$ 1,995	Mid
Wilmot	\$ 997	\$ 1,002	\$ 2,000	Mid
London	\$ 1,213	\$ 813	\$ 2,026	Mid
Innisfil	\$ 980	\$ 1,058	\$ 2,038	Mid
Kenora	\$ 1,462	\$ 611	\$ 2,074	Mid
Greater Sudbury	\$ 1,720	\$ 547	\$ 2,267	Mid
Scugog	\$ 1,379	\$ 897	\$ 2,275	Mid
Erin	\$ 1,444	\$ 1,002	\$ 2,446	Mid
North Dumfries	\$ 1,202	\$ 1,249	\$ 2,451	Mid
Barrie	\$ 1,408	\$ 1,044	\$ 2,453	Mid
Woolwich	\$ 1,309	\$ 1,318	\$ 2,627	Mid
East Gwillimbury	\$ 1,190	\$ 1,439	\$ 2,628	Mid
Guelph-Eramosa	\$ 1,904	\$ 859	\$ 2,763	Mid
Collingwood	\$ 1,433	\$ 1,357	\$ 2,790	Mid
Windsor	\$ 2,060	\$ 825	\$ 2,885	Mid
Clarington	\$ 1,866	\$ 1,102	\$ 2,968	Mid
Lincoln	\$ 1,956	\$ 1,089	\$ 3,045	Mid

Industrial Comparisons - Industrial Vacant Land (taxes per acre) (cont'd)

	2015 Municipal Taxes	2015 Education Taxes	2015 Property Taxes	Ranking
Georgina	\$ 1,601	\$ 1,454	\$ 3,055	High
Niagara Falls	\$ 2,285	\$ 1,117	\$ 3,402	High
Thunder Bay	\$ 2,667	\$ 811	\$ 3,478	High
Grimsby	\$ 2,293	\$ 1,268	\$ 3,561	High
Puslinch	\$ 2,033	\$ 1,584	\$ 3,617	High
King	\$ 1,696	\$ 2,083	\$ 3,779	High
Niagara-on-the-Lake	\$ 2,266	\$ 1,585	\$ 3,852	High
Guelph	\$ 2,460	\$ 1,550	\$ 4,010	High
Newmarket	\$ 1,941	\$ 2,207	\$ 4,148	High
Kitchener	\$ 2,318	\$ 1,838	\$ 4,156	High
Cambridge	\$ 2,619	\$ 1,973	\$ 4,592	High
Waterloo	\$ 2,666	\$ 2,168	\$ 4,834	High
Oshawa	\$ 3,566	\$ 1,753	\$ 5,319	High
Whitchurch-Stouffville	\$ 2,343	\$ 3,104	\$ 5,447	High
Whitby	\$ 3,575	\$ 2,183	\$ 5,759	High
St. Catharines	\$ 4,016	\$ 1,811	\$ 5,827	High
Aurora	\$ 2,665	\$ 3,217	\$ 5,881	High
Orangeville	\$ 3,848	\$ 2,202	\$ 6,050	High
Pickering	\$ 4,407	\$ 2,750	\$ 7,156	High
Hamilton	\$ 5,547	\$ 1,958	\$ 7,505	High
Caledon	\$ 3,524	\$ 4,214	\$ 7,738	High
Halton Hills	\$ 4,223	\$ 3,760	\$ 7,983	High
Burlington	\$ 4,511	\$ 4,056	\$ 8,567	High
Ottawa	\$ 5,980	\$ 3,886	\$ 9,866	High
Milton	\$ 4,918	\$ 5,464	\$ 10,382	High
Markham	\$ 4,229	\$ 6,279	\$ 10,508	High
Richmond Hill	\$ 4,554	\$ 6,494	\$ 11,048	High
Mississauga	\$ 5,711	\$ 6,950	\$ 12,661	High
Oakville	\$ 6,562	\$ 6,265	\$ 12,827	High
Vaughan	\$ 5,695	\$ 8,040	\$ 13,735	High
Average	\$ 1,834	\$ 1,435	\$ 3,269	
Median	\$ 1,276	\$ 773	\$ 2,026	

**Industrial Comparisons—Industrial Vacant Land—by Population Group
Taxes per Acre**

***Municipalities with populations
less than 15,000***

2015 Property Taxes		Ranking
Kincardine	\$ 327	Low
Grey Highlands	\$ 339	Low
Lambton Shores	\$ 458	Low
Penetanguishene	\$ 540	Low
Minto	\$ 570	Low
Wellington North	\$ 610	Low
Smooth Rock Falls	\$ 647	Low
Brock	\$ 913	Low
Meaford	\$ 917	Low
Gravenhurst	\$ 936	Low
Ingersoll	\$ 1,135	Low
West Lincoln	\$ 1,426	Mid
St. Marys	\$ 1,723	Mid
Elliot Lake	\$ 1,923	Mid
Erin	\$ 2,446	Mid
North Dumfries	\$ 2,451	Mid
Guelph-Eramosa	\$ 2,763	Mid
Puslinch	\$ 3,617	High
Average	\$ 1,319	
Median	\$ 926	

***Municipalities with populations
between 15,000—29,999***

2015 Property Taxes		Ranking
Middlesex Centre	\$ 400	Low
Strathroy-Caradoc	\$ 637	Low
Port Colborne	\$ 793	Low
Bracebridge	\$ 898	Low
Brockville	\$ 913	Low
Springwater	\$ 913	Low
Huntsville	\$ 938	Low
Owen Sound	\$ 970	Low
Kingsville	\$ 1,011	Low
Centre Wellington	\$ 1,183	Low
Tillsonburg	\$ 1,276	Low
Amherstburg	\$ 1,750	Mid
Leamington	\$ 1,915	Mid
Thorold	\$ 1,995	Mid
Wilmot	\$ 2,000	Mid
Kenora	\$ 2,074	Mid
Scugog	\$ 2,275	Mid
Woolwich	\$ 2,627	Mid
East Gwillimbury	\$ 2,628	Mid
Collingwood	\$ 2,790	Mid
Lincoln	\$ 3,045	Mid
Grimsby	\$ 3,561	High
King	\$ 3,779	High
Niagara-on-the-Lake	\$ 3,852	High
Orangeville	\$ 6,050	High
Average	\$ 2,011	
Median	\$ 1,915	

Industrial Comparisons—Industrial Vacant Land—by Population Group (cont'd)
Taxes per Acre

**Municipalities with populations
between 30,000—99,999**

2015 Property Taxes		Ranking
Cornwall	\$ 913	Low
St. Thomas	\$ 1,077	Low
Stratford	\$ 1,150	Low
Belleville	\$ 1,209	Low
Brant	\$ 1,238	Low
Welland	\$ 1,305	Low
Quinte West	\$ 1,321	Low
Fort Erie	\$ 1,326	Mid
Sault Ste. Marie	\$ 1,550	Mid
Orillia	\$ 1,617	Mid
Timmins	\$ 1,624	Mid
North Bay	\$ 1,625	Mid
Sarnia	\$ 1,790	Mid
Peterborough	\$ 1,967	Mid
Innisfil	\$ 2,038	Mid
Clarington	\$ 2,968	Mid
Georgina	\$ 3,055	High
Niagara Falls	\$ 3,402	High
Newmarket	\$ 4,148	High
Whitchurch-Stouffville	\$ 5,447	High
Aurora	\$ 5,881	High
Pickering	\$ 7,156	High
Caledon	\$ 7,738	High
Halton Hills	\$ 7,983	High
Average	\$ 2,897	
Median	\$ 1,707	

**Municipalities with populations
greater than 100,000**

2015 Property Taxes		Ranking
Chatham-Kent	\$ 1,058	Low
Kingston	\$ 1,938	Mid
London	\$ 2,026	Mid
Greater Sudbury	\$ 2,267	Mid
Barrie	\$ 2,453	Mid
Windsor	\$ 2,885	Mid
Thunder Bay	\$ 3,478	High
Guelph	\$ 4,010	High
Kitchener	\$ 4,156	High
Cambridge	\$ 4,592	High
Waterloo	\$ 4,834	High
Oshawa	\$ 5,319	High
Whitby	\$ 5,759	High
St. Catharines	\$ 5,827	High
Hamilton	\$ 7,505	High
Burlington	\$ 8,567	High
Ottawa	\$ 9,866	High
Milton	\$ 10,382	High
Markham	\$ 10,508	High
Richmond Hill	\$ 11,048	High
Mississauga	\$ 12,661	High
Oakville	\$ 12,827	High
Vaughan	\$ 13,735	High
Average	\$ 6,422	
Median	\$ 5,319	

**Industrial Comparisons—Industrial Vacant Land —by Location
Taxes per acre**

2015 Property Taxes - Eastern		Ranking
Brockville	\$ 913	Low
Cornwall	\$ 913	Low
Belleville	\$ 1,209	Low
Quinte West	\$ 1,321	Low
Kingston	\$ 1,938	Mid
Peterborough	\$ 1,967	Mid
Ottawa	\$ 9,866	High
Average	\$ 2,589	
Median	\$ 1,321	

2015 Property Taxes - Niagara/Hamilton		Ranking
Port Colborne	\$ 793	Low
Welland	\$ 1,305	Low
Fort Erie	\$ 1,326	Mid
West Lincoln	\$ 1,426	Mid
Thorold	\$ 1,995	Mid
Lincoln	\$ 3,045	Mid
Niagara Falls	\$ 3,402	High
Grimsby	\$ 3,561	High
Niagara-on-the-Lake	\$ 3,852	High
St. Catharines	\$ 5,827	High
Hamilton	\$ 7,505	High
Average	\$ 3,094	
Median	\$ 3,045	

2015 Property Taxes - GTA		Ranking
Brock	\$ 913	Low
East Gwillimbury	\$ 2,628	Mid
Clarington	\$ 2,968	Mid
Scugog	\$ 2,275	Mid
Georgina	\$ 3,055	High
King	\$ 3,779	High
Newmarket	\$ 4,148	High
Oshawa	\$ 5,319	High
Whitchurch-Stouffville	\$ 5,447	High
Whitby	\$ 5,759	High
Aurora	\$ 5,881	High
Pickering	\$ 7,156	High
Caledon	\$ 7,738	High
Halton Hills	\$ 7,983	High
Burlington	\$ 8,567	High
Milton	\$ 10,382	High
Markham	\$ 10,508	High
Richmond Hill	\$ 11,048	High
Mississauga	\$ 12,661	High
Oakville	\$ 12,827	High
Vaughan	\$ 13,735	High
Average	\$ 6,894	
Median	\$ 5,881	

Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
Taxes per acre

2015 Property Taxes - North		Ranking
Smooth Rock Falls	\$ 647	Low
Sault Ste. Marie	\$ 1,550	Mid
Timmins	\$ 1,624	Mid
North Bay	\$ 1,625	Mid
Elliot Lake	\$ 1,923	Mid
Kenora	\$ 2,074	Mid
Greater Sudbury	\$ 2,267	Mid
Thunder Bay	\$ 3,478	High
Average	\$ 1,898	
Median	\$ 1,774	

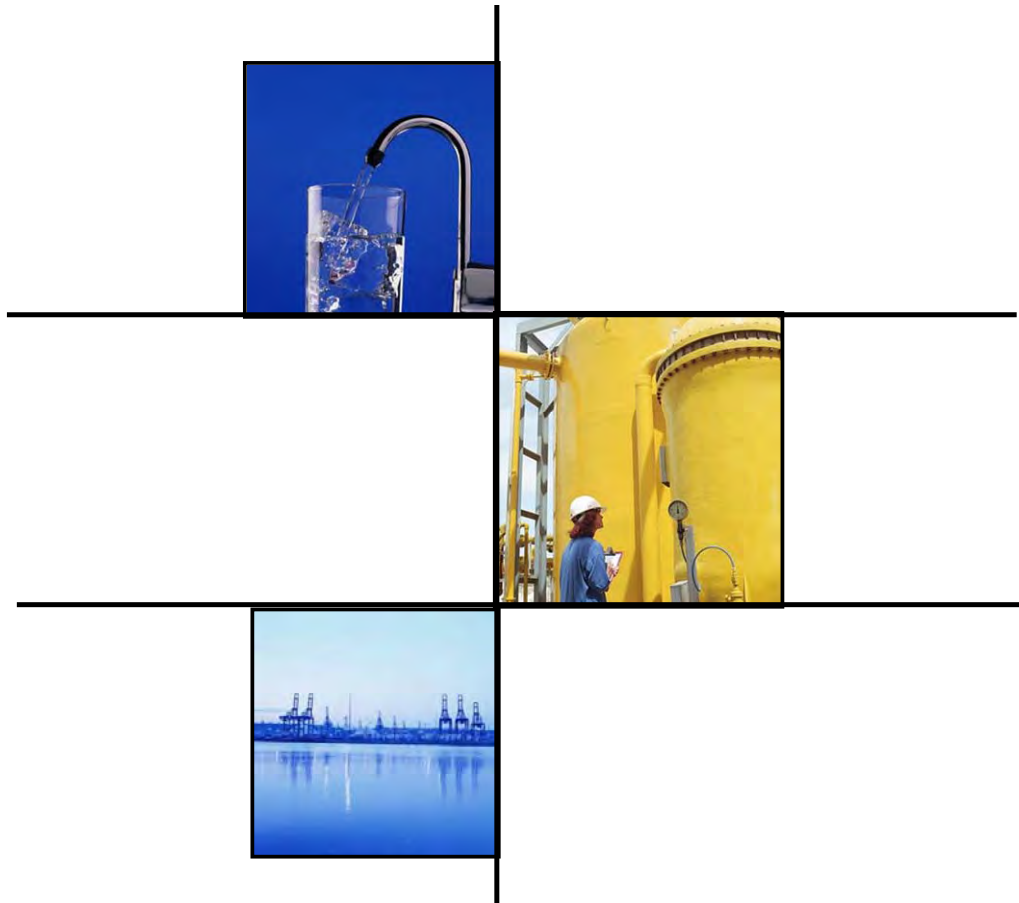
2015 Property Taxes - Simcoe/Musk./Duff.		Ranking
Penetanguishene	\$ 540	Low
Bracebridge	\$ 898	Low
Springwater	\$ 913	Low
Gravenhurst	\$ 936	Low
Huntsville	\$ 938	Low
Orillia	\$ 1,617	Mid
Innisfil	\$ 2,038	Mid
Barrie	\$ 2,453	Mid
Collingwood	\$ 2,790	Mid
Orangeville	\$ 6,050	High
Average	\$ 1,917	
Median	\$ 1,278	

2015 Property Taxes - Southwest		Ranking
Kincardine	\$ 327	Low
Grey Highlands	\$ 339	Low
Middlesex Centre	\$ 400	Low
Lambton Shores	\$ 458	Low
Minto	\$ 570	Low
Wellington North	\$ 610	Low
Strathroy-Caradoc	\$ 637	Low
Meaford	\$ 917	Low
Owen Sound	\$ 970	Low
Kingsville	\$ 1,011	Low
Chatham-Kent	\$ 1,058	Low
St. Thomas	\$ 1,077	Low
Ingersoll	\$ 1,135	Low
Stratford	\$ 1,150	Low
Centre Wellington	\$ 1,183	Low
Brant	\$ 1,238	Low
Tillsonburg	\$ 1,276	Low
St. Marys	\$ 1,723	Mid
Amherstburg	\$ 1,750	Mid
Sarnia	\$ 1,790	Mid
Wilmot	\$ 2,000	Mid
Leamington	\$ 1,915	Mid
London	\$ 2,026	Mid
Erin	\$ 2,446	Mid
North Dumfries	\$ 2,451	Mid
Woolwich	\$ 2,627	Mid
Guelph-Eramosa	\$ 2,763	Mid
Windsor	\$ 2,885	Mid
Puslinch	\$ 3,617	High
Guelph	\$ 4,010	High
Kitchener	\$ 4,156	High
Cambridge	\$ 4,592	High
Waterloo	\$ 4,834	High
Average	\$ 1,816	
Median	\$ 1,276	

Industrial Comparisons - Summary (Blended Standard Industrial and Large Industrial)

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

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 Water versus Wastewater Revenues (NEW)***
 - ***Comparison of Type of Rate Structure***
 - ***Comparison of Frequency of Billing (NEW)***
- ***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 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 setting, 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:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Conservation • Revenue Stability • Fairness • Economic Development | <ul style="list-style-type: none"> • 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

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 m³. 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 100 municipalities (3 municipalities do not have water and 4 municipalities do not have wastewater services):

- 89 of the 100 municipalities, 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%.

Residential Water/WW Fixed Costs as a Percentage of Total Annual Water/Wastewater Costs

Municipality	Fixed Annual 5/8"	Fixed as % Total Residential
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Mississauga	\$ -	0%
Richmond Hill	\$ -	0%
Timmins	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
Waterloo	\$ 35	4%
Ottawa	\$ 40	5%
Georgina	\$ 51	7%
Lincoln	\$ 70	7%
Guelph-Eramosa	\$ 101	10%
North Dumfries	\$ 168	17%
Wellesley	\$ 168	17%
Cambridge	\$ 165	18%
Orangeville	\$ 178	19%
Wilmot	\$ 180	20%
Centre Wellington	\$ 244	22%
Orillia	\$ 162	23%
St. Thomas	\$ 194	25%
Guelph	\$ 212	25%
Lambton Shores	\$ 306	25%
Bracebridge	\$ 288	25%
Gravenhurst	\$ 288	25%
Huntsville	\$ 288	25%
Middlesex Centre	\$ 432	26%
Penetanguishene	\$ 242	27%
Welland	\$ 298	27%
St. Catharines	\$ 237	28%
Woolwich	\$ 312	28%
Minto	\$ 288	29%
Mapleton	\$ 312	29%
East Gwillimbury	\$ 360	30%
Brock	\$ 266	34%
Clarington	\$ 266	34%
Oshawa	\$ 266	34%
Pickering	\$ 266	34%
Scugog	\$ 266	34%
Whitby	\$ 266	34%
Newmarket	\$ 336	35%
Stratford	\$ 232	35%
Hamilton	\$ 219	36%
Innisfil	\$ 395	38%
Pelham	\$ 292	39%
Barrie	\$ 333	40%
St. Marys	\$ 350	41%
London	\$ 328	42%

Municipality	Fixed Annual 5/8"	Fixed as % Total Residential
King	\$ 358	42%
Burlington	\$ 310	42%
Halton Hills	\$ 310	42%
Milton	\$ 310	42%
Oakville	\$ 310	42%
Thorold	\$ 387	42%
Greater Sudbury	\$ 414	43%
Hanover	\$ 284	44%
Springwater	\$ 549	44%
Prince Edward County	\$ 731	44%
Quinte West	\$ 342	45%
West Lincoln	\$ 409	45%
Windsor	\$ 460	45%
Thunder Bay	\$ 477	45%
Belleville	\$ 497	48%
Amherstburg	\$ 606	49%
Saugeen Shores	\$ 422	50%
Owen Sound	\$ 583	52%
Niagara Falls	\$ 497	53%
Chatham-Kent	\$ 474	53%
Meaford	\$ 781	54%
The Blue Mountains	\$ 595	55%
Niagara-on-the-Lake	\$ 550	55%
North Bay	\$ 630	56%
Tillsonburg	\$ 460	57%
Peterborough	\$ 482	60%
Brant	\$ 734	60%
Central Huron	\$ 738	61%
Fort Erie	\$ 777	61%
Port Colborne	\$ 740	61%
Kingston	\$ 634	62%
Wasaga Beach	\$ 330	64%
Kenora	\$ 789	64%
Kingsville	\$ 338	67%
Ingersoll	\$ 727	68%
Sault Ste. Marie	\$ 577	69%
Brockville	\$ 484	70%
Parry Sound	\$ 855	72%
Collingwood	\$ 808	75%
Strathroy-Caradoc	\$ 607	76%
Elliot Lake	\$ 564	81%
Kincardine	\$ 743	82%
Leamington	\$ 728	83%
Grey Highlands	\$ 868	84%
Sarnia	\$ 876	91%
Cornwall	\$ 681	100%
Greenstone	\$ 1,438	100%
Wellington North	\$ 1,222	100%
Average	\$ 386	40%
Median	\$ 328	41%

Water Fixed Costs

Municipality	Water fixed	Water vol.	Total Water	Water Fixed as % Total Water
Aurora	\$ 397	\$ 397	\$ 397	0%
Brampton	\$ 230	\$ 230	\$ 230	0%
Caledon	\$ 230	\$ 230	\$ 230	0%
Kitchener	\$ 388	\$ 388	\$ 388	0%
Markham	\$ 332	\$ 332	\$ 332	0%
Mississauga	\$ 230	\$ 230	\$ 230	0%
Richmond Hill	\$ 345	\$ 345	\$ 345	0%
Timmins	\$ 398	\$ 398	\$ 398	0%
Toronto	\$ 319	\$ 319	\$ 319	0%
Vaughan	\$ 296	\$ 296	\$ 296	0%
Whitchurch-Stouffville	\$ 316	\$ 316	\$ 316	0%
Georgina	\$ 26	\$ 325	\$ 351	7%
Lincoln	\$ 36	\$ 412	\$ 448	8%
Waterloo	\$ 35	\$ 332	\$ 367	10%
Ottawa	\$ 40	\$ 340	\$ 380	11%
Guelph-Eramosa	\$ 50	\$ 374	\$ 424	12%
Erin	\$ 185	\$ 858	\$ 1,043	18%
North Dumfries	\$ 96	\$ 436	\$ 532	18%
Wellesley	\$ 96	\$ 436	\$ 532	18%
Orangeville	\$ 89	\$ 374	\$ 463	19%
Cambridge	\$ 95	\$ 387	\$ 482	20%
Wilmot	\$ 90	\$ 346	\$ 436	21%
Centre Wellington	\$ 122	\$ 428	\$ 550	22%
Guelph	\$ 95	\$ 304	\$ 399	24%
Lambton Shores	\$ 149	\$ 478	\$ 627	24%
Orillia	\$ 81	\$ 248	\$ 329	25%
Penetanguishene	\$ 104	\$ 288	\$ 392	27%
Welland	\$ 122	\$ 329	\$ 451	27%
Middlesex Centre	\$ 216	\$ 551	\$ 767	28%
Kingsville	\$ 68	\$ 170	\$ 238	29%
East Gwillimbury	\$ 180	\$ 444	\$ 624	29%
Minto	\$ 144	\$ 322	\$ 466	31%
Mapleton	\$ 156	\$ 346	\$ 502	31%
Woolwich	\$ 156	\$ 334	\$ 490	32%
Pelham	\$ 134	\$ 266	\$ 399	33%

Municipality	Water fixed	Water vol.	Total Water	Water Fixed as % Total Water
Stratford	\$ 90	\$ 168	\$ 258	35%
West Lincoln	\$ 124	\$ 222	\$ 346	36%
Newmarket	\$ 168	\$ 299	\$ 467	36%
St. Marys	\$ 161	\$ 284	\$ 445	36%
Innisfil	\$ 222	\$ 382	\$ 604	37%
Hamilton	\$ 110	\$ 185	\$ 295	37%
St. Catharines	\$ 150	\$ 240	\$ 390	38%
Springwater	\$ 207	\$ 318	\$ 525	39%
Bracebridge	\$ 234	\$ 350	\$ 584	40%
Gravenhurst	\$ 234	\$ 350	\$ 584	40%
Huntsville	\$ 234	\$ 350	\$ 584	40%
King	\$ 170	\$ 248	\$ 418	41%
Barrie	\$ 144	\$ 208	\$ 352	41%
St. Thomas	\$ 194	\$ 279	\$ 473	41%
Quinte West	\$ 162	\$ 232	\$ 394	41%
Burlington	\$ 143	\$ 195	\$ 339	42%
Halton Hills	\$ 143	\$ 195	\$ 339	42%
Milton	\$ 143	\$ 195	\$ 339	42%
Oakville	\$ 143	\$ 195	\$ 339	42%
Thorold	\$ 183	\$ 249	\$ 431	42%
Greater Sudbury	\$ 189	\$ 249	\$ 437	43%
London	\$ 186	\$ 244	\$ 430	43%
Hanover	\$ 129	\$ 164	\$ 293	44%
Prince Edward County	\$ 300	\$ 364	\$ 664	45%
Thunder Bay	\$ 251	\$ 301	\$ 552	45%
Belleville	\$ 310	\$ 312	\$ 622	50%
Niagara-on-the-Lake	\$ 261	\$ 263	\$ 525	50%
Chatham-Kent	\$ 222	\$ 222	\$ 444	50%
Brock	\$ 190	\$ 189	\$ 379	50%
Clarington	\$ 190	\$ 189	\$ 379	50%
Oshawa	\$ 190	\$ 189	\$ 379	50%
Pickering	\$ 190	\$ 189	\$ 379	50%
Scugog	\$ 190	\$ 189	\$ 379	50%
Whitby	\$ 190	\$ 189	\$ 379	50%

Water Fixed Costs (cont'd)

Municipality	Water fixed	Water vol.	Total Water	Water Fixed as % Total Water
Grimsby	\$ 256	\$ 242	\$ 498	51%
Owen Sound	\$ 290	\$ 273	\$ 563	52%
Amherstburg	\$ 241	\$ 212	\$ 453	53%
The Blue Mountains	\$ 324	\$ 271	\$ 594	54%
Meaford	\$ 429	\$ 350	\$ 779	55%
Fort Erie	\$ 294	\$ 238	\$ 533	55%
Kingston	\$ 267	\$ 212	\$ 480	56%
North Bay	\$ 375	\$ 292	\$ 667	56%
Niagara Falls	\$ 252	\$ 192	\$ 444	57%
Saugeen Shores	\$ 203	\$ 152	\$ 355	57%
Central Huron	\$ 369	\$ 276	\$ 645	57%
Peterborough	\$ 247	\$ 167	\$ 414	60%
Tillsonburg	\$ 245	\$ 161	\$ 406	60%
Port Colborne	\$ 350	\$ 225	\$ 575	61%
Leamington	\$ 245	\$ 154	\$ 399	61%
Kenora	\$ 394	\$ 222	\$ 616	64%
Ingersoll	\$ 322	\$ 161	\$ 483	67%
Collingwood	\$ 250	\$ 124	\$ 374	67%
Elliot Lake	\$ 282	\$ 132	\$ 414	68%
Kincardine	\$ 360	\$ 166	\$ 526	68%
Wasaga Beach	\$ 152	\$ 70	\$ 222	68%
Sault Ste. Marie	\$ 289	\$ 131	\$ 420	69%
Brant	\$ 500	\$ 226	\$ 726	69%
Brockville	\$ 196	\$ 82	\$ 278	71%
Windsor	\$ 269	\$ 95	\$ 364	74%
Strathroy-Caradoc	\$ 317	\$ 102	\$ 419	76%
Grey Highlands	\$ 521	\$ 101	\$ 622	84%
Parry Sound	\$ 409	\$ 51	\$ 460	89%
Sarnia	\$ 405	\$ 42	\$ 447	91%
Cornwall	\$ 314		\$ 314	100%
Greenstone	\$ 749		\$ 749	100%
Wellington North	\$ 548		\$ 548	100%
Average	\$ 218	\$ 267	\$ 453	41%
Median	\$ 190	\$ 248	\$ 430	42%

Wastewater

Municipality	WW fixed	WW vol.	Total WW	WW Fixed as % Total WW
Aurora	\$ 336	\$ 336	\$ 336	0%
Brampton	\$ 175	\$ 175	\$ 175	0%
Caledon	\$ 175	\$ 175	\$ 175	0%
Kitchener	\$ 435	\$ 435	\$ 435	0%
Markham	\$ 331	\$ 331	\$ 331	0%
Mississauga	\$ 175	\$ 175	\$ 175	0%
Richmond Hill	\$ 345	\$ 345	\$ 345	0%
Timmins	\$ 383	\$ 383	\$ 383	0%
Toronto	\$ 319	\$ 319	\$ 319	0%
Vaughan	\$ 383	\$ 383	\$ 383	0%
Whitchurch-Stouffville	\$ 372	\$ 372	\$ 372	0%
Waterloo	\$ 420	\$ 420	\$ 420	0%
Ottawa	\$ 398	\$ 398	\$ 398	0%
St. Thomas	\$ -	\$ 312	\$ 312	0%
Georgina	\$ 26	\$ 404	\$ 429	6%
Lincoln	\$ 34	\$ 481	\$ 515	7%
Guelph-Eramosa	\$ 50	\$ 528	\$ 578	9%
Bracebridge	\$ 54	\$ 495	\$ 549	10%
Gravenhurst	\$ 54	\$ 495	\$ 549	10%
Huntsville	\$ 54	\$ 495	\$ 549	10%
Cambridge	\$ 70	\$ 390	\$ 460	15%
North Dumfries	\$ 72	\$ 358	\$ 430	17%
Wellesley	\$ 72	\$ 358	\$ 430	17%
Orangeville	\$ 89	\$ 398	\$ 487	18%
Brock	\$ 75	\$ 321	\$ 397	19%
Clarington	\$ 75	\$ 321	\$ 397	19%
Oshawa	\$ 75	\$ 321	\$ 397	19%
Pickering	\$ 75	\$ 321	\$ 397	19%
Scugog	\$ 75	\$ 321	\$ 397	19%
Whitby	\$ 75	\$ 321	\$ 397	19%
St. Catharines	\$ 87	\$ 365	\$ 452	19%
Wilmot	\$ 90	\$ 376	\$ 466	19%
Orillia	\$ 81	\$ 298	\$ 379	21%
Centre Wellington	\$ 122	\$ 434	\$ 556	22%

Municipality	WW fixed	WW vol.	Total WW	WW Fixed as % Total WW
Middlesex Centre	\$ 216	\$ 704	\$ 920	23%
Woolwich	\$ 156	\$ 458	\$ 614	25%
Guelph	\$ 117	\$ 332	\$ 449	26%
Lambton Shores	\$ 156	\$ 438	\$ 594	26%
Penetanguishene	\$ 138	\$ 384	\$ 522	27%
Mapleton	\$ 156	\$ 430	\$ 586	27%
Minto	\$ 144	\$ 396	\$ 540	27%
Welland	\$ 176	\$ 473	\$ 649	27%
Windsor	\$ 191	\$ 470	\$ 661	29%
East Gwillimbury	\$ 180	\$ 382	\$ 562	32%
Newmarket	\$ 168	\$ 331	\$ 499	34%
Stratford	\$ 142	\$ 264	\$ 406	35%
Hamilton	\$ 110	\$ 199	\$ 308	36%
London	\$ 143	\$ 217	\$ 360	40%
Innisfil	\$ 173	\$ 260	\$ 433	40%
Barrie	\$ 189	\$ 283	\$ 472	40%
Burlington	\$ 167	\$ 229	\$ 396	42%
Halton Hills	\$ 167	\$ 229	\$ 396	42%
Milton	\$ 167	\$ 229	\$ 396	42%
Oakville	\$ 167	\$ 229	\$ 396	42%
Thorold	\$ 204	\$ 278	\$ 482	42%
Greater Sudbury	\$ 225	\$ 297	\$ 523	43%
King	\$ 188	\$ 248	\$ 436	43%
Prince Edward County	\$ 431	\$ 552	\$ 983	44%
Hanover	\$ 155	\$ 197	\$ 352	44%
Belleville	\$ 188	\$ 234	\$ 422	45%
Saugeen Shores	\$ 219	\$ 266	\$ 485	45%
Thunder Bay	\$ 226	\$ 271	\$ 497	45%
Pelham	\$ 158	\$ 184	\$ 342	46%
Amherstburg	\$ 366	\$ 412	\$ 778	47%
Brant	\$ 234	\$ 264	\$ 498	47%
St. Marys	\$ 189	\$ 210	\$ 399	47%
Springwater	\$ 342	\$ 379	\$ 721	47%
Quinte West	\$ 180	\$ 192	\$ 372	48%

Wastewater Fixed Costs (cont'd)

Municipality	WW fixed	WW vol.	Total WW	WW Fixed as % Total WW
Niagara Falls	\$ 245	\$ 249	\$ 495	50%
West Lincoln	\$ 285	\$ 284	\$ 569	50%
Owen Sound	\$ 293	\$ 276	\$ 569	52%
Meaford	\$ 352	\$ 318	\$ 670	53%
Tillsonburg	\$ 215	\$ 181	\$ 396	54%
The Blue Mountains	\$ 272	\$ 224	\$ 496	55%
Chatham-Kent	\$ 252	\$ 198	\$ 450	56%
North Bay	\$ 254	\$ 198	\$ 452	56%
Peterborough	\$ 235	\$ 159	\$ 394	60%
Wasaga Beach	\$ 177	\$ 118	\$ 295	60%
Niagara-on-the-Lake	\$ 289	\$ 183	\$ 472	61%
Parry Sound	\$ 446	\$ 277	\$ 723	62%
Port Colborne	\$ 389	\$ 242	\$ 631	62%
Kenora	\$ 394	\$ 222	\$ 616	64%
Fort Erie	\$ 483	\$ 252	\$ 735	66%
Central Huron	\$ 369	\$ 190	\$ 559	66%
Kingston	\$ 367	\$ 184	\$ 551	67%
Sault Ste. Marie	\$ 289	\$ 131	\$ 420	69%
Brockville	\$ 287	\$ 129	\$ 417	69%
Ingersoll	\$ 405	\$ 178	\$ 583	69%
Strathroy-Caradoc	\$ 290	\$ 90	\$ 380	76%
Collingwood	\$ 557	\$ 147	\$ 705	79%
Grey Highlands	\$ 348	\$ 68	\$ 416	84%
Sarnia	\$ 471	\$ 49	\$ 520	91%
Kingsville	\$ 270		\$ 270	100%
Leamington	\$ 482		\$ 482	100%
Elliot Lake	\$ 282		\$ 282	100%
Kincardine	\$ 383		\$ 383	100%
Cornwall	\$ 367		\$ 367	100%
Greenstone	\$ 689		\$ 689	100%
Wellington North	\$ 674		\$ 674	100%
Erin	N/A	N/A	N/A	N/A
Average	\$ 221	\$ 303	\$ 473	53%
Median	\$ 188	\$ 298	\$ 449	47%

Frequency of Billing

The following table provides a summary of the billing cycles for residential and non-residential customers.

	Residential	ICI		Residential	ICI
Amherstburg	Monthly	Monthly	Hanover	Bi-Monthly	Bi-Monthly
Aurora	Quarterly	Bi-Monthly	Huntsville	Bi-Monthly	Bi-Monthly
Barrie	Bi-Monthly	Monthly	Ingersoll	Monthly	Monthly
Belleville	Quarterly	Quarterly	Innisfil	Monthly	Monthly
Bracebridge	Bi-Monthly	Bi-Monthly	Kenora	Bi-Monthly	Bi-Monthly
Brampton	Quarterly	Monthly	Kincardine	Every 4 months	Bi-Monthly
Brant	Monthly	Monthly	King	Quarterly	Monthly
Brock	Quarterly	Quarterly	Kingston	Monthly	Monthly
Brockville	Quarterly	Monthly	Kingsville	Quarterly	Quarterly
Burlington	Bi-Monthly	Monthly	Kitchener	Monthly	Monthly
Caledon	Quarterly	Monthly	Lambton Shores	Quarterly	Quarterly
Cambridge	Bi-Monthly	Bi-Monthly	Leamington	Monthly	Monthly
Central Huron	Bi-Monthly	Bi-Monthly	Lincoln	Quarterly	Quarterly
Centre Wellington	Monthly	Monthly	London	Monthly	Monthly
Chatham-Kent	Monthly	Monthly	Markham	Bi-Monthly	Monthly
Collingwood	Monthly	Monthly	Mapleton	Bi-Monthly	Bi-Monthly
Cornwall	Twice Yearly	Twice Yearly	Meaford	Monthly	Monthly
Durham Region	Quarterly	Bi-Monthly	Middlesex Centre	Bi-Monthly	Bi-Monthly
East Gwillimbury	Quarterly	Quarterly	Milton	Bi-Monthly	Monthly
Elliot Lake	Quarterly	Quarterly	Minto	Monthly	Monthly
Erin	Quarterly	Quarterly	Mississauga	Quarterly	Monthly
Fort Erie	Monthly	Monthly	Newmarket	Monthly	Monthly
Georgina	Quarterly	Quarterly	Niagara Falls	Bi-Monthly	Monthly
Gravenhurst	Bi-Monthly	Bi-Monthly	Niagara-on-the-Lake	Monthly	Monthly
Greater Sudbury	Bi-Monthly	Bi-Monthly	North Bay	Monthly	Monthly
Greenstone	Quarterly	Quarterly	North Dumfries	Bi-Monthly	Bi-Monthly
Grey Highlands	Bi-Monthly	Monthly	Oakville	Bi-Monthly	Monthly
Grimsby	Every 4 months	Every 4 months	Orangeville	Monthly	Monthly
Guelph	Monthly	Monthly	Orillia	Quarterly	Bi-Monthly
Guelph-Eramosa	Bi-Monthly	Bi-Monthly	Ottawa	Bi-Monthly	Monthly
Halton Hills	Bi-Monthly	Monthly	Owen Sound	Monthly	Monthly
Hamilton	Bi-Monthly	Monthly	Parry Sound	Quarterly	Quarterly

Frequency of Billing (cont'd)

	Residential	ICI
Peel Region	Quarterly	Monthly
Pelham	Bi-Monthly	Bi-Monthly
Penetanguishene	Quarterly	Monthly
Peterborough	Monthly	Monthly
Port Colborne	Quarterly	Monthly
Prince Edward County	Bi-Monthly	Monthly
Quinte West	Bi-Monthly	Monthly
Richmond Hill	Quarterly	Bi-Monthly
Sarnia	Bi-Monthly	Monthly
Saugeen Shores	Bi-Monthly	Bi-Monthly
Sault Ste. Marie	Monthly	Monthly
Springwater	Monthly	Monthly
St. Catharines	Quarterly	Quarterly
St. Marys	Bi-Monthly	Bi-Monthly
St. Thomas	Monthly	Monthly
Stratford	Monthly	Monthly
Strathroy-Caradoc	Monthly	Monthly
The Blue Mountains	Bi-Monthly	Bi-Monthly
Thorold	Quarterly	Quarterly
Thunder Bay	Quarterly	Quarterly
Tillsonburg	Monthly	Monthly
Timmins	Quarterly	Quarterly
Toronto	Every 4 months	Monthly
Vaughan	Bi-Monthly	Monthly
Wasaga Beach	Bi-Monthly	Bi-Monthly
Waterloo	Bi-Monthly	Monthly
Welland	Quarterly	Monthly
Wellesley	Bi-Monthly	Bi-Monthly
Wellington North	Monthly	Monthly
West Lincoln	Quarterly	Quarterly
Whitchurch-Stouffville	Quarterly	Quarterly
Windsor	Monthly	Monthly
Woolwich	Bi-Monthly	Bi-Monthly

The following table summarizes the whole survey:

	Residential	ICI
Monthly	30%	56%
Bi-Monthly	35%	24%
Quarterly	31%	19%
Every 4 months	3%	1%
Twice Yearly	1%	1%
Total	100%	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 very 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	65%	66%	67%	68%
Declining	12%	14%	12%	13%
Inclining	9%	7%	7%	6%
Humpback	11%	11%	11%	11%
Flat	3%	2%	3%	2%

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.
Amherstburg	U	U	U	U
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 Huron	U	U	U	U
Centre Wellington	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
Guelph	U	U	U	U
Guelph-Eramosa	U	U	U	U
Hanover	U	U	U	U
Huntsville	U	U	U	U
Innisfil	U	U	U	U
Kenora	U	U	U	U
Kincardine	U	U	U	U
Kingsville	U	U	U	U
Kitchener	U	U	U	U
Lambton Shores	U	U	U	U
Leamington	U	U	U	U
Lincoln	U	U	U	U
Mapleton	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
Minto	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
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
St. Catharines	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.
St. Thomas	U	U	U	U
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
Wasaga Beach	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
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
Parry Sound	H	H	H	H
Peterborough	H	H	H	H
Sault Ste. Marie	H	H	H	H
Tillsonburg	H	H	H	H
Cornwall	F	F	F	F
Greenstone	F	U	F	U
Wellington North	F	F	F	F
Belleville	D	D	D	D
Brock	D	D	D	D
Brockville	D	D	D	D
Chatham-Kent	D	D	D	D
Clarington	D	D	D	D
North Bay	U	D	U	D
Oshawa	D	D	D	D
Pickering	D	D	D	D
Scugog	D	D	D	D
St. Marys	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	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Amherstburg	\$ 1,230	\$ 32,715	\$ 95,656	\$ 315,787	\$ 1,570,883
Aurora	\$ 733	\$ 36,667	\$ 110,001	\$ 366,670	\$ 1,833,350
Barrie	\$ 823	\$ 36,340	\$ 107,265	\$ 348,603	\$ 1,714,729
Belleville	\$ 1,043	\$ 22,276	\$ 52,479	\$ 138,689	\$ 595,349
Bracebridge	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Brampton	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Brant	\$ 1,224	\$ 30,181	\$ 81,761	N/A	N/A
Brock	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Brockville	\$ 694	\$ 20,026	\$ 49,184	\$ 137,129	\$ 622,394
Burlington	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Caledon	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Cambridge	\$ 943	\$ 40,226	\$ 119,451	\$ 393,484	\$ 1,952,941
Central Huron	\$ 1,204	\$ 24,038	\$ 70,638	\$ 233,738	\$ 1,165,738
Centre Wellington	\$ 1,106	\$ 44,008	\$ 130,470	\$ 432,606	\$ 2,158,276
Chatham-Kent	\$ 894	\$ 22,278	\$ 58,928	\$ 135,044	\$ 568,214
Clarington	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Collingwood	\$ 1,079	\$ 20,813	\$ 36,997	\$ 117,130	\$ 567,719
Cornwall	\$ 681	\$ 9,796	\$ 29,387	\$ 97,957	\$ 489,787
East Gwillimbury	\$ 1,186	\$ 54,771	\$ 165,572	\$ 553,372	\$ 2,769,372
Elliot Lake	\$ 696	\$ 24,166	\$ 66,566	\$ 214,952	\$ 1,062,952
Fort Erie	\$ 1,268	\$ 26,784	\$ 82,140	\$ 256,181	\$ 1,242,822
Georgina	\$ 779	\$ 36,506	\$ 109,418	\$ 364,610	\$ 1,822,850
Gravenhurst	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Greater Sudbury	\$ 960	\$ 30,616	\$ 88,538	\$ 283,403	\$ 1,385,980
Greenstone	\$ 1,438	\$ 51,840	\$ 155,520	\$ 518,400	\$ 2,592,000
Grey Highlands	\$ 1,037	\$ 9,679	\$ 27,369	\$ 89,284	\$ 443,084
Guelph	\$ 848	\$ 33,654	\$ 99,225	\$ 324,745	\$ 1,602,662
Guelph-Eramosa	\$ 1,003	\$ 45,201	\$ 135,401	\$ 451,101	\$ 2,255,101
Halton Hills	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Hamilton	\$ 603	\$ 29,052	\$ 85,404	\$ 278,475	\$ 1,375,950
Hanover	\$ 645	\$ 19,835	\$ 57,050	\$ 186,261	\$ 907,861
Huntsville	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Ingersoll	\$ 1,066	\$ 24,282	\$ 70,677	\$ 214,897	\$ 1,031,845
Innisfil	\$ 1,037	\$ 33,432	\$ 98,127	\$ 322,827	\$ 1,606,827

Comparison of Water/Wastewater Costs (sorted alphabetically) (cont'd)

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Kenora	\$ 1,233	\$ 24,487	\$ 75,273	\$ 233,039	\$ 1,126,559
Kincardine	\$ 909	\$ 18,930	\$ 52,300	\$ 161,867	\$ 771,933
King	\$ 854	\$ 41,955	\$ 119,856	\$ 391,218	\$ 1,930,148
Kingston	\$ 1,031	\$ 20,618	\$ 56,921	\$ 181,222	\$ 883,952
Kingsville	\$ 508	\$ 19,618	\$ 58,718	\$ 195,568	\$ 977,568
Kitchener	\$ 822	\$ 41,121	\$ 123,363	\$ 411,210	\$ 2,056,050
Lambton Shores	\$ 1,222	\$ 48,138	\$ 141,893	\$ 465,410	\$ 2,304,434
Leamington	\$ 882	\$ 27,146	\$ 80,946	\$ 269,246	\$ 1,345,246
Lincoln	\$ 963	\$ 45,060	\$ 134,577	\$ 447,445	\$ 2,234,745
London	\$ 790	\$ 23,083	\$ 64,886	\$ 201,982	\$ 922,383
Mapleton	\$ 1,088	\$ 39,705	\$ 119,832	\$ 392,368	\$ 1,946,552
Markham	\$ 663	\$ 33,154	\$ 99,462	\$ 331,540	\$ 1,657,700
Meaford	\$ 1,449	\$ 40,981	\$ 121,381	\$ 402,781	\$ 2,010,781
Middlesex Centre	\$ 1,687	\$ 62,916	\$ 188,316	\$ 627,216	\$ 3,135,216
Milton	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Minto	\$ 1,006	\$ 36,428	N/A	N/A	N/A
Mississauga	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Newmarket	\$ 967	\$ 31,866	\$ 94,926	\$ 315,636	\$ 1,576,836
Niagara Falls	\$ 938	\$ 25,047	\$ 72,158	\$ 231,578	\$ 1,124,081
Niagara-on-the-Lake	\$ 997	\$ 23,919	\$ 73,024	\$ 230,936	\$ 1,127,709
North Bay	\$ 1,120	\$ 20,259	\$ 55,162	\$ 177,320	\$ 875,368
North Dumfries	\$ 962	\$ 39,868	\$ 119,268	\$ 397,168	\$ 1,985,168
Oakville	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Orangeville	\$ 950	\$ 39,133	\$ 116,422	\$ 386,888	\$ 1,930,888
Orillia	\$ 708	\$ 28,062	\$ 84,788	\$ 276,676	\$ 1,370,513
Oshawa	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Ottawa	\$ 777	\$ 37,287	\$ 111,548	\$ 370,360	\$ 1,847,187
Owen Sound	\$ 1,132	\$ 32,998	\$ 96,345	\$ 314,288	\$ 1,549,732
Parry Sound	\$ 1,183	\$ 54,240	\$ 162,637	\$ 534,469	\$ 1,958,125
Pelham	\$ 741	\$ 23,641	\$ 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	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Port Colborne	\$ 1,206	\$ 27,715	\$ 78,070	\$ 264,178	\$ 1,212,117

Comparison of Water/Wastewater Costs (sorted alphabetically) (cont'd)

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Prince Edward County	\$ 1,647	\$ 49,453	\$ 143,975	\$ 468,228	\$ 2,304,611
Quinte West	\$ 886	\$ 22,688	\$ 66,336	\$ 216,446	\$ 1,068,550
Richmond Hill	\$ 691	\$ 34,692	\$ 103,620	\$ 345,400	\$ 1,727,000
Sarnia	\$ 967	\$ 12,590	\$ 29,158	\$ 69,903	\$ 279,173
Saugeen Shores	\$ 840	\$ 22,249	\$ 64,724	\$ 211,698	\$ 1,049,047
Sault Ste. Marie	\$ 839	\$ 27,322	\$ 74,290	\$ 237,214	\$ 1,165,632
Scugog	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Springwater	\$ 1,245	\$ 35,433	\$ 104,753	\$ 347,373	\$ 1,733,773
St. Catharines	\$ 842	\$ 30,937	\$ 93,357	\$ 305,818	\$ 1,517,477
St. Marys	\$ 844	\$ 28,207	\$ 69,807	\$ 215,407	\$ 1,047,407
St. Thomas	\$ 785	\$ 20,069	\$ 81,922	\$ 270,862	\$ 1,343,846
Stratford	\$ 664	\$ 26,721	\$ 79,457	\$ 263,600	\$ 1,315,257
Strathroy-Caradoc	\$ 798	\$ 28,354	\$ 84,432	\$ 196,698	\$ 730,775
The Blue Mountains	\$ 1,090	\$ 45,655	\$ 138,581	\$ 454,039	\$ 2,252,740
Thorold	\$ 913	\$ 26,697	\$ 79,317	\$ 263,487	\$ 1,315,887
Thunder Bay	\$ 1,049	\$ 22,865	\$ 61,995	\$ 190,414	\$ 909,184
Tillsonburg	\$ 802	\$ 23,466	\$ 68,089	\$ 212,918	\$ 1,036,018
Timmins	\$ 781	\$ 26,828	\$ 80,483	\$ 268,275	\$ 1,341,374
Toronto	\$ 639	\$ 31,945	\$ 72,833	\$ 229,360	\$ 1,123,800
Vaughan	\$ 678	\$ 33,910	\$ 101,730	\$ 339,100	\$ 1,695,500
Wasaga Beach	\$ 518	\$ 10,356	\$ 31,755	\$ 98,615	\$ 476,923
Waterloo	\$ 787	\$ 37,969	\$ 113,137	\$ 376,493	\$ 1,880,839
Welland	\$ 1,100	\$ 40,400	\$ 121,429	\$ 402,511	\$ 2,007,686
Wellesley	\$ 962	\$ 39,868	\$ 119,268	\$ 397,168	\$ 1,985,168
Wellington North	\$ 1,222	\$ 46,265	\$ 135,865	\$ 449,465	\$ 2,241,465
West Lincoln	\$ 915	\$ 28,572	\$ 82,444	\$ 263,224	\$ 1,285,449
Whitby	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Whitchurch-Stouffville	\$ 687	\$ 34,369	\$ 103,107	\$ 343,690	\$ 1,718,450
Wilmot	\$ 902	\$ 36,488	\$ 108,990	\$ 362,016	\$ 1,806,702
Windsor	\$ 1,092	\$ 20,842	\$ 55,519	\$ 168,704	\$ 784,676
Woolwich	\$ 1,104	\$ 41,112	\$ 122,592	\$ 402,060	\$ 1,990,620
Average	\$ 922	\$ 30,734	\$ 89,511	\$ 289,874	\$ 1,415,575
Median	\$ 902	\$ 28,207	\$ 81,841	\$ 264,178	\$ 1,315,887

Comparison of Water/Wastewater Costs (sorted by location)

Volume Meter Size	Residential 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"
Belleville	\$ 1,043	\$ 22,276	\$ 52,479	\$ 138,689	\$ 595,349
Brockville	\$ 694	\$ 20,026	\$ 49,184	\$ 137,129	\$ 622,394
Cornwall	\$ 681	\$ 9,796	\$ 29,387	\$ 97,957	\$ 489,787
Kingston	\$ 1,031	\$ 20,618	\$ 56,921	\$ 181,222	\$ 883,952
Ottawa	\$ 777	\$ 37,287	\$ 111,548	\$ 370,360	\$ 1,847,187
Peterborough	\$ 808	\$ 15,242	\$ 41,806	\$ 117,771	\$ 470,343
Prince Edward County	\$ 1,647	\$ 49,453	\$ 143,975	\$ 468,228	\$ 2,304,611
Quinte West	\$ 886	\$ 22,688	\$ 66,336	\$ 216,446	\$ 1,068,550
Eastern Average	\$ 946	\$ 24,673	\$ 68,954	\$ 215,975	\$1,035,272
Eastern Median	\$ 847	\$ 21,447	\$ 54,700	\$ 159,956	\$ 753,173

Aurora	\$ 733	\$ 36,667	\$ 110,001	\$ 366,670	\$ 1,833,350
Brampton	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Brock	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Burlington	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Caledon	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Clarington	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
East Gwillimbury	\$ 1,186	\$ 54,771	\$ 165,572	\$ 553,372	\$ 2,769,372
Georgina	\$ 779	\$ 36,506	\$ 109,418	\$ 364,610	\$ 1,822,850
Halton Hills	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
King	\$ 854	\$ 41,955	\$ 119,856	\$ 391,218	\$ 1,930,148
Markham	\$ 663	\$ 33,154	\$ 99,462	\$ 331,540	\$ 1,657,700
Milton	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Mississauga	\$ 406	\$ 20,282	\$ 60,845	\$ 202,817	\$ 1,014,085
Newmarket	\$ 967	\$ 31,866	\$ 94,926	\$ 315,636	\$ 1,576,836
Oakville	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$ 1,091,462
Oshawa	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Pickering	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Richmond Hill	\$ 691	\$ 34,692	\$ 103,620	\$ 345,400	\$ 1,727,000
Scugog	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Toronto	\$ 639	\$ 31,945	\$ 72,833	\$ 229,360	\$ 1,123,800
Vaughan	\$ 678	\$ 33,910	\$ 101,730	\$ 339,100	\$ 1,695,500
Whitby	\$ 776	\$ 24,173	\$ 69,800	\$ 214,483	\$ 989,019
Whitchurch-Stouffville	\$ 687	\$ 34,369	\$ 103,107	\$ 343,690	\$ 1,718,450
GTA Average	\$ 726	\$ 29,556	\$ 85,531	\$ 277,151	\$1,356,401
GTA Median	\$ 735	\$ 26,017	\$ 71,335	\$ 224,631	\$1,091,462

Comparison of Water/Wastewater Costs (sorted by location) (cont'd)

Volume Meter Size	Residential 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"
Fort Erie	\$ 1,268	\$ 26,784	\$ 82,140	\$ 256,181	\$ 1,242,822
Hamilton	\$ 603	\$ 29,052	\$ 85,404	\$ 278,475	\$ 1,375,950
Lincoln	\$ 963	\$ 45,060	\$ 134,577	\$ 447,445	\$ 2,234,745
Niagara Falls	\$ 938	\$ 25,047	\$ 72,158	\$ 231,578	\$ 1,124,081
Niagara-on-the-Lake	\$ 997	\$ 23,919	\$ 73,024	\$ 230,936	\$ 1,127,709
Pelham	\$ 741	\$ 23,641	\$ 70,340	\$ 227,658	\$ 1,126,618
Port Colborne	\$ 1,206	\$ 27,715	\$ 78,070	\$ 264,178	\$ 1,212,117
St. Catharines	\$ 842	\$ 30,937	\$ 93,357	\$ 305,818	\$ 1,517,477
Thorold	\$ 913	\$ 26,697	\$ 79,317	\$ 263,487	\$ 1,315,887
Welland	\$ 1,100	\$ 40,400	\$ 121,429	\$ 402,511	\$ 2,007,686
West Lincoln	\$ 915	\$ 28,572	\$ 82,444	\$ 263,224	\$ 1,285,449
Niagara/Hamilton Avg.	\$ 953	\$ 29,802	\$ 88,387	\$ 288,317	\$ 1,415,504
Niagara/Hamilton Median	\$ 938	\$ 27,715	\$ 82,140	\$ 263,487	\$ 1,285,449

Elliot Lake	\$ 696	\$ 24,166	\$ 66,566	\$ 214,952	\$ 1,062,952
Greater Sudbury	\$ 960	\$ 30,616	\$ 88,538	\$ 283,403	\$ 1,385,980
Greenstone	\$ 1,438	\$ 51,840	\$ 155,520	\$ 518,400	\$ 2,592,000
Kenora	\$ 1,233	\$ 24,487	\$ 75,273	\$ 233,039	\$ 1,126,559
North Bay	\$ 1,120	\$ 20,259	\$ 55,162	\$ 177,320	\$ 875,368
Parry Sound	\$ 1,183	\$ 54,240	\$ 162,637	\$ 534,469	\$ 1,958,125
Sault Ste. Marie	\$ 839	\$ 27,322	\$ 74,290	\$ 237,214	\$ 1,165,632
Thunder Bay	\$ 1,049	\$ 22,865	\$ 61,995	\$ 190,414	\$ 909,184
Timmins	\$ 781	\$ 26,828	\$ 80,483	\$ 268,275	\$ 1,341,374
North Average	\$ 1,033	\$ 31,403	\$ 91,163	\$ 295,276	\$ 1,379,686
North Median	\$ 1,049	\$ 26,828	\$ 75,273	\$ 237,214	\$ 1,165,632

Comparison of Water/Wastewater Costs (sorted by location) (cont'd)

Volume Meter Size	Residential 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"
Barrie	\$ 823	\$ 36,340	\$ 107,265	\$ 348,603	\$ 1,714,729
Bracebridge	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Collingwood	\$ 1,079	\$ 20,813	\$ 36,997	\$ 117,130	\$ 567,719
Gravenhurst	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Huntsville	\$ 1,133	\$ 43,416	\$ 130,504	\$ 427,316	\$ 2,117,356
Innisfil	\$ 1,037	\$ 33,432	\$ 98,127	\$ 322,827	\$ 1,606,827
Orangeville	\$ 950	\$ 39,133	\$ 116,422	\$ 386,888	\$ 1,930,888
Orillia	\$ 708	\$ 28,062	\$ 84,788	\$ 276,676	\$ 1,370,513
Penetanguishene	\$ 914	\$ 34,299	\$ 103,454	\$ 339,348	\$ 1,684,854
Springwater	\$ 1,245	\$ 35,433	\$ 104,753	\$ 347,373	\$ 1,733,773
Wasaga Beach	\$ 518	\$ 10,356	\$ 31,755	\$ 98,615	\$ 476,923
Simcoe/Musk./Duff. Avg.	\$ 970	\$ 33,465	\$ 97,734	\$ 319,946	\$1,585,300
Simcoe/Musk./Duff. Median	\$ 1,037	\$ 35,433	\$ 104,753	\$ 347,373	\$1,714,729

Comparison of Water/Wastewater Costs (sorted by location) (cont'd)

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Amherstburg	\$ 1,230	\$ 32,715	\$ 95,656	\$ 315,787	\$ 1,570,883
Brant	\$ 1,224	\$ 30,181	\$ 81,761	N/A	N/A
Cambridge	\$ 943	\$ 40,226	\$ 119,451	\$ 393,484	\$ 1,952,941
Central Huron	\$ 1,204	\$ 24,038	\$ 70,638	\$ 233,738	\$ 1,165,738
Centre Wellington	\$ 1,106	\$ 44,008	\$ 130,470	\$ 432,606	\$ 2,158,276
Chatham-Kent	\$ 894	\$ 22,278	\$ 58,928	\$ 135,044	\$ 568,214
Grey Highlands	\$ 1,037	\$ 9,679	\$ 27,369	\$ 89,284	\$ 443,084
Guelph	\$ 848	\$ 33,654	\$ 99,225	\$ 324,745	\$ 1,602,662
Guelph-Eramosa	\$ 1,003	\$ 45,201	\$ 135,401	\$ 451,101	\$ 2,255,101
Hanover	\$ 645	\$ 19,835	\$ 57,050	\$ 186,261	\$ 907,861
Ingersoll	\$ 1,066	\$ 24,282	\$ 70,677	\$ 214,897	\$ 1,031,845
Kincardine	\$ 909	\$ 18,930	\$ 52,300	\$ 161,867	\$ 771,933
Kingsville	\$ 508	\$ 19,618	\$ 58,718	\$ 195,568	\$ 977,568
Kitchener	\$ 822	\$ 41,121	\$ 123,363	\$ 411,210	\$ 2,056,050
Lambton Shores	\$ 1,222	\$ 48,138	\$ 141,893	\$ 465,410	\$ 2,304,434
Leamington	\$ 882	\$ 27,146	\$ 80,946	\$ 269,246	\$ 1,345,246
London	\$ 790	\$ 23,083	\$ 64,886	\$ 201,982	\$ 922,383
Mapleton	\$ 1,088	\$ 39,705	\$ 119,832	\$ 392,368	\$ 1,946,552
Meaford	\$ 1,449	\$ 40,981	\$ 121,381	\$ 402,781	\$ 2,010,781
Middlesex Centre	\$ 1,687	\$ 63,132	\$ 188,532	\$ 627,432	\$ 3,135,432
Minto	\$ 1,006	\$ 36,428	N/A	N/A	N/A
North Dumfries	\$ 962	\$ 39,868	\$ 119,268	\$ 397,168	\$ 1,985,168
Owen Sound	\$ 1,132	\$ 32,998	\$ 96,345	\$ 314,288	\$ 1,549,732
Sarnia	\$ 967	\$ 12,590	\$ 29,158	\$ 69,903	\$ 279,173
Saugeen Shores	\$ 840	\$ 22,249	\$ 64,724	\$ 211,698	\$ 1,049,047
St. Marys	\$ 844	\$ 28,207	\$ 69,807	\$ 215,407	\$ 1,047,407
St. Thomas	\$ 785	\$ 20,069	\$ 81,922	\$ 270,862	\$ 1,343,846
Stratford	\$ 664	\$ 26,721	\$ 79,457	\$ 263,600	\$ 1,315,257
Strathroy-Caradoc	\$ 798	\$ 28,354	\$ 84,432	\$ 196,698	\$ 730,775
The Blue Mountains	\$ 1,090	\$ 45,655	\$ 138,581	\$ 454,039	\$ 2,252,740
Tillsonburg	\$ 802	\$ 23,466	\$ 68,089	\$ 212,918	\$ 1,036,018
Waterloo	\$ 787	\$ 37,969	\$ 113,137	\$ 376,493	\$ 1,880,839
Wellesley	\$ 962	\$ 39,868	\$ 119,268	\$ 397,168	\$ 1,985,168
Wellington North	\$ 1,222	\$ 46,265	\$ 135,865	\$ 449,465	\$ 2,241,465
Wilmot	\$ 902	\$ 36,488	\$ 108,990	\$ 362,016	\$ 1,806,702
Windsor	\$ 1,092	\$ 20,842	\$ 55,519	\$ 168,704	\$ 784,676
Woolwich	\$ 1,104	\$ 41,112	\$ 122,592	\$ 402,060	\$ 1,990,620
Southwest Average	\$ 987	\$ 32,084	\$ 94,045	\$ 304,780	\$ 1,497,303
Southwest Median	\$ 962	\$ 32,715	\$ 90,044	\$ 314,288	\$ 1,549,732

Comparison of Water/Wastewater Costs—Residential (sorted lowest to highest)

Volume Meter Size	Residential 200 m ³ 5/8"	Res. 200 m ³ Ranking
Brampton	\$ 406	low
Caledon	\$ 406	low
Mississauga	\$ 406	low
Kingsville	\$ 508	low
Wasaga Beach	\$ 518	low
Hamilton	\$ 603	low
Toronto	\$ 639	low
Hanover	\$ 645	low
Markham	\$ 663	low
Stratford	\$ 664	low
Vaughan	\$ 678	low
Cornwall	\$ 681	low
Whitchurch-Stouffville	\$ 687	low
Richmond Hill	\$ 691	low
Brockville	\$ 694	low
Elliot Lake	\$ 696	low
Orillia	\$ 708	low
Aurora	\$ 733	low
Burlington	\$ 735	low
Halton Hills	\$ 735	low
Milton	\$ 735	low
Oakville	\$ 735	low
Pelham	\$ 741	low
Brock	\$ 776	low
Clarington	\$ 776	low
Oshawa	\$ 776	low
Pickering	\$ 776	low
Scugog	\$ 776	low
Whitby	\$ 776	low
Ottawa	\$ 777	low
Georgina	\$ 779	low
Timmins	\$ 781	low
St. Thomas	\$ 785	low

Volume Meter Size	Residential 200 m ³ 5/8"	Res. 200 m ³ Ranking
Waterloo	\$ 787	mid
London	\$ 790	mid
Strathroy-Caradoc	\$ 798	mid
Tillsonburg	\$ 802	mid
Peterborough	\$ 808	mid
Kitchener	\$ 822	mid
Barrie	\$ 823	mid
Sault Ste. Marie	\$ 839	mid
Saugeen Shores	\$ 840	mid
St. Catharines	\$ 842	mid
St. Marys	\$ 844	mid
Guelph	\$ 848	mid
King	\$ 854	mid
Leamington	\$ 882	mid
Quinte West	\$ 886	mid
Chatham-Kent	\$ 894	mid
Wilmot	\$ 902	mid
Kincardine	\$ 909	mid
Thorold	\$ 913	mid
Penetanguishene	\$ 914	mid
West Lincoln	\$ 915	mid
Niagara Falls	\$ 938	mid
Cambridge	\$ 943	mid
Orangeville	\$ 950	mid
Greater Sudbury	\$ 960	mid
North Dumfries	\$ 962	mid
Wellesley	\$ 962	mid
Lincoln	\$ 963	mid
Newmarket	\$ 967	mid
Sarnia	\$ 967	mid
Niagara-on-the-Lake	\$ 997	mid
Guelph-Eramosa	\$ 1,003	mid
Minto	\$ 1,006	mid

Comparison of Water/Wastewater Costs—Residential (sorted lowest to highest) (cont'd)

Volume Meter Size	Residential 200 m ³ 5/8"	Res. 200 m ³ Ranking
Kingston	\$ 1,031	high
Innisfil	\$ 1,037	high
Grey Highlands	\$ 1,037	high
Belleville	\$ 1,043	high
Thunder Bay	\$ 1,049	high
Ingersoll	\$ 1,066	high
Collingwood	\$ 1,079	high
Mapleton	\$ 1,088	high
The Blue Mountains	\$ 1,090	high
Windsor	\$ 1,092	high
Welland	\$ 1,100	high
Woolwich	\$ 1,104	high
Centre Wellington	\$ 1,106	high
North Bay	\$ 1,120	high
Owen Sound	\$ 1,132	high
Bracebridge	\$ 1,133	high
Gravenhurst	\$ 1,133	high
Huntsville	\$ 1,133	high
Parry Sound	\$ 1,183	high
East Gwillimbury	\$ 1,186	high
Central Huron	\$ 1,204	high
Port Colborne	\$ 1,206	high
Lambton Shores	\$ 1,222	high
Wellington North	\$ 1,222	high
Brant	\$ 1,224	high
Amherstburg	\$ 1,230	high
Kenora	\$ 1,233	high
Springwater	\$ 1,245	high
Fort Erie	\$ 1,268	high
Greenstone	\$ 1,438	high
Meaford	\$ 1,449	high
Prince Edward County	\$ 1,647	high
Middlesex Centre	\$ 1,687	high
Average	\$ 922	
Median	\$ 902	

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
Grey Highlands	\$ 9,679	low
Cornwall	\$ 9,796	low
Wasaga Beach	\$ 10,356	low
Sarnia	\$ 12,590	low
Peterborough	\$ 15,242	low
Kincardine	\$ 18,930	low
Kingsville	\$ 19,618	low
Hanover	\$ 19,835	low
Brockville	\$ 20,026	low
North Bay	\$ 20,259	low
St. Thomas	\$ 20,069	low
Brampton	\$ 20,282	low
Caledon	\$ 20,282	low
Mississauga	\$ 20,282	low
Kingston	\$ 20,618	low
Collingwood	\$ 20,813	low
Windsor	\$ 20,842	low
Saugeen Shores	\$ 22,249	low
Belleville	\$ 22,276	low
Chatham-Kent	\$ 22,278	low
Quinte West	\$ 22,688	low
Thunder Bay	\$ 22,865	low
London	\$ 23,083	low
Tillsonburg	\$ 23,466	low
Pelham	\$ 23,641	low
Niagara-on-the-Lake	\$ 23,919	low
Central Huron	\$ 24,038	low
Elliot Lake	\$ 24,166	low
Brock	\$ 24,173	low
Clarington	\$ 24,173	low
Oshawa	\$ 24,173	low
Pickering	\$ 24,173	low
Scugog	\$ 24,173	low
Whitby	\$ 24,173	low

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Ingersoll	\$ 24,282	mid
Kenora	\$ 24,487	mid
Niagara Falls	\$ 25,047	mid
Burlington	\$ 26,017	mid
Halton Hills	\$ 26,017	mid
Milton	\$ 26,017	mid
Oakville	\$ 26,017	mid
Thorold	\$ 26,697	mid
Stratford	\$ 26,721	mid
Fort Erie	\$ 26,784	mid
Timmins	\$ 26,828	mid
Leamington	\$ 27,146	mid
Sault Ste. Marie	\$ 27,322	mid
Port Colborne	\$ 27,715	mid
Orillia	\$ 28,062	mid
St. Marys	\$ 28,207	mid
Strathroy-Caradoc	\$ 28,354	mid
West Lincoln	\$ 28,572	mid
Hamilton	\$ 29,052	mid
Brant	\$ 30,181	mid
Greater Sudbury	\$ 30,616	mid
St. Catharines	\$ 30,937	mid
Newmarket	\$ 31,866	mid
Toronto	\$ 31,945	mid
Amherstburg	\$ 32,715	mid
Owen Sound	\$ 32,998	mid
Markham	\$ 33,154	mid
Innisfil	\$ 33,432	mid
Guelph	\$ 33,654	mid
Vaughan	\$ 33,910	mid
Penetanguishene	\$ 34,299	mid
Whitchurch-Stouffville	\$ 34,369	mid
Richmond Hill	\$ 34,692	mid

Comparison of Water/Wastewater Costs—Commercial (sorted lowest to highest) (cont'd)

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
Springwater	\$ 35,433	high
Barrie	\$ 36,340	high
Minto	\$ 36,428	high
Wilmot	\$ 36,488	high
Georgina	\$ 36,506	high
Aurora	\$ 36,667	high
Ottawa	\$ 37,287	high
Waterloo	\$ 37,969	high
Orangeville	\$ 39,133	high
Mapleton	\$ 39,705	high
North Dumfries	\$ 39,868	high
Wellesley	\$ 39,868	high
Cambridge	\$ 40,226	high
Welland	\$ 40,400	high
Meaford	\$ 40,981	high
Woolwich	\$ 41,112	high
Kitchener	\$ 41,121	high
King	\$ 41,955	high
Bracebridge	\$ 43,416	high
Gravenhurst	\$ 43,416	high
Huntsville	\$ 43,416	high
Centre Wellington	\$ 44,008	high
Lincoln	\$ 45,060	high
Guelph-Eramosa	\$ 45,201	high
The Blue Mountains	\$ 45,655	high
Wellington North	\$ 46,265	high
Lambton Shores	\$ 48,138	high
Prince Edward County	\$ 49,453	high
Greenstone	\$ 51,840	high
Parry Sound	\$ 54,240	high
East Gwillimbury	\$ 54,771	high
Middlesex Centre	\$ 63,132	high
Average	\$ 30,736	
Median	\$ 28,207	

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
Sarnia	\$ 29,158	low	\$ 69,903	low
Grey Highlands	\$ 27,369	low	\$ 89,284	low
Cornwall	\$ 29,387	low	\$ 97,957	low
Wasaga Beach	\$ 31,755	low	\$ 98,615	low
Collingwood	\$ 36,997	low	\$ 117,130	low
Peterborough	\$ 41,806	low	\$ 117,771	low
Chatham-Kent	\$ 58,928	low	\$ 135,044	low
Brockville	\$ 49,184	low	\$ 137,129	low
Belleville	\$ 52,479	low	\$ 138,689	low
Kincardine	\$ 52,300	low	\$ 161,867	low
Windsor	\$ 55,519	low	\$ 168,704	low
North Bay	\$ 55,162	low	\$ 177,320	low
Kingston	\$ 56,921	low	\$ 181,222	low
Hanover	\$ 57,050	low	\$ 186,261	low
Thunder Bay	\$ 61,995	low	\$ 190,414	low
Kingsville	\$ 58,718	low	\$ 195,568	low
Strathroy-Caradoc	\$ 84,432	mid	\$ 196,698	low
London	\$ 64,886	low	\$ 201,982	low
Brampton	\$ 60,845	low	\$ 202,817	low
Caledon	\$ 60,845	low	\$ 202,817	low
Mississauga	\$ 60,845	low	\$ 202,817	low
Saugeen Shores	\$ 64,724	low	\$ 211,698	low
Tillsonburg	\$ 68,089	low	\$ 212,918	low
Brock	\$ 69,800	low	\$ 214,483	low
Clarington	\$ 69,800	low	\$ 214,483	low
Oshawa	\$ 69,800	low	\$ 214,483	low
Pickering	\$ 69,800	low	\$ 214,483	low
Scugog	\$ 69,800	low	\$ 214,483	low
Whitby	\$ 69,800	low	\$ 214,483	low
Ingersoll	\$ 70,677	mid	\$ 214,897	low
Elliot Lake	\$ 66,566	low	\$ 214,952	low
St. Marys	\$ 69,807	low	\$ 215,407	low
Quinte West	\$ 66,336	low	\$ 216,446	low

Comparison of Water/Wastewater Costs—Industrial (sorted lowest to highest) (cont'd)

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
Burlington	\$ 71,335	mid	\$ 224,631	mid
Halton Hills	\$ 71,335	mid	\$ 224,631	mid
Milton	\$ 71,335	mid	\$ 224,631	mid
Oakville	\$ 71,335	mid	\$ 224,631	mid
Pelham	\$ 70,340	low	\$ 227,658	mid
Toronto	\$ 72,833	mid	\$ 229,360	mid
Niagara-on-the-Lake	\$ 73,024	mid	\$ 230,936	mid
Niagara Falls	\$ 72,158	mid	\$ 231,578	mid
Kenora	\$ 75,273	mid	\$ 233,039	mid
Central Huron	\$ 70,638	low	\$ 233,738	mid
Sault Ste. Marie	\$ 74,290	mid	\$ 237,214	mid
Fort Erie	\$ 82,140	mid	\$ 256,181	mid
West Lincoln	\$ 82,444	mid	\$ 263,224	mid
Thorold	\$ 79,317	mid	\$ 263,487	mid
Stratford	\$ 79,457	mid	\$ 263,600	mid
Port Colborne	\$ 78,070	mid	\$ 264,178	mid
Timmins	\$ 80,483	mid	\$ 268,275	mid
Leamington	\$ 80,946	mid	\$ 269,246	mid
St. Thomas	\$ 81,922	mid	\$ 270,862	mid
Orillia	\$ 84,788	mid	\$ 276,676	mid
Hamilton	\$ 85,404	mid	\$ 278,475	mid
Greater Sudbury	\$ 88,538	mid	\$ 283,403	mid
St. Catharines	\$ 93,357	mid	\$ 305,818	mid
Owen Sound	\$ 96,345	mid	\$ 314,288	mid
Newmarket	\$ 94,926	mid	\$ 315,636	mid
Amherstburg	\$ 95,656	mid	\$ 315,787	mid
Innisfil	\$ 98,127	mid	\$ 322,827	mid
Guelph	\$ 99,225	mid	\$ 324,745	mid
Markham	\$ 99,462	mid	\$ 331,540	mid
Vaughan	\$ 101,730	mid	\$ 339,100	mid
Penetanguishene	\$ 103,454	mid	\$ 339,348	mid
Whitchurch-Stouffville	\$ 103,107	mid	\$ 343,690	mid
Richmond Hill	\$ 103,620	high	\$ 345,400	mid

Comparison of Water/Wastewater Costs—Industrial (sorted lowest to highest) (cont'd)

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
Springwater	\$ 104,753	high	\$ 347,373	high
Barrie	\$ 107,265	high	\$ 348,603	high
Wilmot	\$ 108,990	high	\$ 362,016	high
Georgina	\$ 109,418	high	\$ 364,610	high
Aurora	\$ 110,001	high	\$ 366,670	high
Ottawa	\$ 111,548	high	\$ 370,360	high
Waterloo	\$ 113,137	high	\$ 376,493	high
Orangeville	\$ 116,422	high	\$ 386,888	high
King	\$ 119,856	high	\$ 391,218	high
Mapleton	\$ 119,832	high	\$ 392,368	high
Cambridge	\$ 119,451	high	\$ 393,484	high
North Dumfries	\$ 119,268	high	\$ 397,168	high
Wellesley	\$ 119,268	high	\$ 397,168	high
Woolwich	\$ 122,592	high	\$ 402,060	high
Welland	\$ 121,429	high	\$ 402,511	high
Meaford	\$ 121,381	high	\$ 402,781	high
Kitchener	\$ 123,363	high	\$ 411,210	high
Bracebridge	\$ 130,504	high	\$ 427,316	high
Gravenhurst	\$ 130,504	high	\$ 427,316	high
Huntsville	\$ 130,504	high	\$ 427,316	high
Centre Wellington	\$ 130,470	high	\$ 432,606	high
Lincoln	\$ 134,577	high	\$ 447,445	high
Wellington North	\$ 135,865	high	\$ 449,465	high
Guelph-Eramosa	\$ 135,401	high	\$ 451,101	high
The Blue Mountains	\$ 138,581	high	\$ 454,039	high
Lambton Shores	\$ 141,893	high	\$ 465,410	high
Prince Edward County	\$ 143,975	high	\$ 468,228	high
Greenstone	\$ 155,520	high	\$ 518,400	high
Parry Sound	\$ 162,637	high	\$ 534,469	high
East Gwillimbury	\$ 165,572	high	\$ 553,372	high
Middlesex Centre	\$ 188,532	high	\$ 627,432	high
Brant	\$ 81,761	mid	N/A	high
Average	\$ 89,513		\$ 289,876	
Median	\$ 81,841		\$ 264,178	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2014 Est. Avg. Household Income	2014 Income Ranking	2015 Residential Water/WW Costs 200 m ³	2015 Water/WW as a % of Household Income	2015 W/WW Burden Ranking
Caledon	\$ 130,046	high	\$ 406	0.3%	low
Mississauga	\$ 102,161	mid	\$ 406	0.4%	low
Brampton	\$ 94,051	mid	\$ 406	0.4%	low
King	\$ 186,530	high	\$ 854	0.5%	low
Oakville	\$ 156,277	high	\$ 735	0.5%	low
Aurora	\$ 143,127	high	\$ 733	0.5%	low
Whitchurch-Stouffville	\$ 129,911	high	\$ 687	0.5%	low
Vaughan	\$ 124,268	high	\$ 678	0.5%	low
Markham	\$ 117,393	high	\$ 663	0.6%	low
Richmond Hill	\$ 119,232	high	\$ 691	0.6%	low
Kingsville	\$ 87,423	mid	\$ 508	0.6%	low
Halton Hills	\$ 123,819	high	\$ 735	0.6%	low
Pelham	\$ 121,542	high	\$ 741	0.6%	low
Milton	\$ 119,995	high	\$ 735	0.6%	low
Whitby	\$ 120,819	high	\$ 776	0.6%	low
Burlington	\$ 114,260	high	\$ 735	0.6%	low
Pickering	\$ 118,377	high	\$ 776	0.7%	low
Toronto	\$ 95,870	mid	\$ 639	0.7%	low
Wasaga Beach	\$ 74,943	low	\$ 518	0.7%	low
Saugeen Shores	\$ 119,948	high	\$ 840	0.7%	low
Hamilton	\$ 85,886	mid	\$ 603	0.7%	low
Scugog	\$ 110,280	high	\$ 776	0.7%	low
Waterloo	\$ 110,667	high	\$ 787	0.7%	low
Clarington	\$ 105,167	mid	\$ 776	0.7%	low
Ottawa	\$ 105,206	mid	\$ 777	0.7%	low
Guelph-Eramosa	\$ 127,048	high	\$ 1,003	0.8%	low
Kincardine	\$ 113,237	high	\$ 909	0.8%	low
Wilmot	\$ 110,376	high	\$ 902	0.8%	low
North Dumfries	\$ 116,862	high	\$ 962	0.8%	low
Stratford	\$ 79,634	low	\$ 664	0.8%	low
Woolwich	\$ 130,431	high	\$ 1,104	0.8%	low

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2014 Est. Avg. Household Income	Income Ranking	2015 Residential Water/WW Costs 200 m ³	Water/WW as a % of Household Income	W/WW Burden Ranking
Newmarket	\$ 113,702	high	\$ 967	0.9%	mid
Timmins	\$ 89,572	mid	\$ 781	0.9%	mid
Wellesley	\$ 109,475	high	\$ 962	0.9%	mid
Georgina	\$ 88,467	mid	\$ 779	0.9%	mid
Hanover	\$ 71,987	low	\$ 645	0.9%	mid
Brock	\$ 84,230	mid	\$ 776	0.9%	mid
Barrie	\$ 89,263	mid	\$ 823	0.9%	mid
Guelph	\$ 91,876	mid	\$ 848	0.9%	mid
Oshawa	\$ 83,840	mid	\$ 776	0.9%	mid
Niagara-on-the-Lake	\$ 105,166	high	\$ 997	0.9%	mid
West Lincoln	\$ 96,516	mid	\$ 915	0.9%	mid
Lincoln	\$ 100,592	mid	\$ 963	1.0%	mid
Kitchener	\$ 84,341	mid	\$ 822	1.0%	mid
Springwater	\$ 127,496	high	\$ 1,245	1.0%	mid
London	\$ 80,759	low	\$ 790	1.0%	mid
East Gwillimbury	\$ 121,214	high	\$ 1,186	1.0%	mid
St. Marys	\$ 84,494	mid	\$ 844	1.0%	mid
Orillia	\$ 70,083	low	\$ 708	1.0%	mid
Orangeville	\$ 93,252	mid	\$ 950	1.0%	mid
Strathroy-Caradoc	\$ 78,157	low	\$ 798	1.0%	mid
Brockville	\$ 66,480	low	\$ 694	1.0%	mid
Sault Ste. Marie	\$ 79,125	low	\$ 839	1.1%	mid
Cambridge	\$ 88,659	mid	\$ 943	1.1%	mid
Centra Wellington	\$ 103,900	high	\$ 1,106	1.1%	mid
The Blue Mountains	\$ 102,350	mid	\$ 1,090	1.1%	mid
St. Thomas	\$ 72,087	low	\$ 785	1.1%	mid
Greater Sudbury	\$ 88,049	mid	\$ 960	1.1%	mid
Peterborough	\$ 73,854	low	\$ 808	1.1%	mid
St. Catharines	\$ 76,032	low	\$ 842	1.1%	mid
Sarnia	\$ 86,961	mid	\$ 967	1.1%	mid
Tillsonburg	\$ 71,708	low	\$ 802	1.1%	mid
Quinte West	\$ 79,136	low	\$ 886	1.1%	mid
Cornwall	\$ 59,461	low	\$ 681	1.1%	mid
Innisfil	\$ 90,558	mid	\$ 1,037	1.1%	mid
Brant	\$ 106,740	high	\$ 1,224	1.1%	mid

Water/Wastewater Costs as a Percentage of Household Income (cont'd)

Municipality	2014 Est. Avg. Household Income	Income Ranking	2015 Residential Water/WW Costs 200 m ³	Water/WW as a % of Household Income	W/WW Burden Ranking
Thorold	\$ 78,932	low	\$ 913	1.2%	high
Mapleton	\$ 93,190	mid	\$ 1,088	1.2%	high
Elliot Lake	\$ 58,791	low	\$ 696	1.2%	high
Penetanguishene	\$ 77,013	low	\$ 914	1.2%	high
Kingston	\$ 85,060	mid	\$ 1,031	1.2%	high
Leamington	\$ 72,627	low	\$ 882	1.2%	high
Niagara Falls	\$ 74,458	low	\$ 938	1.3%	high
Ingersoll	\$ 83,905	mid	\$ 1,066	1.3%	high
Chatham-Kent	\$ 70,031	low	\$ 894	1.3%	high
Collingwood	\$ 83,828	mid	\$ 1,079	1.3%	high
Grey Highlands	\$ 80,068	low	\$ 1,037	1.3%	high
Huntsville	\$ 86,383	mid	\$ 1,133	1.3%	high
Amherstburg	\$ 93,564	mid	\$ 1,230	1.3%	high
Minto	\$ 76,178	low	\$ 1,006	1.3%	high
Thunder Bay	\$ 78,773	low	\$ 1,049	1.3%	high
Middlesex Centre	\$ 127,456	high	\$ 1,687	1.3%	high
Bracebridge	\$ 84,479	mid	\$ 1,133	1.3%	high
North Bay	\$ 78,352	low	\$ 1,120	1.4%	high
Belleville	\$ 71,677	low	\$ 1,043	1.5%	high
Lambton Shores	\$ 83,805	mid	\$ 1,222	1.5%	high
Kenora	\$ 82,242	mid	\$ 1,233	1.5%	high
Gravenhurst	\$ 73,667	low	\$ 1,133	1.5%	high
Welland	\$ 70,279	low	\$ 1,100	1.6%	high
Wellington North	\$ 76,787	low	\$ 1,222	1.6%	high
Owen Sound	\$ 69,642	low	\$ 1,132	1.6%	high
Windsor	\$ 66,618	low	\$ 1,092	1.6%	high
Port Colborne	\$ 73,563	low	\$ 1,206	1.6%	high
Central Huron	\$ 72,911	low	\$ 1,204	1.7%	high
Fort Erie	\$ 72,724	low	\$ 1,268	1.7%	high
Greenstone	\$ 82,022	mid	\$ 1,438	1.8%	high
Meaford	\$ 80,977	mid	\$ 1,449	1.8%	high
Parry Sound	\$ 63,855	low	\$ 1,183	1.9%	high
Prince Edward County	\$ 88,515	mid	\$ 1,647	1.9%	high
Average	\$ 94,793		\$ 922	1.0%	
Median	\$ 87,736		\$ 902	1.0%	

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.

The Ministry of Municipal Affairs and Housing's suggested target is to have an operating surplus ratio in the range of 0%-15%, with an advanced target of 15% or greater.

Water Operating Surplus and Water Operating Surplus Ratio

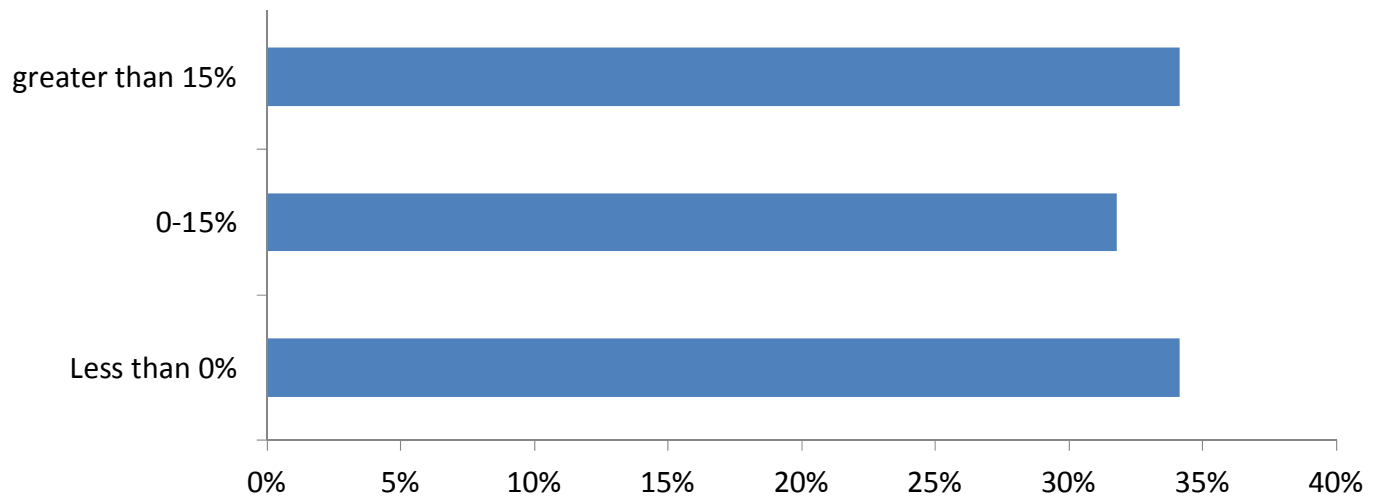
Municipality	Water Surplus	Own Source Revenues	Water Operating Surplus Ratio
Barrie	\$ (16,493,219)	\$ 23,774,906	-69%
King	\$ (852,610)	\$ 1,628,025	-52%
Prince Edward County	\$ (1,456,270)	\$ 2,937,334	-50%
Meaford	\$ (1,026,891)	\$ 2,568,877	-40%
Smooth Rock Falls	\$ (155,939)	\$ 391,609	-40%
Mapleton	\$ (140,578)	\$ 354,224	-40%
Greenstone	\$ (574,704)	\$ 1,657,104	-35%
Guelph/Eramosa	\$ (197,753)	\$ 740,149	-27%
Wasaga Beach	\$ (517,274)	\$ 2,537,706	-20%
Saugeen Shores	\$ (501,193)	\$ 2,650,757	-19%
West Lincoln	\$ (180,844)	\$ 1,137,448	-16%
Quinte West	\$ (910,787)	\$ 6,126,347	-15%
Brockville	\$ (469,124)	\$ 3,849,886	-12%
Woolwich	\$ (392,875)	\$ 4,076,099	-10%
Amherstburg	\$ (285,707)	\$ 4,159,544	-7%
Middlesex Centre	\$ (156,432)	\$ 2,479,977	-6%
Whitchurch-Stouffville	\$ (256,430)	\$ 4,194,125	-6%
Port Colborne	\$ (212,946)	\$ 3,849,723	-6%
Leamington	\$ (585,422)	\$ 12,160,133	-5%
Pelham	\$ (90,868)	\$ 2,211,108	-4%
Welland	\$ (365,622)	\$ 9,002,530	-4%
Cambridge	\$ (1,112,910)	\$ 28,240,507	-4%
East Gwillimbury	\$ (142,933)	\$ 3,887,201	-4%
St. Thomas	\$ (433,117)	\$ 12,157,927	-4%
Springwater	\$ (69,469)	\$ 2,071,285	-3%
Timmins	\$ (258,254)	\$ 10,274,789	-3%
Collingwood	\$ (112,692)	\$ 6,319,468	-2%
Centre Wellington	\$ (12,096)	\$ 3,816,292	0%
Vaughan	\$ (51,757)	\$ 49,496,723	0%
Chatham-Kent	\$ 37,492	\$ 20,122,914	0%
Aurora	\$ 28,526	\$ 8,022,912	0%
Kenora	\$ 37,773	\$ 3,350,930	1%
Georgina	\$ 65,302	\$ 4,954,024	1%
Ottawa	\$ 2,780,163	\$ 140,754,700	2%
Kingsville	\$ 139,709	\$ 4,585,240	3%
Kitchener	\$ 1,525,367	\$ 35,990,143	4%
Grimsby	\$ 253,260	\$ 5,787,919	4%
Brant County	\$ 295,193	\$ 5,744,003	5%
Sault Ste. Marie	\$ 988,338	\$ 17,820,381	6%
Elliot Lake	\$ 104,972	\$ 1,668,800	6%

Municipality	Water Surplus	Own Source Revenues	Water Operating Surplus Ratio
Orillia	\$ 383,289	\$ 4,983,857	8%
Greater Sudbury	\$ 2,554,827	\$ 32,409,274	8%
Markham	\$ 4,306,851	\$ 52,703,711	8%
Fort Erie	\$ 647,571	\$ 7,178,700	9%
Lambton Shores	\$ 386,081	\$ 3,963,987	10%
Thunder Bay	\$ 2,575,668	\$ 25,768,917	10%
Newmarket	\$ 1,770,733	\$ 14,564,228	12%
Niagara-on-the-Lake	\$ 633,860	\$ 4,947,453	13%
North Bay	\$ 1,645,940	\$ 12,511,478	13%
Stratford	\$ 527,216	\$ 3,832,536	14%
Innisfil	\$ 876,287	\$ 5,896,318	15%
Waterloo	\$ 2,907,151	\$ 19,174,463	15%
Central Huron	\$ 187,432	\$ 1,230,463	15%
Minto	\$ 275,387	\$ 1,666,921	17%
Hanover	\$ 245,667	\$ 1,484,868	17%
Peterborough	\$ 3,269,006	\$ 18,563,459	18%
Strathroy-Caradoc	\$ 644,465	\$ 3,619,889	18%
Sarnia	\$ 2,635,480	\$ 14,453,538	18%
Guelph	\$ 4,788,603	\$ 24,611,878	19%
Kingston	\$ 4,825,042	\$ 24,245,916	20%
Cornwall	\$ 1,516,844	\$ 7,308,664	21%
Windsor	\$ 12,057,000	\$ 57,057,000	21%
Wilmot	\$ 473,183	\$ 2,143,744	22%
London	\$ 15,768,348	\$ 68,141,536	23%
Hamilton	\$ 20,126,563	\$ 86,879,353	23%
Orangeville	\$ 1,229,651	\$ 5,263,142	23%
Parry Sound	\$ 627,143	\$ 2,401,125	26%
Penetanguishene	\$ 501,626	\$ 1,875,176	27%
Belleville	\$ 3,411,367	\$ 11,648,804	29%
Wellington North	\$ 647,023	\$ 2,185,942	30%
Lincoln	\$ 1,396,605	\$ 4,253,118	33%
Grey Highlands	\$ 300,715	\$ 911,686	33%
The Blue Mountains	\$ 1,460,556	\$ 4,186,455	35%
Thorold	\$ 1,308,760	\$ 3,136,083	42%
St. Catharines	\$ 5,018,031	\$ 12,008,237	42%
Owen Sound	\$ 2,384,782	\$ 5,439,018	44%
Toronto	\$ 212,740,074	\$ 453,088,146	47%
Kincardine	\$ 2,486,497	\$ 4,243,157	59%
Average			5%
Median			6%

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

Municipality	Water Surplus	Own Source Revenues	Water Operating Surplus Ratio
Region York	\$ (42,848,743)	\$ 101,344,140	-42%
District of Muskoka	\$ (1,659,444)	\$ 11,421,073	-15%
Region Peel	\$ 6,378,326	\$ 223,150,748	3%
Region Halton	\$ 4,581,286	\$ 51,689,963	9%
Region Waterloo	\$ 9,802,900	\$ 51,689,963	19%
Region Durham	\$ 23,925,443	\$ 93,111,235	26%
Region Niagara	\$ 14,403,835	\$ 40,376,536	36%
Average			5%
Median			9%

Summary—Water Operating Surplus Ratio—Total Survey



- 34% have surplus ratios less than 0%
- 32% have a surplus ratio between 0%-15%
- 34% have a surplus ratio greater than 15%

Wastewater Operating Surplus and Wastewater Operating Surplus Ratio

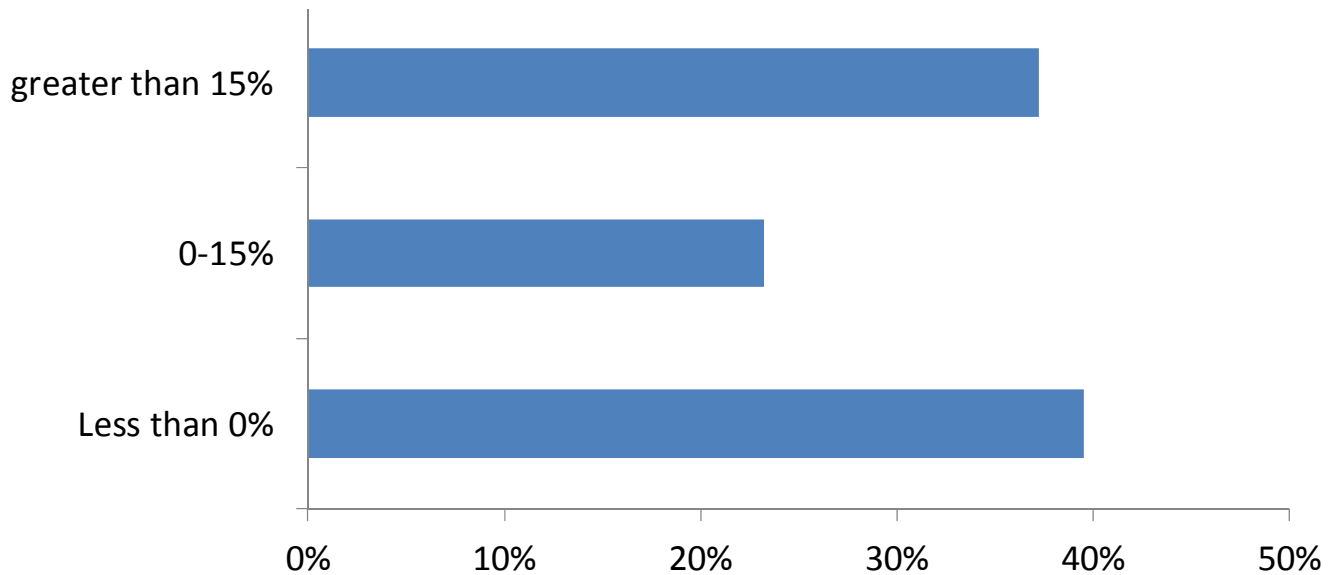
Municipality	WW Surplus	Own Source Revenues	WW Operating Surplus Ratio
Smooth Rock Falls	\$ (176,115)	\$ 230,819	-76%
Barrie	\$ (14,039,264)	\$ 28,700,145	-49%
Pelham	\$ (741,337)	\$ 1,542,653	-48%
Saugeen Shores	\$ (1,137,486)	\$ 2,684,990	-42%
East Gwillimbury	\$ (745,926)	\$ 1,932,743	-39%
Amherstburg	\$ (1,727,541)	\$ 5,294,247	-33%
Prince Edward County	\$ (846,119)	\$ 2,808,457	-30%
Greenstone	\$ (416,306)	\$ 1,393,374	-30%
Niagara-on-the-Lake	\$ (776,633)	\$ 3,094,082	-25%
Kingsville	\$ (457,865)	\$ 2,005,079	-23%
Aurora	\$ (1,373,871)	\$ 6,614,834	-21%
Waterloo	\$ (3,581,813)	\$ 18,791,561	-19%
Grey Highlands	\$ (126,065)	\$ 707,581	-18%
Woolwich	\$ (648,488)	\$ 3,872,931	-17%
Guelph/Eramosa	\$ (125,975)	\$ 803,379	-16%
Owen Sound	\$ (603,215)	\$ 4,352,421	-14%
Vaughan	\$ (7,907,111)	\$ 57,373,202	-14%
Lambton Shores	\$ (182,086)	\$ 1,367,150	-13%
Meaford	\$ (187,082)	\$ 1,489,701	-13%
Chatham-Kent	\$ (2,182,036)	\$ 17,765,681	-12%
West Lincoln	\$ (155,008)	\$ 1,327,705	-12%
Quinte West	\$ (513,518)	\$ 4,802,672	-11%
Grimsby	\$ (386,989)	\$ 5,383,880	-7%
Orangeville	\$ (313,905)	\$ 5,362,540	-6%
Whitchurch-Stouffville	\$ (235,577)	\$ 4,175,168	-6%
Springwater	\$ (47,630)	\$ 852,584	-6%
Leamington	\$ (333,843)	\$ 6,101,604	-5%
Cambridge	\$ (1,345,878)	\$ 24,819,886	-5%
Brockville	\$ (244,138)	\$ 4,887,675	-5%
Kingston	\$ (1,234,800)	\$ 26,342,045	-5%
Kenora	\$ (136,945)	\$ 3,267,384	-4%
Port Colborne	\$ (103,539)	\$ 4,728,681	-2%
Parry Sound	\$ 44,013	\$ 2,675,604	2%
Welland	\$ 250,562	\$ 13,211,119	2%
Markham	\$ 1,539,876	\$ 47,217,181	3%
Sarnia	\$ 519,357	\$ 15,607,418	3%
Elliot Lake	\$ 85,508	\$ 1,813,098	5%
North Bay	\$ 489,294	\$ 7,886,101	6%
Centre Wellington	\$ 267,185	\$ 4,139,068	6%
St. Marys	\$ 100,637	\$ 1,535,751	7%

Municipality	WW Surplus	Own Source Revenues	WW Operating Surplus Ratio
Mapleton	\$ 38,095	\$ 455,859	8%
Innisfil	\$ 366,609	\$ 4,331,986	8%
Georgina	\$ 544,002	\$ 5,574,131	10%
Newmarket	\$ 1,545,196	\$ 14,488,678	11%
Wasaga Beach	\$ 378,336	\$ 3,182,608	12%
London	\$ 7,074,068	\$ 57,136,142	12%
St. Thomas	\$ 785,150	\$ 6,264,708	13%
Greater Sudbury	\$ 4,068,147	\$ 31,484,712	13%
Middlesex Centre	\$ 329,284	\$ 2,474,559	13%
Belleville	\$ 1,217,416	\$ 8,240,512	15%
Brant County	\$ 482,496	\$ 3,131,052	15%
St. Catharines	\$ 1,169,345	\$ 7,034,241	17%
Fort Erie	\$ 1,544,881	\$ 8,960,227	17%
Kitchener	\$ 6,959,685	\$ 40,178,877	17%
Collingwood	\$ 1,314,817	\$ 7,578,792	17%
Sault Ste. Marie	\$ 2,682,904	\$ 15,180,086	18%
Wilmot	\$ 381,977	\$ 2,013,614	19%
Central Huron	\$ 175,439	\$ 824,232	21%
Guelph	\$ 6,029,814	\$ 28,053,100	21%
Wellington North	\$ 579,384	\$ 2,555,127	23%
Lincoln	\$ 779,126	\$ 3,363,161	23%
Toronto	\$ 120,853,233	\$ 511,230,241	24%
Thunder Bay	\$ 5,440,494	\$ 22,769,430	24%
Penetanguishene	\$ 530,521	\$ 2,083,984	25%
Timmins	\$ 2,231,671	\$ 8,256,938	27%
Thorold	\$ 1,258,636	\$ 4,624,254	27%
Cornwall	\$ 2,399,494	\$ 8,733,772	27%
King	\$ 780,946	\$ 2,832,680	28%
Minto	\$ 508,548	\$ 1,821,932	28%
Strathroy-Caradoc	\$ 1,107,323	\$ 3,790,112	29%
Hamilton	\$ 26,565,012	\$ 90,428,807	29%
Hanover	\$ 451,479	\$ 1,522,490	30%
Ottawa	\$ 44,817,940	\$ 147,743,262	30%
Orillia	\$ 1,903,564	\$ 6,153,513	31%
Stratford	\$ 2,045,211	\$ 5,742,693	36%
Peterborough	\$ 5,628,643	\$ 15,613,877	36%
The Blue Mountains	\$ 1,050,999	\$ 2,828,712	37%
Kincardine	\$ 744,101	\$ 1,901,046	39%
Windsor	\$ 24,630,956	\$ 61,394,863	40%
Average			4%
Median			7%

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

Municipality	WW Surplus	Own Source Revenues	WW Operating Surplus Ratio
Region York	\$ (31,827,998)	\$ 127,099,341	-25%
District of Muskoka	\$ (2,582,389)	\$ 14,229,516	-18%
Region Peel	\$ (23,535,204)	\$ 146,129,750	-16%
Region Durham	\$ 14,049,122	\$ 124,802,575	11%
Region Halton	\$ 16,476,967	\$ 57,301,258	29%
Region Waterloo	\$ 17,596,863	\$ 59,174,986	30%
Region Niagara	\$ 23,277,532	\$ 67,264,772	35%
Average			6%
Median			11%

Summary—Wastewater Operating Surplus Ratio—Total Survey



- 40% have surplus ratios less than 0%
- 23% have a surplus ratio between 0%-15%
- 37% have a surplus ratio greater than 15%

Water Asset Consumption Ratio

This ratio shows the value of the tangible capital assets that have been consumed. 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 Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Municipalities	2010	2011	2012	2013	2014
Whitchurch-Stouffville	13.8%	16.6%	15.0%	16.0%	14.7%
Barrie	13.9%	8.8%	10.9%	13.1%	14.8%
Middlesex Centre	11.0%	11.8%	13.1%	14.2%	15.7%
Woolwich	17.3%	18.6%	18.1%	18.5%	18.9%
Kitchener	21.4%	19.7%	20.3%	18.9%	19.2%
Innisfil		18.5%	19.5%	19.0%	19.3%
Lambton Shores		14.5%	15.6%	16.6%	20.1%
Niagara-on-the-Lake	16.4%	17.7%	18.6%	19.5%	20.3%
Georgina	15.6%	16.7%	18.0%	19.3%	20.6%
West Lincoln	16.6%	18.0%	19.1%	20.5%	20.8%
St. Catharines	24.5%	23.8%	23.9%	23.7%	22.7%
Amherstburg					23.0%
Brant County			24.0%	23.0%	23.1%
Windsor		36.3%	6.7%	16.6%	23.3%
St. Marys					23.5%
Springwater		20.0%	21.2%	22.4%	23.6%
Vaughan		22.3%	23.2%	24.0%	24.7%
Hanover		23.5%	21.6%	23.2%	24.9%
Ottawa	27.0%	25.8%	25.8%	26.2%	25.8%
Lincoln	24.6%	24.9%	25.9%	25.5%	25.9%
Centre Wellington					26.1%
Wasaga Beach					26.1%
Mapleton					26.3%
Minto					26.8%
Grimsby					26.9%
Saugeen Shores			24.6%	25.8%	27.3%
Markham	23.5%	24.6%	25.3%	26.4%	27.6%
North Bay	23.3%	24.4%	25.2%	27.0%	27.7%
Aurora		25.7%		27.0%	27.7%
Fort Erie	26.1%	26.6%	26.6%	27.7%	28.5%
Parry Sound					29.6%
Strathroy-Caradoc				28.1%	29.9%
Wilmot	23.6%	25.2%	26.6%	28.3%	29.9%

Water Asset Consumption Ratio (cont'd)

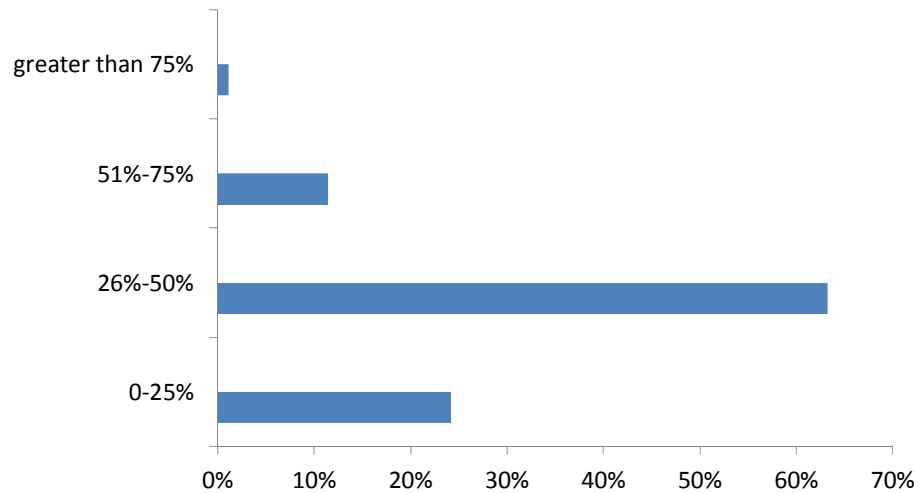
Municipalities	2010	2011	2012	2013	2014
Cambridge	30.9%	31.0%	31.0%	31.0%	30.1%
The Blue Mountains	24.3%	25.7%	27.4%	28.8%	30.1%
King	28.5%	28.5%	29.1%	30.0%	30.2%
Leamington					30.2%
Erin					30.4%
Hamilton	33.3%	31.4%	29.6%	30.5%	30.8%
Thorold	30.9%	30.9%	32.4%	30.1%	31.0%
Kingston	28.9%	29.7%	30.3%	31.2%	31.3%
London	29.5%	29.8%	30.1%	31.5%	31.4%
Orangeville		30.3%		32.6%	31.4%
Waterloo	28.7%	29.4%	30.4%	30.6%	31.5%
Belleville		32.9%	33.1%	31.2%	31.8%
Toronto	38.4%	36.7%	33.8%	33.4%	33.0%
Port Colborne			33.7%		33.4%
Greater Sudbury	30.7%	31.2%	31.7%	32.6%	33.5%
Prince Edward County		28.2%	30.1%	31.8%	33.6%
Welland	27.7%	29.5%	30.9%	32.6%	33.8%
Wellington North					34.2%
Pelham		30.7%	31.4%	33.0%	34.7%
Guelph/Eramosa					34.7%
Kenora	31.4%	32.5%	33.7%	34.4%	34.9%
Kingsville		31.8%	33.2%	34.4%	36.5%
Sarnia	32.4%	33.2%	34.0%	35.4%	36.5%
Chatham-Kent					36.7%
Kincardine					37.4%
Cornwall	37.3%		37.7%	37.3%	37.5%
Sault Ste. Marie		37.2%	37.5%	37.9%	37.8%
Penetanguishene	31.3%	33.7%	35.1%	37.0%	38.7%
Newmarket	35.6%	37.0%	38.5%	39.0%	38.7%
Orillia			35.8%	37.1%	38.8%
Timmins	34.6%	36.3%	37.1%	39.1%	40.8%
Guelph	41.0%	40.9%	38.1%	39.3%	40.8%
Central Huron			38.7%	39.1%	41.1%
Quinte West	39.6%	39.1%	40.3%	40.8%	41.7%
East Gwillimbury	39.2%	40.0%	41.9%	43.7%	45.6%
Stratford	43.8%	43.5%	44.0%	44.3%	45.7%
Peterborough	42.5%	44.1%	43.2%	44.4%	45.7%

Water Asset Consumption Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Grey Highlands			0.0%	47.4%	46.3%
Brockville		47.2%	46.4%	47.1%	47.2%
Collingwood				48.2%	49.9%
St. Thomas	49.9%	49.9%	48.6%	50.1%	51.3%
Greenstone			59.4%	50.9%	53.2%
Owen Sound		44.3%	34.8%	54.6%	53.3%
Thunder Bay	54.2%	53.2%	54.1%	54.3%	54.6%
Smooth Rock Falls					56.3%
Meaford	43.5%	47.7%	51.0%	54.9%	59.0%
Elliot Lake				79.8%	81.5%
Niagara Falls	36.1%	37.0%	38.3%	39.8%	N/A
Average	29.8%	30.0%	30.1%	32.8%	33.2%
Median	29.5%	29.8%	30.4%	31.2%	31.2%

Municipalities	2010	2011	2012	2013	2014
Region Peel	23.6%	21.3%	22.1%	20.4%	20.3%
Region Halton	18.2%	18.8%	20.9%	20.5%	21.7%
Region York	23.0%	24.1%	23.1%	23.6%	23.5%
Region Durham	23.2%	24.1%	24.9%	26.2%	26.2%
District of Muskoka	30.6%	32.8%		35.3%	37.8%
Region Niagara	43.3%	45.4%	46.6%	47.0%	45.5%
Region Waterloo	44.4%	46.2%	46.0%	46.8%	47.9%
Average	29.5%	30.4%	30.6%	31.4%	31.8%
Median	23.6%	24.1%	24.0%	26.2%	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:

- 24% have a relatively low asset consumption ratio of between 0-25%, reflecting relatively new assets
- 63% have an asset consumption ratio between 26-50%, reflecting moderately new assets
- 11% of municipalities surveyed have a ratio between 51%-75%, reflecting moderately old assets
- 1% of the municipalities have a ratio of 75% or greater, reflecting an old asset base

Wastewater Asset Consumption Ratio

This ratio shows the value of the tangible capital assets that have been consumed. 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 Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Municipalities	2010	2011	2012	2013	2014
Tillsonburg			33.2%	4.1%	4.1%
King	16.4%	11.1%	12.3%	13.4%	5.6%
Whitchurch-Stouffville	21.0%	11.6%	8.5%	9.9%	11.4%
Brockville		62.4%	10.0%	12.3%	14.6%
Strathroy-Caradoc				15.7%	16.4%
Woolwich	14.7%	16.3%	16.6%	16.6%	17.3%
Prince Edward County		13.0%	15.3%	17.6%	18.9%
Middlesex Centre	18.7%	19.7%	15.6%	17.4%	19.4%
Aurora		21.2%		18.4%	21.3%
Georgina	16.5%	17.7%	18.9%	20.1%	21.4%
Wasaga Beach					22.5%
Thorold	23.9%	23.2%	22.8%	23.9%	22.5%
St. Marys					22.8%
Vaughan		19.9%	21.0%	22.2%	22.9%
Niagara-on-the-Lake	18.6%	19.9%	21.1%	22.3%	23.6%
Wellington North					24.1%
Centre Wellington					25.0%
Ottawa	23.7%	24.2%	24.7%	25.1%	25.6%
The Blue Mountains	20.9%	22.3%	23.9%	25.2%	25.8%
Welland	25.1%	26.0%	27.1%	27.2%	26.5%
Lincoln	23.5%	24.4%	25.4%	25.8%	26.6%
Parry Sound					27.2%
Springwater		23.6%	24.8%	26.0%	27.2%
Saugeen Shores			24.2%	25.9%	27.5%
Guelph/Eramosa					27.8%
Hanover		27.2%	27.8%	26.8%	27.9%
Fort Erie	27.4%	27.1%	25.1%	26.6%	27.9%
Grimsby					28.1%
Belleville		26.0%	26.8%	26.9%	28.1%
Innisfil		26.7%	27.9%	27.9%	28.5%
West Lincoln	23.4%	24.3%	25.7%	27.4%	28.6%
Orangeville		33.7%		38.3%	28.9%
Kitchener	29.0%	29.5%	30.9%	28.3%	28.9%
Waterloo	29.1%	30.3%	30.6%	29.8%	29.3%
Markham	26.5%	27.5%	28.2%	29.3%	30.5%

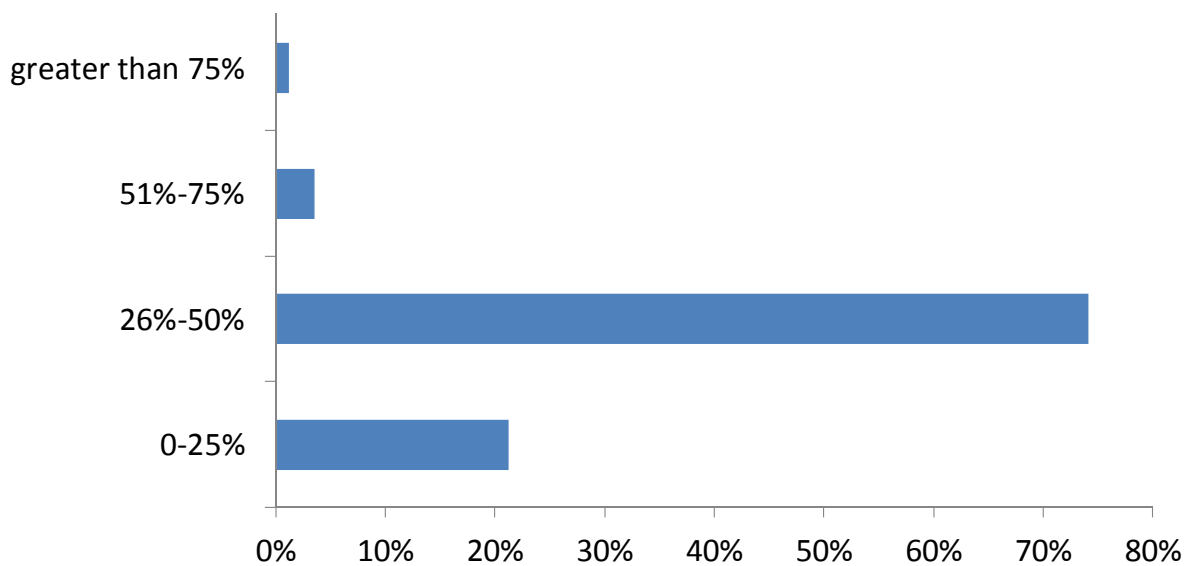
Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Wilmot	23.2%	25.1%	26.9%	28.8%	30.6%
Peterborough	39.2%	40.5%	36.1%	35.6%	31.1%
Brant County			29.5%	29.6%	31.1%
Hamilton	34.1%	34.1%	32.4%	31.3%	32.2%
Barrie	30.0%	26.5%	29.0%	30.9%	33.2%
Penetanguishene	28.9%	30.4%	31.0%	31.9%	33.4%
Kingston	26.8%	28.6%	30.9%	32.0%	33.6%
St. Catharines	31.3%	32.4%	32.4%	33.4%	34.1%
Kingsville		29.3%	30.7%	33.0%	34.3%
Leamington					35.4%
North Bay	5.4%	34.5%	35.6%	36.0%	36.4%
Lambton Shores		31.9%	33.2%	34.8%	36.4%
Windsor	37.6%	38.3%	33.5%	35.0%	36.6%
Kenora	33.9%	35.0%	36.7%	37.0%	37.4%
Collingwood				36.2%	37.4%
Stratford	29.7%	29.2%	29.8%	37.0%	37.6%
Newmarket	35.7%	37.5%	38.7%	38.7%	38.5%
Timmins	36.6%	36.7%	38.1%	37.6%	38.5%
Minto					38.5%
Meaford	34.1%	36.3%	37.3%	38.4%	39.5%
London	36.9%	36.0%	37.6%	37.9%	39.6%
Smooth Rock Falls					40.2%
Sault Ste. Marie	39.1%	38.4%	39.0%	40.8%	41.2%
Kincardine					41.6%
Orillia			39.1%	40.4%	41.9%
Cambridge	41.6%	42.3%	42.6%	43.1%	41.9%
Quinte West	45.5%	44.6%	44.0%	43.1%	42.7%
Port Colborne			42.3%		44.5%
Sarnia	42.0%	39.3%	41.0%	42.7%	44.9%
East Gwillimbury	38.3%	40.2%	42.0%	43.8%	45.6%
Greenstone			46.1%	48.9%	45.8%
St. Thomas	41.6%	41.6%	42.9%	44.6%	46.1%
Owen Sound		37.1%	75.4%	53.9%	46.5%
Toronto	43.0%	43.5%	44.9%	45.5%	46.5%
Greater Sudbury	41.8%	42.4%	44.1%	45.3%	46.8%
Pelham		42.7%	44.1%	45.5%	47.2%
Chatham-Kent					47.8%
Guelph	46.9%	48.6%	48.9%	48.2%	48.5%
Grey Highlands				47.9%	50.0%
Central Huron			51.1%	51.4%	51.0%
Cornwall	55.5%		55.4%	55.5%	53.9%
Thunder Bay	60.4%	59.7%	61.7%	62.9%	62.2%
Elliot Lake				80.2%	81.4%
Niagara Falls	46.5%	47.7%	48.7%	49.9%	N/A
Average	31.7%	31.6%	33.1%	33.6%	33.6%
Median	30.0%	30.3%	31.0%	32.5%	32.7%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Region York	16.1%	17.8%	18.9%	18.5%	19.1%
Region Peel	23.5%	23.0%	24.0%	24.7%	25.7%
Region Halton	27.7%	27.6%	27.3%	28.4%	28.8%
Region Durham	27.1%	28.0%	29.2%	30.5%	29.9%
District of Muskoka	36.5%	32.9%	34.7%	37.3%	39.9%
Region Niagara	50.1%	42.9%	48.1%	46.0%	46.8%
Region Waterloo	65.3%	57.3%	55.2%	52.0%	48.3%
Average	35.2%	32.8%	33.9%	33.9%	34.1%
Median	27.7%	28.0%	29.2%	30.5%	29.9%

Summary –Wastewater Asset Consumption Ratio– Total Survey



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

- 21% have a relatively low asset consumption ratio of between 0-25%, reflecting relatively new assets
- 74% have an asset consumption ratio between 26-50%, reflecting moderately new assets
- 4% of municipalities surveyed have a ratio between 51%-75%, reflecting moderately old assets
- 1% of the municipalities have a ratio of 75% or greater, reflecting an old asset base

Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization

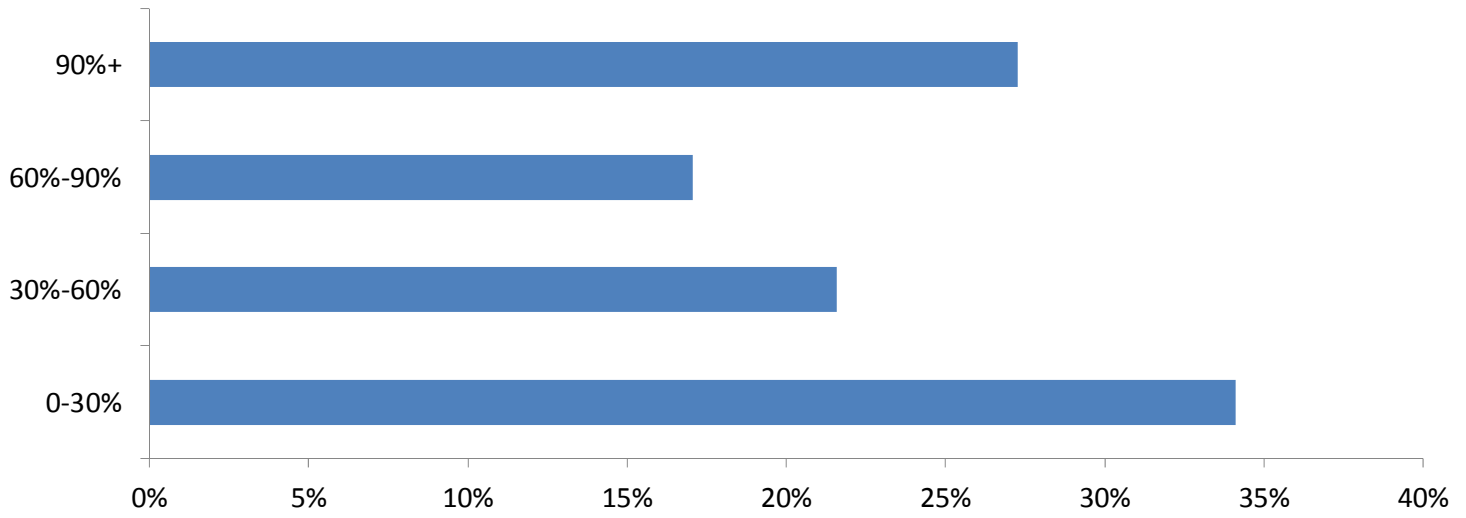
Municipalities	2014 Water Reserves as % Total Water Own Source Revenues	2014 Water Reserves as % Closing Amortization Water	Municipalities	2014 Water Reserves as % Total Water Own Source Revenues	2014 Water Reserves as % Closing Amortization Water
King	-43.0%	-21.6%	Greater Sudbury	46.6%	12.2%
Aurora	-7.2%	-2.6%	Saugeen Shores	73.2%	12.5%
Collingwood	0.0%	0.0%	East Gwillimbury	38.7%	12.8%
Elliot Lake	0.0%	0.0%	Orillia	87.0%	12.8%
Sault Ste. Marie	0.0%	0.0%	Cornwall	51.1%	14.2%
Timmins	0.0%	0.0%	Grimsby	45.3%	16.6%
Waterloo	0.0%	0.0%	West Lincoln	54.1%	17.3%
Welland	0.0%	0.0%	London	69.6%	19.1%
Wellington North	0.0%	0.0%	Kingston	89.6%	19.8%
Thunder Bay	1.3%	0.2%	Erin	83.8%	20.8%
Greenstone	1.1%	0.2%	Central Huron	78.6%	21.8%
Springwater	1.3%	0.4%	Lambton Shores	125.9%	22.1%
Amherstburg	13.0%	1.2%	Belleville	80.3%	22.6%
Ottawa	7.7%	1.7%	St. Catharines	52.0%	23.0%
Meaford	24.3%	2.4%	Wilmot	58.9%	23.5%
Chatham-Kent	11.1%	2.4%	Niagara-on-the-Lake	55.4%	23.5%
St. Thomas	38.1%	4.3%	Brockville	59.0%	24.5%
Prince Edward County	34.6%	5.0%	Port Colborne	125.1%	24.7%
Smooth Rock Falls	63.8%	6.1%	Guelph/Eramosa	148.1%	25.1%
Peterborough	38.0%	6.6%	Barrie	62.0%	25.5%
Innisfil	26.9%	6.9%	Minto	107.0%	26.6%
Owen Sound	41.2%	8.2%	Penetanguishene	79.2%	27.4%
Cambridge	6.8%	8.3%	Pelham	87.8%	32.9%
Orangeville	28.3%	8.7%	Markham	101.9%	33.4%
Middlesex Centre	26.1%	8.7%	Stratford	107.8%	34.3%
Sarnia	34.9%	8.9%	Leamington	105.8%	35.2%
Kenora	35.9%	9.1%	Parry Sound	135.0%	35.4%
Quinte West	60.2%	9.6%	The Blue Mountains	166.7%	37.9%
Hamilton	33.6%	10.3%	Wasaga Beach	225.4%	38.5%
North Bay	28.5%	10.6%	Toronto	85.8%	38.9%
Fort Erie	20.3%	11.0%	St. Marys	83.6%	40.2%
Georgina	119.6%	11.4%	Kingsville	150.3%	40.9%

**Water Reserves as a % of Own Source Revenues and Reserves as a % of Closing Amortization
(cont'd)**

Municipalities	2014 Water Reserves as % Total Water Own Source Revenues	2014 Water Reserves as % Closing Amortization Water
Kitchener	21.5%	41.7%
Mapleton	291.0%	43.0%
Guelph	176.4%	44.9%
Strathroy-Caradoc	212.4%	45.2%
Grey Highlands	161.2%	48.1%
Thorold	111.6%	50.1%
Woolwich	80.4%	51.4%
Vaughan	92.1%	51.5%
Hanover	120.1%	53.8%
Brant County	129.6%	56.5%
Kincardine	171.7%	63.2%
Lincoln	208.8%	63.3%
Whitchurch-Stouffville	51.8%	64.4%
Centre Wellington	213.6%	65.0%
Newmarket	149.0%	77.1%
Average	72.9%	22.2%
Median	59.0%	19.1%

Municipalities	2014 Water Reserves as % Total Water Own Source Revenues	2014 Water Reserves as % Closing Amortization Water
District of Muskoka	110.0%	10.5%
Region Waterloo	52.7%	10.7%
Region Peel	95.4%	17.5%
Region Durham	74.1%	18.8%
Region Halton	111.2%	23.5%
Region York	63.2%	30.8%
Region Niagara	182.9%	42.0%
Average	98.5%	22.0%
Median	95.4%	18.8%

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



As shown above:

- 34% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 22% have a ratio of 30-60%
- 17% have a ratio of 60-90%
- 27% have a ratio of 90%+

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization

Municipalities	2014 Wastewater Reserves as % Total Wastewater Own Source Revenues	2014 Wastewater Reserves as % Closing Amortization Wastewater
Stratford	-70.6%	-23.8%
Kingsville	-17.3%	-2.7%
Ottawa	-4.5%	-1.1%
Barrie	-2.6%	-0.4%
Elliot Lake	0.0%	0.0%
Greenstone	0.0%	0.0%
Markham	0.0%	0.0%
Middlesex Centre	0.0%	0.0%
Springwater	0.0%	0.0%
Timmins	0.0%	0.0%
Waterloo	0.0%	0.0%
Thunder Bay	2.6%	0.3%
Prince Edward County	0.9%	0.3%
Chatham-Kent	4.9%	0.8%
Sault Ste. Marie	3.4%	0.9%
Welland	1.6%	2.0%
Toronto	12.0%	2.6%
Aurora	6.8%	3.4%
St. Marys	11.0%	3.6%
Kenora	14.8%	3.9%
North Bay	17.9%	5.0%
Greater Sudbury	41.2%	5.9%
Smooth Rock Falls	46.8%	6.0%
Cornwall	45.0%	6.0%
Windsor	18.1%	6.5%
Kitchener	7.4%	6.7%
Saugeen Shores	37.5%	7.1%
Sarnia	27.3%	7.1%
St. Catharines	44.2%	7.4%
Quinte West	46.8%	8.7%
Lambton Shores	48.5%	9.5%
Belleville	55.9%	10.2%
Pelham	39.7%	12.3%
Penetanguishene	28.8%	12.4%
Owen Sound	41.1%	12.9%

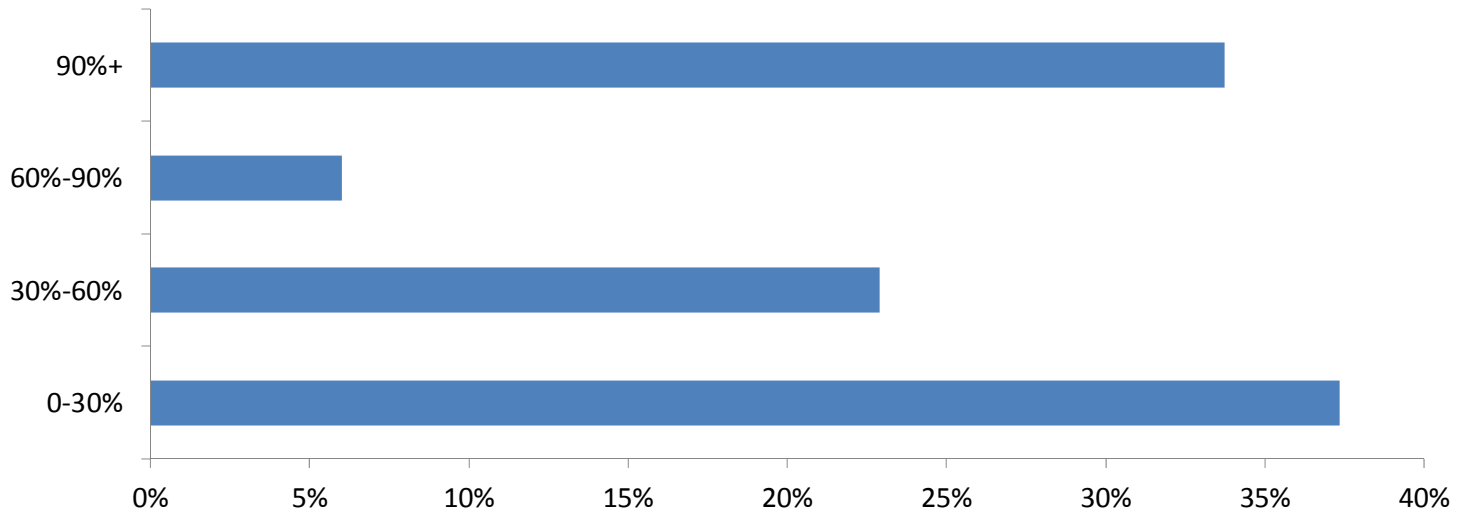
Municipalities	2014 Wastewater Reserves as % Total Wastewater Own Source Revenues	2014 Wastewater Reserves as % Closing Amortization Wastewater
Orillia	70.5%	14.3%
Port Colborne	171.0%	15.0%
Parry Sound	66.0%	16.1%
East Gwillimbury		17.4%
Central Huron	118.5%	17.8%
Guelph/Eramosa	112.6%	18.8%
Wilmot	45.5%	18.9%
Niagara-on-the-Lake	58.9%	19.1%
Meaford	70.1%	19.2%
Georgina	324.3%	20.1%
Orangeville	45.2%	21.0%
West Lincoln	49.6%	21.8%
London	160.0%	21.9%
Leamington	130.5%	25.4%
St. Thomas	163.8%	29.1%
Kingston	125.8%	29.4%
Cambridge	44.0%	30.0%
Thorold	66.3%	30.8%
Brockville	51.0%	31.0%
Fort Erie	48.9%	31.3%
Grey Highlands	154.6%	32.6%
Minto	178.9%	32.7%
Guelph	188.3%	38.8%
Newmarket	106.3%	41.2%
Hamilton	197.0%	42.1%
Wasaga Beach	152.6%	45.5%
Vaughan	75.4%	46.2%
Centre Wellington	167.1%	46.3%
Innisfil	216.0%	46.6%
Brant County	161.7%	52.9%
Strathroy-Caradoc	113.7%	53.1%
Kincardine	364.5%	54.6%
Collingwood	196.3%	59.0%
Hanover	173.7%	61.2%
Wellington North	232.8%	66.8%

**WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization
(cont'd)**

Municipalities	2014 Wastewater Reserves as % Total Wastewater Own Source Revenues	2014 Wastewater Reserves as % Closing Amortization Wastewater
Lincoln	416.3%	68.8%
The Blue Mountains	523.5%	77.2%
Whitchurch-Stouffville	59.1%	81.7%
Woolwich	193.1%	110.1%
Peterborough	219.3%	119.4%
Mapleton	290.3%	144.0%
King	489.1%	874.8%
Average	96.1%	35.8%
Median	49.2%	17.4%

Municipalities	2014 Wastewater Reserves as % Total Wastewater Own Source Revenues	2014 Wastewater Reserves as % Closing Amortization Wastewater
Region York	16.6%	6.6%
District of Muskoka	159.2%	9.7%
Region Waterloo	43.7%	10.3%
Region Niagara	93.0%	19.5%
Region Halton	99.2%	20.2%
Region Durham	102.9%	26.8%
Region Peel	253.1%	31.9%
Average	109.7%	17.8%
Median	99.2%	19.5%

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



As shown above:

- 37% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 23% have a ratio of 30-60%
- 6% have a ratio of 60-90%
- 34% have a ratio of 90%+

Water Reserves Per Capita

Municipality	Water Reserves Per Capita
King	\$ (34)
Aurora	\$ (10)
North Dumfries	\$ (1)
Collingwood	\$ -
Elliot Lake	\$ -
Sault Ste. Marie	\$ -
Timmins	\$ -
Waterloo	\$ -
Welland	\$ -
Wellington North	\$ -
Springwater	\$ 1
Thunder Bay	\$ 3
Greenstone	\$ 4
Ottawa	\$ 11
Cambridge	\$ 14
Chatham-Kent	\$ 21
Amherstburg	\$ 25
Kitchener	\$ 32
Middlesex Centre	\$ 37
Georgina	\$ 38
Meaford	\$ 39
Prince Edward County	\$ 39
West Lincoln	\$ 42
Innisfil	\$ 45
St. Catharines	\$ 46
Fort Erie	\$ 47
Whitchurch-Stouffville	\$ 50
Orangeville	\$ 51
Hamilton	\$ 53
Wilmot	\$ 59
Woolwich	\$ 66
North Bay	\$ 66
Sarnia	\$ 67
Peterborough	\$ 74
Kenora	\$ 76
Cornwall	\$ 78
Quinte West	\$ 79
Guelph/Eramosa	\$ 84
Greater Sudbury	\$ 91
Grimsby	\$ 92
East Gwillimbury	\$ 94
Brockville	\$ 100
Mapleton	\$ 100
Erin	\$ 101

Municipality	Water Reserves Per Capita
Owen Sound	\$ 101
Barrie	\$ 103
Port Colborne	\$ 109
Pelham	\$ 112
St. Thomas	\$ 115
Central Huron	\$ 123
London	\$ 124
Stratford	\$ 129
Vaughan	\$ 137
Orillia	\$ 137
Toronto	\$ 139
Saugeen Shores	\$ 142
Markham	\$ 147
Grey Highlands	\$ 150
Penetanguishene	\$ 158
Kingston	\$ 167
Niagara-on-the-Lake	\$ 168
Belleville	\$ 183
Smooth Rock Falls	\$ 185
Thorold	\$ 192
St. Marys	\$ 194
Brant County	\$ 199
Minto	\$ 212
Lincoln	\$ 223
Hanover	\$ 226
Newmarket	\$ 252
Wasaga Beach	\$ 289
Centre Wellington	\$ 293
Kingsville	\$ 324
Guelph	\$ 328
Strathroy-Caradoc	\$ 347
Leamington	\$ 448
Lambton Shores	\$ 467
Parry Sound	\$ 495
Kincardine	\$ 639
The Blue Mountains	\$ 952
Average	\$ 131
Median	\$ 93

Municipality	Water Reserves Per Capita
Region Waterloo	\$ 51
Region York	\$ 56
Region Durham	\$ 101
Region Peel	\$ 123
District of Muskoka	\$ 144
Region Halton	\$ 163
Region Niagara	\$ 169
Average	\$ 115
Median	\$ 123

Wastewater Reserves Per Capita

Municipality	Wastewater Reserves Per Capita	Municipality	Wastewater Reserves Per Capita	Municipality	Wastewater Reserves Per Capita
Stratford	\$ (140)	Woolwich	\$ 103	Region York	\$ 18
Kingsville	\$ (16)	Brockville	\$ 110	Region Waterloo	\$ 47
Ottawa	\$ (7)	Niagara-on-the-Lake	\$ 112	Region Niagara	\$ 138
Barrie	\$ (5)	Central Huron	\$ 126	Region Halton	\$ 155
Prince Edward County	\$ 1	Amherstburg	\$ 126	District of Muskoka	\$ 177
Welland	\$ 4	Mapleton	\$ 129	Region Durham	\$ 189
Thunder Bay	\$ 4	Vaughan	\$ 130	Region Peel	\$ 216
Sault Ste. Marie	\$ 7	Thorold	\$ 131	Average	\$ 134
Aurora	\$ 8	Grey Highlands	\$ 132	Median	\$ 155
Chatham-Kent	\$ 8	Brant County	\$ 135		
Erin	\$ 11	Orillia	\$ 137		
Kitchener	\$ 12	Fort Erie	\$ 140		
Toronto	\$ 21	Newmarket	\$ 178		
St. Catharines	\$ 23	Lincoln	\$ 178		
St. Marys	\$ 23	Grimsby	\$ 183		
North Bay	\$ 26	Strathroy-Caradoc	\$ 195		
Kenora	\$ 31	London	\$ 209		
Pelham	\$ 35	St. Thomas	\$ 249		
Wilmot	\$ 41	Centre Wellington	\$ 250		
West Lincoln	\$ 46	Innisfil	\$ 259		
East Gwillimbury	\$ 50	Kingston	\$ 266		
Quinte West	\$ 52	Parry Sound	\$ 270		
Whitchurch-Stouffville	\$ 52	Leamington	\$ 292		
Windsor	\$ 52	Hamilton	\$ 325		
Sarnia	\$ 55	Hanover	\$ 335		
Lambton Shores	\$ 62	Minto	\$ 388		
Penetanguishene	\$ 66	Guelph	\$ 409		
Guelph/Eramosa	\$ 69	Peterborough	\$ 414		
Saugeen Shores	\$ 74	Wasaga Beach	\$ 452		
Meaford	\$ 78	King	\$ 486		
Greater Sudbury	\$ 78	Wellington North	\$ 501		
Smooth Rock Falls	\$ 80	Kincardine	\$ 608		
Cambridge	\$ 82	Collingwood	\$ 737		
Cornwall	\$ 82	The Blue Mountains	\$ 2,311		
Port Colborne	\$ 85	Average	\$ 171		
Orangeville	\$ 87	Median	\$ 90		
Belleville	\$ 90				
Georgina	\$ 91				
Owen Sound	\$ 92				

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	2010	2011	2012	2013	2014
Stratford	0.0%	0.0%	0.0%	0.0%	0.0%
Aurora	0.0%	0.0%		0.0%	0.0%
Central Huron				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%	0.0%
Grimsby					0.0%
Guelph/Eramosa					0.0%
Hanover		0.0%	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%
Mapleton					0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.4%		0.0%	0.0%
Orillia			0.0%	0.0%	0.0%
Penetanguishene	0.0%	0.0%	0.0%	0.0%	0.0%
Smooth Rock Falls					0.0%
Thorold	0.0%	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%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.5%	0.0%
Wilmot	4.9%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.4%	0.3%	0.2%	0.1%	0.0%
Vaughan	0.0%	0.1%	0.1%	0.1%	0.1%
Cambridge			0.4%	0.4%	0.3%
Strathroy-Caradoc				0.3%	0.3%
Erin					0.4%
Wellington North					0.4%
Kenora			0.8%	0.6%	0.5%

Water Debt Interest Cover Ratio (cont'd)

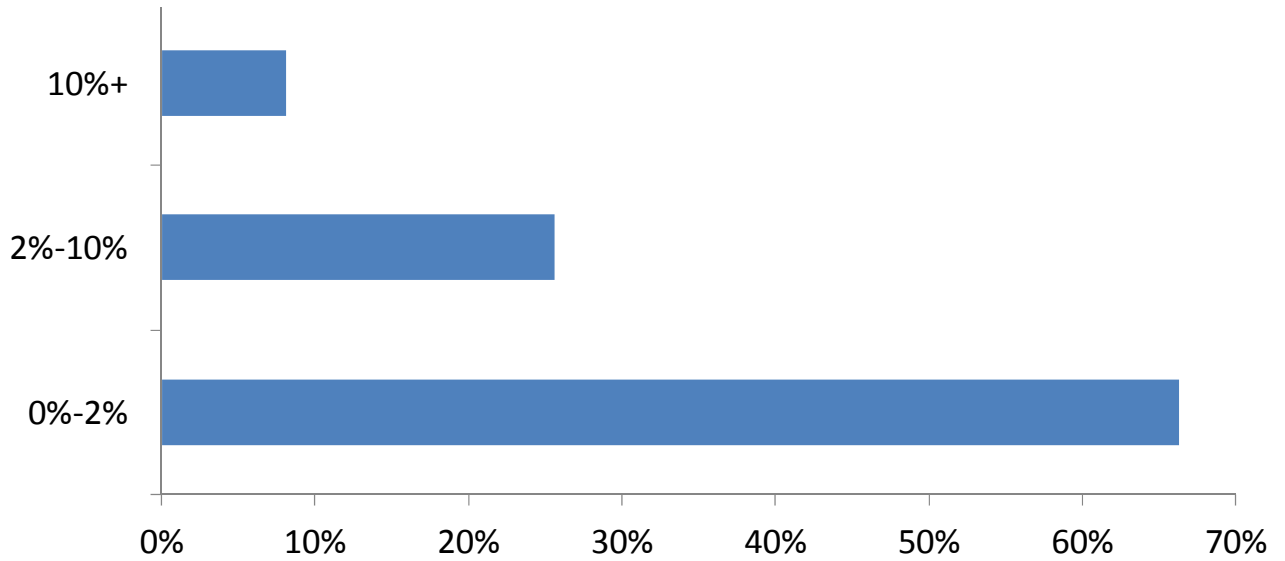
Municipalities	2010	2011	2012	2013	2014
Woolwich	0.9%	0.7%	0.7%	0.6%	0.5%
Grey Highlands				0.0%	0.6%
London	0.3%	0.4%	0.5%	0.6%	0.6%
Greater Sudbury	2.7%	1.2%	0.7%	0.7%	0.6%
Fort Erie	1.5%	1.3%	1.0%	0.8%	0.6%
Guelph	1.2%	1.0%	0.9%	0.8%	0.7%
Sault Ste. Marie	0.0%	0.0%	0.0%	0.8%	0.7%
Kincardine					0.9%
Brockville		1.3%	1.2%	1.2%	1.0%
Port Colborne		1.6%	1.2%	N/A	1.0%
Owen Sound		2.3%	2.0%	1.6%	1.1%
Collingwood				1.7%	1.1%
Springwater		7.4%	6.1%	1.2%	1.1%
Wasaga Beach					1.2%
Hamilton	0.1%	0.1%	1.0%	1.1%	1.2%
St. Thomas	1.4%	1.3%	1.4%	0.0%	1.2%
Niagara-on-the-Lake	0.9%	1.6%	1.4%	1.4%	1.2%
St. Catharines	2.2%	2.0%	1.6%	1.6%	1.5%
Pelham	0.0%	0.0%	0.8%	1.4%	1.6%
Kingston	1.0%	0.9%	0.8%	0.7%	1.8%
The Blue Mountains	3.1%	2.7%	2.9%	2.5%	1.9%
Newmarket	0.8%	2.5%	2.4%	2.2%	2.0%
Peterborough	1.7%	1.8%	1.9%	2.7%	2.2%
Minto					2.4%
Welland	2.9%	2.5%	2.3%	2.1%	2.9%
St. Marys					3.0%
Sarnia	0.6%	7.4%	4.8%	4.2%	3.1%
Amherstburg					3.3%
North Bay	4.1%	3.7%	3.3%	3.0%	3.3%
Belleville		4.9%	4.0%	4.4%	4.5%
Lambton Shores		8.8%	7.0%	5.9%	5.2%
Chatham-Kent					5.3%
Centre Wellington					5.5%
Quinte West	0.2%	1.5%	3.3%	4.6%	5.7%
Ottawa	3.3%	4.6%	5.2%	5.9%	5.7%
Middlesex Centre	1.1%	0.9%	7.8%	6.8%	6.2%
Parry Sound					6.6%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Brant County			7.0%	7.0%	6.8%
Leamington	0.0%	0.0%	0.0%	0.0%	8.2%
Thunder Bay	11.8%	10.1%	8.9%	9.0%	8.8%
Prince Edward County	0.0%	8.4%	8.2%	9.8%	9.0%
Meaford	12.8%	12.0%	11.1%	10.2%	9.4%
Kingsville		13.1%	14.2%	14.9%	13.0%
Saugeen Shores			16.6%	15.1%	14.1%
Georgina	19.7%	16.4%	15.3%	13.7%	15.5%
Barrie	0.0%	14.4%	24.6%	30.4%	26.7%
Average	1.8%	2.5%	3.0%	2.7%	2.6%
Median	0.2%	0.8%	0.9%	0.6%	0.7%

Municipalities	2010	2011	2012	2013	2014
Region Durham	1.2%	0.8%	0.4%	0.2%	0.1%
Region Waterloo	1.6%	1.4%	1.4%	1.2%	0.9%
Region Niagara	0.7%	1.4%	1.4%	1.4%	1.4%
Region Halton	5.2%	4.8%	5.9%	5.6%	5.1%
District of Muskoka	20.8%	18.4%	16.2%	15.4%	14.6%
Region Peel	2.3%	9.8%	11.5%	14.9%	17.1%
Region York	23.5%	24.8%	33.3%	35.6%	37.6%
Average	7.9%	8.8%	10.0%	10.6%	11.0%
Median	2.3%	4.8%	5.9%	5.6%	5.1%

Summary—Water Debt Interest Cover Ratio— Total Survey



- 66% of the municipalities surveyed have a debt interest ratio of 2% or less
- 26% have a ratio between 2%-10%
- 8% have a ratio that exceeds 10%

Wastewater Debt Interest Cover Ratio

Municipalities	2010	2011	2012	2013	2014
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%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Greater Sudbury	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph/Eramosa					0.0%
Hanover		0.0%	0.0%	0.0%	0.0%
Innisfil	0.0%	0.2%	0.0%	0.0%	0.0%
Kenora		0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	2.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.2%		0.0%	0.0%
Orillia		0.0%	0.0%	0.0%	0.0%
Pelham	0.0%	0.0%	0.0%	0.0%	0.0%
Penetanguishene	0.0%	0.0%	0.0%	0.0%	0.0%
Port Colborne	0.0%	0.6%	0.0%	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%	0.0%	0.0%	0.0%
Smooth Rock Falls					0.0%
Springwater	0.0%	0.7%	0.0%	0.0%	0.0%
St. Thomas	0.0%	0.0%	0.0%	2.6%	0.0%
Thorold	0.0%	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%
Wellesley				0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch-Stouffville	0.0%	0.0%	0.0%	0.5%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Kincardine					0.0%
Vaughan	0.0%	0.2%	0.1%	0.1%	0.1%
North Bay	0.0%	0.0%	0.4%	0.4%	0.3%
Woolwich	0.7%	0.7%	0.5%	0.6%	0.5%
Waterloo	0.1%	0.1%	0.0%	0.0%	0.5%
Brockville	0.0%	1.4%	0.9%	0.8%	0.6%
Guelph	1.2%	0.9%	0.7%	0.6%	0.6%

Wastewater Debt Interest Cover Ratio (cont'd)

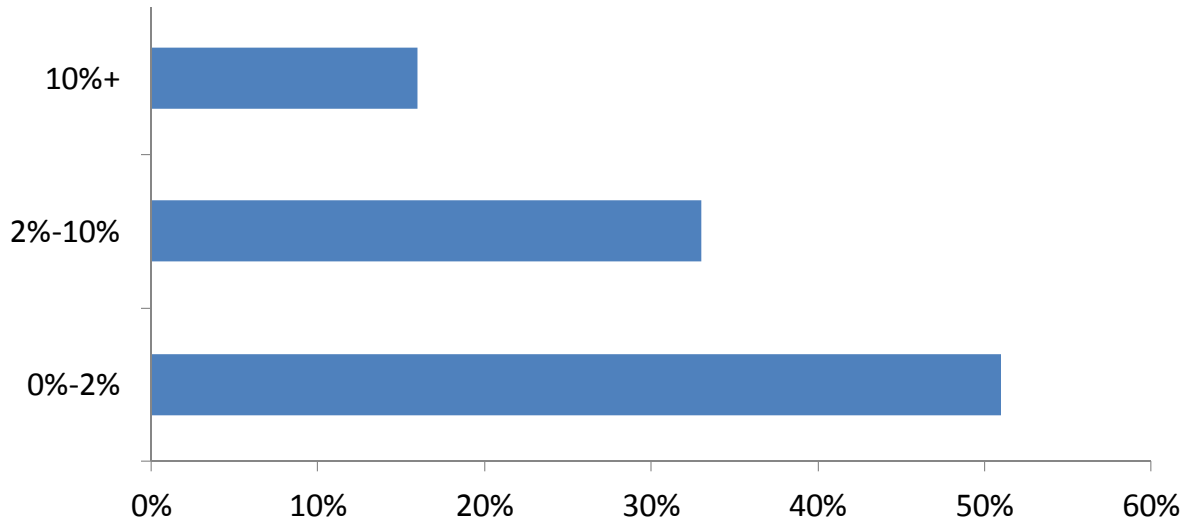
Municipalities	2010	2011	2012	2013	2014
Niagara-on-the-Lake	1.0%	0.8%	0.8%	0.7%	0.6%
Welland	0.7%	0.6%	0.7%	0.7%	0.8%
Hamilton	0.2%	0.1%	0.8%	0.9%	1.0%
The Blue Mountains	5.4%	4.0%	2.9%	1.8%	1.2%
Belleville	0.0%	5.0%	2.5%	0.7%	1.3%
Windsor	1.7%	1.6%	1.5%	1.4%	1.4%
Cornwall	0.0%	0.0%	0.0%	0.3%	1.5%
Wasaga Beach					1.9%
Fort Erie	1.4%	1.3%	1.7%	2.3%	2.0%
Newmarket	0.9%	2.8%	2.5%	2.2%	2.0%
St. Catharines	5.8%	4.5%	3.2%	3.1%	2.3%
Meaford	6.8%	6.0%	5.1%	3.7%	2.3%
Lambton Shores		3.2%	3.2%	2.7%	2.3%
Grey Highlands				1.0%	3.0%
Peterborough	1.6%	1.7%	1.8%	2.2%	3.0%
Sarnia	6.2%	0.4%	0.8%	3.6%	3.1%
Strathroy-Caradoc				4.3%	3.4%
London	2.3%	0.0%	3.8%	3.4%	3.7%
Owen Sound	0.0%	5.2%	7.0%	5.4%	4.6%
St. Marys					4.8%
Ottawa	6.0%	4.8%	4.9%	5.3%	5.0%
Thunder Bay	7.5%	6.6%	5.8%	5.8%	5.2%
Minto					6.0%
Saugeen Shores			8.8%	7.7%	6.4%
Chatham-Kent					6.7%
Centre Wellington					6.8%
Collingwood	0.0%	0.0%	0.0%	7.0%	7.3%
Wellington North					7.4%
Kingsville		6.6%	9.5%	8.1%	7.9%
Quinte West	0.0%	3.3%	6.0%	8.0%	8.0%
Brant County	0.0%	0.0%	8.9%	8.3%	8.1%
Leamington					8.4%
Parry Sound					10.3%
Kingston	10.5%	14.0%	12.6%	11.7%	11.2%
Stratford	1.0%	20.0%	17.5%	16.6%	14.1%
Barrie	14.8%	17.5%	14.3%	16.3%	14.5%
Mapleton					15.0%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2010	2011	2012	2013	2014
Middlesex Centre	6.0%	6.0%	2.8%	9.9%	15.9%
Prince Edward County	0.0%	0.0%	17.6%	15.6%	20.1%
Amherstburg					22.6%
Georgina	33.6%	29.9%	29.1%	27.5%	26.2%
Greenstone			0.0%	0.0%	33.0%
King	86.0%	72.1%	59.9%	56.7%	34.1%
Average	3.6%	3.7%	3.9%	3.8%	4.4%
Median	0.0%	0.2%	0.6%	0.7%	1.2%

Municipalities	2010	2011	2012	2013	2014
Region Durham	2.8%	3.0%	2.7%	2.3%	2.1%
Region Niagara	3.4%	5.9%	5.5%	5.3%	5.2%
Region Halton	3.6%	4.1%	6.0%	6.1%	5.6%
Region Waterloo	0.0%	0.0%	0.0%	4.2%	6.9%
Region Peel	3.6%	10.2%	13.7%	19.0%	19.1%
District of Muskoka	40.7%	38.0%	34.9%	33.4%	31.6%
Region York	39.1%	37.5%	38.2%	45.5%	48.5%
Average	13.3%	14.1%	14.4%	16.5%	17.0%
Median	3.6%	5.9%	6.0%	6.1%	6.9%

Summary—Wastewater Debt Interest Cover Ratio—Total Survey



- 51% of the municipalities surveyed have a debt interest ratio of 2% or less
- 33% have a ratio between 2%-10%
- 16% have a ratio that exceeds 10%

Water Debt Outstanding Per Capita

Municipality	2014 Water Debt Outstanding Per Capita
Aurora	\$ -
Cornwall	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Innisfil	\$ -
Kitchener	\$ -
Lincoln	\$ -
Markham	\$ -
Orillia	\$ -
Penetanguishene	\$ -
Prince Edward County	\$ -
Sault Ste. Marie	\$ -
Smooth Rock Falls	\$ -
Thorold	\$ -
Timmins	\$ -
Toronto	\$ -
Waterloo	\$ -
West Lincoln	\$ -
Central Huron	\$ -
Greenstone	\$ -
Hanover	\$ -
Orangeville	\$ -
Whitchurch-Stouffville	\$ -
Wilmot	\$ -
Stratford	\$ 1
King	\$ 2
North Dumfries	\$ 6
Erin	\$ 9
Mapleton	\$ 9
Strathroy-Caradoc	\$ 12

Municipality	2014 Water Debt Outstanding Per Capita
Woolwich	\$ 15
Port Colborne	\$ 17
Wellington North	\$ 17
Greater Sudbury	\$ 19
Cambridge	\$ 23
Wasaga Beach	\$ 24
Guelph	\$ 26
London	\$ 29
Kenora	\$ 31
St. Catharines	\$ 32
Fort Erie	\$ 33
Vaughan	\$ 35
Springwater	\$ 43
Brockville	\$ 45
Collingwood	\$ 54
Owen Sound	\$ 56
Guelph/Eramosa	\$ 60
Welland	\$ 65
Newmarket	\$ 66
Pelham	\$ 67
Grey Highlands	\$ 67
Sarnia	\$ 74
Kingston	\$ 83
Hamilton	\$ 85
Niagara-on-the-Lake	\$ 87
St. Thomas	\$ 91
St. Marys	\$ 95
Kincardine	\$ 98
Georgina	\$ 100
Peterborough	\$ 118

Water Debt Outstanding Per Capita (cont'd)

Municipality	2014 Water Debt Outstanding Per Capita	
Brant County	\$	161
Minto	\$	174
Centre Wellington	\$	179
Ottawa	\$	189
Amherstburg	\$	193
Quinte West	\$	200
The Blue Mountains	\$	212
Belleville	\$	215
Middlesex Centre	\$	222
Meaford	\$	243
North Bay	\$	247
Kingsville	\$	264
Chatham-Kent	\$	287
Leamington	\$	325
Thunder Bay	\$	480
Lambton Shores	\$	491
Parry Sound	\$	506
Saugeen Shores	\$	560
Barrie	\$	979
Average	\$	99
Median	\$	32

Municipality	2014 Water Debt Outstanding Per Capita	
Region Durham	\$	-
Region Waterloo	\$	18
Region Niagara	\$	24
Region Halton	\$	211
District of Muskoka	\$	414
Region Peel	\$	469
Region York	\$	845
Average	\$	283
Median	\$	211

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita
Aurora	\$ -
Cambridge	\$ -
Central Huron	\$ -
Cornwall	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Greater Sudbury	\$ -
Greenstone	\$ -
Grimsby	\$ -
Guelph/Eramosa	\$ -
Hanover	\$ -
Innisfil	\$ -
Kenora	\$ -
Kitchener	\$ -
Lincoln	\$ -
Markham	\$ -
North Dumfries	\$ -
Orangeville	\$ -
Orillia	\$ -
Pelham	\$ -
Penetanguishene	\$ -
Port Colborne	\$ -
Sault Ste. Marie	\$ -
Smooth Rock Falls	\$ -
Springwater	\$ -
St. Thomas	\$ -
Thorold	\$ -

Municipality	Wastewater Debt Outstanding Per Capita
Timmins	\$ -
Toronto	\$ -
West Lincoln	\$ -
Whitchurch-Stouffville	\$ -
Wilmot	\$ -
Woolwich	\$ -
Kincardine	\$ 1
Vaughan	\$ 2
Wellesley	\$ 3
North Bay	\$ 15
St. Catharines	\$ 24
Guelph	\$ 24
Niagara-on-the-Lake	\$ 46
Welland	\$ 50
Newmarket	\$ 66
Waterloo	\$ 69
Hamilton	\$ 70
Belleville	\$ 77
Grey Highlands	\$ 80
Wasaga Beach	\$ 83
Lambton Shores	\$ 96
Meaford	\$ 108
Brant County	\$ 118
Sarnia	\$ 124
Peterborough	\$ 129
Kingsville	\$ 141
Windsor	\$ 141

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita	
Fort Erie	\$	143
Georgina	\$	150
London	\$	165
Ottawa	\$	174
Mapleton	\$	193
Strathroy-Caradoc	\$	208
Brockville	\$	209
St. Marys	\$	235
Prince Edward County	\$	243
Owen Sound	\$	261
Wellington North	\$	280
Thunder Bay	\$	282
Saugeen Shores	\$	291
Quinte West	\$	292
Chatham-Kent	\$	317
Minto	\$	322
King	\$	375
Kingston	\$	480
Middlesex Centre	\$	554
Collingwood	\$	554
Leamington	\$	633
Barrie	\$	652
Centre Wellington	\$	664
Parry Sound	\$	808
Stratford	\$	950
Amherstburg	\$	1,276
Average	\$	152
Median	\$	48

Municipality	Wastewater Debt Outstanding Per Capita	
Region Durham	\$	72
Region Niagara	\$	152
Region Waterloo	\$	242
Region Halton	\$	255
Region Peel	\$	351
District of Muskoka	\$	764
Region York	\$	1,304
Average	\$	449
Median	\$	255

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	2014 Water Debt Outstanding	2014 Water Reserves	2014 Total Water Own Source Revenues	2014 Water Net Financial Liability Ratio
Mapleton	\$ 96,000	\$ 1,030,966	\$ 354,224	(2.6)
Lincoln		\$ 5,255,359	\$ 2,516,898	(2.1)
Wasaga Beach	\$ 469,549	\$ 5,642,293	\$ 2,503,659	(2.1)
Strathroy-Caradoc	\$ 268,222	\$ 7,689,967	\$ 3,619,889	(2.1)
Guelph	\$ 3,402,650	\$ 42,277,402	\$ 23,971,177	(1.6)
Kincardine	\$ 1,116,075	\$ 7,284,325	\$ 4,243,157	(1.5)
The Blue Mountains	\$ 1,360,000	\$ 6,102,638	\$ 3,660,743	(1.3)
Hanover		\$ 1,782,793	\$ 1,484,867	(1.2)
Thorold		\$ 3,499,953	\$ 3,136,637	(1.1)
Newmarket	\$ 5,645,087	\$ 21,547,987	\$ 14,459,437	(1.1)
Stratford	\$ 22,080	\$ 4,128,861	\$ 3,831,832	(1.1)
Port Colborne	\$ 316,000	\$ 2,049,883	\$ 1,639,085	(1.1)
Markham		\$ 49,204,314	\$ 48,263,624	(1.0)
Grey Highlands	\$ 656,189	\$ 1,469,504	\$ 911,686	(0.9)
Orillia		\$ 4,337,584	\$ 4,983,857	(0.9)
Toronto		\$ 381,793,514	\$ 445,039,597	(0.9)
Centre Wellington	\$ 4,929,452	\$ 8,088,879	\$ 3,787,293	(0.8)
Penetanguishene		\$ 1,455,776	\$ 1,837,836	(0.8)
Central Huron		\$ 956,615	\$ 1,216,364	(0.8)
Erin	\$ 108,807	\$ 1,192,597	\$ 1,422,831	(0.8)
Vaughan	\$ 11,654,318	\$ 44,964,192	\$ 48,824,381	(0.7)
Smooth Rock Falls		\$ 250,000	\$ 391,609	(0.6)
Woolwich	\$ 389,315	\$ 1,727,755	\$ 2,147,645	(0.6)
Wilmot		\$ 1,252,954	\$ 2,126,588	(0.6)
West Lincoln		\$ 614,874	\$ 1,137,448	(0.5)
London	\$ 11,042,635	\$ 47,459,160	\$ 68,141,536	(0.5)
Whitchurch-Stouffville		\$ 2,394,035	\$ 4,617,272	(0.5)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Water Debt Outstanding	2014 Water Reserves	2014 Total Water Own Source Revenues	2014 Water Net Financial Liability Ratio
Cornwall		\$ 3,731,446	\$ 7,308,664	(0.5)
Grimsby		\$ 2,470,986	\$ 5,459,500	(0.5)
Kingston	\$ 10,776,254	\$ 21,715,060	\$ 24,245,916	(0.5)
Guelph/Eramosa	\$ 780,309	\$ 1,096,072	\$ 740,149	(0.4)
St. Marys	\$ 647,206	\$ 1,319,100	\$ 1,577,891	(0.4)
Greater Sudbury	\$ 3,117,700	\$ 15,101,586	\$ 32,409,274	(0.4)
East Gwillimbury		\$ 2,253,007	\$ 5,819,943	(0.4)
Pelham	\$ 1,155,820	\$ 1,930,270	\$ 2,197,950	(0.4)
Prince Edward County		\$ 1,016,146	\$ 2,937,334	(0.3)
Brockville	\$ 1,012,948	\$ 2,227,180	\$ 3,774,731	(0.3)
Leamington	\$ 9,318,256	\$ 12,868,375	\$ 12,157,830	(0.3)
Orangeville		\$ 1,490,331	\$ 5,262,292	(0.3)
Kingsville	\$ 5,848,941	\$ 7,190,221	\$ 4,784,116	(0.3)
Innisfil		\$ 1,568,819	\$ 5,841,418	(0.3)
Niagara-on-the-Lake	\$ 1,418,482	\$ 2,742,693	\$ 4,947,453	(0.3)
Brant County	\$ 6,001,499	\$ 7,408,813	\$ 5,714,644	(0.2)
Kitchener		\$ 7,470,235	\$ 34,719,776	(0.2)
Kenora	\$ 493,544	\$ 1,203,440	\$ 3,350,930	(0.2)
Minto	\$ 1,463,719	\$ 1,784,237	\$ 1,666,921	(0.2)
Owen Sound	\$ 1,251,509	\$ 2,239,619	\$ 5,438,152	(0.2)
St. Catharines	\$ 4,244,369	\$ 6,245,748	\$ 12,008,237	(0.2)
St. Thomas	\$ 3,644,653	\$ 4,612,716	\$ 12,092,401	(0.1)
Fort Erie	\$ 1,025,192	\$ 1,439,952	\$ 7,105,939	(0.1)
Greenstone		\$ 17,758	\$ 1,657,104	(0.0)
Elliot Lake			\$ 1,668,800	-
Sault Ste. Marie			\$ 15,887,592	-
Timmins			\$ 9,470,927	-
Waterloo			\$ 19,174,463	-
Parry Sound	\$ 3,308,992	\$ 3,240,327	\$ 2,401,125	0.0
Sarnia	\$ 5,566,023	\$ 5,032,101	\$ 14,425,646	0.0
Cambridge	\$ 3,028,968	\$ 1,923,574	\$ 28,240,506	0.0
Lambton Shores	\$ 5,229,567	\$ 4,978,056	\$ 3,954,731	0.1
Aurora		\$ (569,743)	\$ 7,892,911	0.1

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Water Debt Outstanding	2014 Water Reserves	2014 Total Water Own Source Revenues	2014 Water Net Financial Liability Ratio
Wellington North	\$ 205,192		\$ 2,185,942	0.1
Belleville	\$ 10,983,026	\$ 9,351,673	\$ 11,648,804	0.1
Hamilton	\$ 45,991,315	\$ 28,907,842	\$ 86,016,075	0.2
Collingwood	\$ 1,128,600		\$ 5,426,559	0.2
Peterborough	\$ 9,760,454	\$ 6,158,474	\$ 16,206,773	0.2
Welland	\$ 3,407,666		\$ 8,930,826	0.4
Springwater	\$ 827,524	\$ 27,740	\$ 2,071,284	0.4
King	\$ 36,000	\$ (700,637)	\$ 1,628,025	0.5
North Bay	\$ 13,572,515	\$ 3,641,406	\$ 12,784,903	0.8
Amherstburg	\$ 4,091,883	\$ 539,552	\$ 4,142,300	0.9
Quinte West	\$ 8,872,156	\$ 3,492,329	\$ 5,805,957	0.9
Ottawa	\$ 179,481,553	\$ 10,834,623	\$ 140,754,700	1.2
Meaford	\$ 2,787,126	\$ 448,818	\$ 1,844,727	1.3
Middlesex Centre	\$ 3,875,437	\$ 647,834	\$ 2,479,977	1.3
Chatham-Kent	\$ 29,654,447	\$ 2,213,989	\$ 19,917,137	1.4
Georgina	\$ 4,527,420	\$ 1,708,975	\$ 1,429,500	2.0
Thunder Bay	\$ 53,127,435	\$ 330,291	\$ 25,768,917	2.0
Saugeen Shores	\$ 7,603,271	\$ 1,932,696	\$ 2,641,408	2.1
Barrie	\$ 140,686,247	\$ 14,760,977	\$ 23,792,564	5.3
Average	\$ 11,693,141	\$ 12,020,818	\$ 17,451,972	(0.2)
Median	\$ 3,355,821	\$ 2,432,511	\$ 4,784,116	(0.3)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Water Debt Outstanding	2014 Water Reserves	2014 Total Water Own Source Revenues	2014 Water Net Financial Liability Ratio
Region Niagara	\$ 10,664,315	\$ 75,356,767	\$ 41,205,223	(1.6)
Region Durham		\$ 65,615,390	\$ 88,577,864	(0.7)
Region Waterloo	\$ 9,501,379	\$ 27,227,089	\$ 51,689,963	(0.3)
Region Halton	\$ 115,559,066	\$ 89,704,666	\$ 80,678,973	0.3
District of Muskoka	\$ 24,382,028	\$ 8,503,668	\$ 7,727,532	2.1
Region Peel	\$ 666,596,855	\$ 175,174,221	\$ 183,700,808	2.7
Region York	\$ 973,005,773	\$ 64,062,195	\$ 101,344,140	9.0
Average	\$ 299,951,569	\$ 72,234,857	\$ 79,274,929	2.0
Median	\$ 69,970,547	\$ 65,615,390	\$ 80,678,973	1.2

Wastewater Net Financial Liabilities Ratio

Municipalities	2014 Wastewater Debt Outstanding	2014 Wastewater Reserves	2014 Total Wastewater Own Source Revenues	2014 Wastewater Net Financial Liability Ratio
The Blue Mountains		\$ 14,808,555	\$ 2,828,712	(5.2)
Lincoln		\$ 4,193,819	\$ 1,007,298	(4.2)
Kincardine	\$ 10,570	\$ 6,928,713	\$ 1,901,046	(3.6)
Innisfil		\$ 9,104,280	\$ 4,215,526	(2.2)
Woolwich		\$ 2,696,788	\$ 1,396,762	(1.9)
Guelph	\$ 3,127,301	\$ 52,772,817	\$ 28,021,984	(1.8)
Hanover		\$ 2,645,146	\$ 1,522,490	(1.7)
Port Colborne		\$ 1,595,972	\$ 933,152	(1.7)
St. Thomas		\$ 9,948,328	\$ 6,072,336	(1.6)
Hamilton	\$ 38,118,865	\$ 176,308,899	\$ 89,503,262	(1.5)
Peterborough	\$ 10,676,225	\$ 34,236,303	\$ 15,613,877	(1.5)
Wasaga Beach	\$ 1,627,292	\$ 8,830,682	\$ 5,786,246	(1.2)
Central Huron		\$ 976,451	\$ 824,232	(1.2)
Guelph/Eramosa		\$ 904,221	\$ 803,379	(1.1)
King	\$ 7,753,647	\$ 10,034,744	\$ 2,051,734	(1.1)
Wellington North	\$ 3,322,991	\$ 5,948,144	\$ 2,555,127	(1.0)
Vaughan	\$ 687,887	\$ 42,694,533	\$ 56,604,967	(0.7)
Orillia		\$ 4,337,584	\$ 6,153,513	(0.7)
Newmarket	\$ 5,645,087	\$ 15,252,307	\$ 14,345,002	(0.7)
Thorold		\$ 2,383,831	\$ 3,592,931	(0.7)
Grey Highlands	\$ 783,465	\$ 1,289,103	\$ 833,646	(0.6)
Whitchurch-Stouffville		\$ 2,468,073	\$ 4,175,168	(0.6)
West Lincoln		\$ 677,543	\$ 1,367,378	(0.5)
Collingwood	\$ 11,611,234	\$ 15,463,179	\$ 7,877,457	(0.5)
Smooth Rock Falls		\$ 108,132	\$ 230,819	(0.5)
Wilmot		\$ 856,542	\$ 1,881,252	(0.5)
Orangeville		\$ 2,564,360	\$ 5,676,445	(0.5)
Cornwall		\$ 3,930,304	\$ 8,733,771	(0.5)
Pelham		\$ 610,163	\$ 1,537,065	(0.4)
Niagara-on-the-Lake	\$ 743,389	\$ 1,822,760	\$ 3,094,082	(0.3)

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Wastewater Debt Outstanding	2014 Wastewater Reserves	2014 Total Wastewater Own Source Revenues	2014 Wastewater Net Financial Liability Ratio
London	\$ 63,221,136	\$ 80,044,347	\$ 50,039,228	(0.3)
Minto	\$ 2,705,101	\$ 3,258,589	\$ 1,821,932	(0.3)
Penetanguishene		\$ 608,678	\$ 2,111,272	(0.3)
Brant County	\$ 4,405,993	\$ 5,052,056	\$ 3,123,441	(0.2)
Kenora		\$ 484,278	\$ 3,267,384	(0.1)
Toronto		\$ 56,740,377	\$ 474,074,723	(0.1)
Belleville	\$ 3,924,687	\$ 4,607,555	\$ 8,240,512	(0.1)
North Bay	\$ 822,500	\$ 1,436,037	\$ 8,011,802	(0.1)
Aurora		\$ 448,609	\$ 6,550,271	(0.1)
Sault Ste. Marie		\$ 510,982	\$ 15,180,086	(0.0)
Springwater	\$ -	\$ -	\$ 852,584	-
Greenstone	\$ -	\$ -	\$ 1,393,374	-
Elliot Lake	\$ -	\$ -	\$ 1,813,098	-
Timmins	\$ -	\$ -	\$ 8,247,403	-
Markham	\$ -	\$ -	\$ 43,456,405	-
St. Catharines	\$ 3,164,160	\$ 3,109,418	\$ 7,034,241	0.0
Fort Erie	\$ 4,404,888	\$ 4,299,165	\$ 8,787,661	0.0
Kitchener		\$ 2,879,185	\$ 38,871,690	0.1
Strathroy-Caradoc	\$ 4,604,221	\$ 4,309,518	\$ 3,790,112	0.1
Welland	\$ 2,613,406	\$ 208,584	\$ 13,033,424	0.2
Meaford	\$ 1,234,828	\$ 895,572	\$ 1,277,951	0.3
Lambton Shores	\$ 1,026,667	\$ 657,034	\$ 1,354,957	0.3
Windsor	\$ 30,030,353	\$ 11,129,703	\$ 61,394,863	0.3
Waterloo	\$ 7,077,670		\$ 22,373,374	0.3
Sarnia	\$ 9,306,718	\$ 4,124,721	\$ 15,088,061	0.3
Greater Sudbury		\$ 12,962,921	\$ 31,484,712	0.4
Cambridge		\$ 10,933,017	\$ 24,819,886	0.4
Brockville	\$ 4,681,561	\$ 2,472,355	\$ 4,844,502	0.5
Owen Sound	\$ 5,798,884	\$ 2,038,325	\$ 4,955,636	0.8

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2014 Wastewater Debt Outstanding	2014 Wastewater Reserves	2014 Total Wastewater Own Source Revenues	2014 Wastewater Net Financial Liability Ratio
St. Marys	\$ 1,598,549	\$ 158,092	\$ 1,435,114	1.0
Kingston	\$ 62,502,674	\$ 34,698,973	\$ 27,576,845	1.0
Saugeen Shores	\$ 3,944,285	\$ 1,009,879	\$ 2,696,125	1.1
Ottawa	\$ 165,611,586	\$ (6,617,838)	\$ 147,631,374	1.2
Parry Sound	\$ 5,288,013	\$ 1,766,842	\$ 2,675,604	1.3
Mapleton	\$ 1,979,500	\$ 1,323,297	\$ 455,859	1.4
Leamington	\$ 18,188,438	\$ 8,392,698	\$ 6,433,534	1.5
Kingsville	\$ 3,125,756	\$ (345,217)	\$ 1,996,482	1.7
Thunder Bay	\$ 31,203,386	\$ 457,064	\$ 17,328,936	1.8
Chatham-Kent	\$ 32,695,011	\$ 861,016	\$ 17,562,298	1.8
Georgina	\$ 6,791,129	\$ 4,108,459	\$ 1,266,870	2.1
Quinte West	\$ 12,954,119	\$ 2,298,015	\$ 4,915,170	2.2
Prince Edward County	\$ 6,270,443	\$ 25,547	\$ 2,808,457	2.2
Centre Wellington	\$ 18,326,245	\$ 6,896,147	\$ 4,127,911	2.8
Barrie	\$ 93,599,094	\$ (743,359)	\$ 28,881,362	3.3
Middlesex Centre	\$ 9,662,829		\$ 2,145,275	4.5
Amherstburg	\$ 27,043,983	\$ 2,673,643	\$ 5,256,263	4.6
Stratford	\$ 30,302,796	\$ (4,462,697)	\$ 6,323,937	5.5
Average	\$ 14,697,119	\$ 9,135,555	\$ 18,570,814	0.5
Median	\$ 4,505,107	\$ 2,468,073	\$ 4,844,502	0.0
Region Durham	\$ 47,232,275	\$ 123,201,847	\$ 119,765,138	(0.6)
Region Niagara	\$ 67,469,477	\$ 61,512,473	\$ 66,141,367	0.1
Region Halton	\$ 139,678,039	\$ 85,278,853	\$ 85,955,721	0.6
Region Peel	\$ 499,126,494	\$ 306,497,752	\$ 121,120,962	1.6
Region Waterloo	\$ 130,123,551	\$ 25,061,337	\$ 57,301,258	1.8
District of Muskoka	\$ 45,027,835	\$ 10,430,387	\$ 6,550,416	5.3
Region York	\$ 1,501,432,076	\$ 21,115,400	\$ 127,099,341	11.6
Average	\$ 347,155,678	\$ 90,442,578	\$ 83,419,172	2.9
Median	\$ 130,123,551	\$ 61,512,473	\$ 85,955,721	1.6

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 2014 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted average dwelling values (2015 MPAC data) and applying the 2015 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 m³.

Average Household Income and Dwelling Value

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2014 Est. Avg. Household Income	2014 Income Ranking
Elliot Lake	\$ 94,373	low	\$ 58,791	low
Cornwall	\$ 155,737	low	\$ 59,461	low
Parry Sound	\$ 203,777	low	\$ 63,855	low
Brockville	\$ 189,710	low	\$ 66,480	low
Windsor	\$ 138,523	low	\$ 66,618	low
Owen Sound	\$ 195,662	low	\$ 69,642	low
Chatham-Kent	\$ 141,894	low	\$ 70,031	low
Orillia	\$ 241,269	mid	\$ 70,083	low
Welland	\$ 180,825	low	\$ 70,279	low
Belleville	\$ 191,589	low	\$ 71,677	low
Tillsonburg	\$ 200,789	low	\$ 71,708	low
Hanover	\$ 193,030	low	\$ 71,987	low
St. Thomas	\$ 179,046	low	\$ 72,087	low
Leamington	\$ 157,153	low	\$ 72,627	low
Fort Erie	\$ 207,526	low	\$ 72,724	low
Central Huron	\$ 218,131	low	\$ 72,911	low
Port Colborne	\$ 178,083	low	\$ 73,563	low
Gravenhurst	\$ 329,769	high	\$ 73,667	low
Peterborough	\$ 225,200	low	\$ 73,854	low
Smooth Rock Falls	\$ 62,967	low	\$ 74,398	low
Niagara Falls	\$ 196,514	low	\$ 74,458	low
Wasaga Beach	\$ 291,573	mid	\$ 74,943	low
St. Catharines	\$ 208,537	low	\$ 76,032	low
Minto	\$ 180,063	low	\$ 76,178	low
Wellington North	\$ 201,301	low	\$ 76,787	low
Penetanguishene	\$ 235,532	mid	\$ 77,013	low
Strathroy-Caradoc	\$ 212,906	low	\$ 78,157	low
North Bay	\$ 229,674	mid	\$ 78,352	low
Thunder Bay	\$ 173,280	low	\$ 78,773	low
Thorold	\$ 203,991	low	\$ 78,932	low
Sault Ste. Marie	\$ 175,650	low	\$ 79,125	low
Quinte West	\$ 193,936	low	\$ 79,136	low
Stratford	\$ 234,514	mid	\$ 79,634	low
Grey Highlands	\$ 260,656	mid	\$ 80,068	low
London	\$ 200,718	low	\$ 80,759	low

Average Household Income and Dwelling Value (cont'd)

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2014 Est. Avg. Household Income	2014 Income Ranking
Meaford	\$ 275,687	mid	\$ 80,977	mid
Greenstone	\$ 50,121	low	\$ 82,022	mid
Kenora	\$ 191,223	low	\$ 82,242	mid
Lambton Shores	\$ 234,084	mid	\$ 83,805	mid
Collingwood	\$ 254,211	mid	\$ 83,828	mid
Oshawa	\$ 243,936	mid	\$ 83,840	mid
Ingersoll	\$ 199,936	low	\$ 83,905	mid
Brock	\$ 257,481	mid	\$ 84,230	mid
Kitchener	\$ 266,269	mid	\$ 84,341	mid
Bracebridge	\$ 279,528	mid	\$ 84,479	mid
St. Marys	\$ 226,164	mid	\$ 84,494	mid
Kingston	\$ 258,826	mid	\$ 85,060	mid
Hamilton	\$ 273,516	mid	\$ 85,886	mid
Huntsville	\$ 285,691	mid	\$ 86,383	mid
Wainfleet	\$ 265,833	mid	\$ 86,930	mid
Sarnia	\$ 174,849	low	\$ 86,961	mid
Kingsville	\$ 196,838	low	\$ 87,423	mid
Greater Sudbury	\$ 236,307	mid	\$ 88,049	mid
Georgina	\$ 297,186	mid	\$ 88,467	mid
Prince Edward County	\$ 250,416	mid	\$ 88,515	mid
Cambridge	\$ 266,120	mid	\$ 88,659	mid
Barrie	\$ 267,359	mid	\$ 89,263	mid
Timmins	\$ 168,998	low	\$ 89,572	mid
Innisfil	\$ 335,614	high	\$ 90,558	mid
Guelph	\$ 296,213	mid	\$ 91,876	mid
Mapleton	\$ 296,787	mid	\$ 93,190	mid
Orangeville	\$ 298,541	mid	\$ 93,252	mid
Amherstburg	\$ 193,223	low	\$ 93,564	mid
Brampton	\$ 392,637	high	\$ 94,051	mid
Toronto	\$ 449,217	high	\$ 95,870	mid
West Lincoln	\$ 279,450	mid	\$ 96,516	mid
Lincoln	\$ 293,092	mid	\$ 100,592	mid
Mississauga	\$ 443,904	high	\$ 102,161	mid
The Blue Mountains	\$ 409,000	high	\$ 102,350	mid
Grimsby	\$ 309,051	mid	\$ 102,827	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	Weighted Median Value of Dwelling (MPAC)	Weighted Median Value of Dwelling (MPAC)	2014 Est. Avg. Household Income	2014 Income Ranking
Centre Wellington	\$ 312,118	mid	\$ 103,900	high
Niagara-on-the-Lake	\$ 390,125	high	\$ 105,166	high
Clarington	\$ 285,778	mid	\$ 105,167	high
Ottawa	\$ 350,527	high	\$ 105,206	high
Brant	\$ 290,012	mid	\$ 106,740	high
Wellesley	\$ 363,450	high	\$ 109,475	high
Scugog	\$ 339,946	high	\$ 110,280	high
Wilmot	\$ 347,535	high	\$ 110,376	high
Waterloo	\$ 328,499	high	\$ 110,667	high
Kincardine	\$ 259,085	mid	\$ 113,237	high
Newmarket	\$ 426,393	high	\$ 113,702	high
Burlington	\$ 407,076	high	\$ 114,260	high
North Dumfries	\$ 365,387	high	\$ 116,862	high
Markham	\$ 555,976	high	\$ 117,393	high
Pickering	\$ 368,842	high	\$ 118,377	high
Richmond Hill	\$ 589,681	high	\$ 119,232	high
Saugeen Shores	\$ 307,455	mid	\$ 119,948	high
Milton	\$ 428,719	high	\$ 119,995	high
Whitby	\$ 353,501	high	\$ 120,819	high
East Gwillimbury	\$ 410,536	high	\$ 121,214	high
Pelham	\$ 309,035	mid	\$ 121,542	high
Halton Hills	\$ 430,828	high	\$ 123,819	high
Vaughan	\$ 576,936	high	\$ 124,268	high
Guelph-Eramosa	\$ 430,259	high	\$ 127,048	high
Middlesex Centre	\$ 355,481	high	\$ 127,456	high
Springwater	\$ 333,647	high	\$ 127,496	high
Whitchurch-Stouffville	\$ 473,597	high	\$ 129,911	high
Caledon	\$ 494,299	high	\$ 130,046	high
Woolwich	\$ 338,550	high	\$ 130,431	high
Erin	\$ 467,436	high	\$ 132,924	high
Aurora	\$ 484,137	high	\$ 143,127	high
Puslinch	\$ 627,624	high	\$ 144,691	high
Oakville	\$ 558,454	high	\$ 156,277	high
King	\$ 653,599	high	\$ 186,530	high
Average	\$ 291,497		\$ 94,793	
Median	\$ 266,814		\$ 87,736	

Property Taxes as a Percentage of Income

Municipality	2014 Est. Avg. Household Income	2014 Income Ranking	2015 Average Residential Taxes	2015 Property Taxes as a % of Household Income	2015 Property Taxes as a % of Household Income
Greenstone	\$ 82,022	mid	\$ 1,390	1.7%	low
Smooth Rock Falls	\$ 74,398	low	\$ 1,508	2.0%	low
Springwater	\$ 127,496	high	\$ 2,806	2.2%	low
Woolwich	\$ 130,431	high	\$ 3,300	2.5%	low
Kincardine	\$ 113,237	high	\$ 2,901	2.6%	low
Saugeen Shores	\$ 119,948	high	\$ 3,200	2.7%	low
Milton	\$ 119,995	high	\$ 3,247	2.7%	low
Kingsville	\$ 87,423	mid	\$ 2,494	2.9%	low
Brant	\$ 106,740	high	\$ 3,116	2.9%	low
North Dumfries	\$ 116,862	high	\$ 3,473	3.0%	low
Sarnia	\$ 86,961	mid	\$ 2,631	3.0%	low
Oakville	\$ 156,277	high	\$ 4,744	3.0%	low
Prince Edward County	\$ 88,515	mid	\$ 2,714	3.1%	low
Wilmot	\$ 110,376	high	\$ 3,391	3.1%	low
Halton Hills	\$ 123,819	high	\$ 3,864	3.1%	low
Middlesex Centre	\$ 127,456	high	\$ 3,990	3.1%	low
Burlington	\$ 114,260	high	\$ 3,622	3.2%	low
East Gwillimbury	\$ 121,214	high	\$ 3,879	3.2%	low
Aurora	\$ 143,127	high	\$ 4,580	3.2%	low
Whitchurch-Stouffville	\$ 129,911	high	\$ 4,165	3.2%	low
Amherstburg	\$ 93,564	mid	\$ 3,030	3.2%	low
Quinte West	\$ 79,136	low	\$ 2,565	3.2%	low
Lambton Shores	\$ 83,805	mid	\$ 2,726	3.3%	low
King	\$ 186,530	high	\$ 6,100	3.3%	low
Minto	\$ 76,178	low	\$ 2,516	3.3%	low
Pelham	\$ 121,542	high	\$ 4,015	3.3%	low
Toronto	\$ 95,870	mid	\$ 3,170	3.3%	low
London	\$ 80,759	low	\$ 2,743	3.4%	low
Grey Highlands	\$ 80,068	low	\$ 2,728	3.4%	low
Caledon	\$ 130,046	high	\$ 4,432	3.4%	low
Elliot Lake	\$ 58,791	low	\$ 2,004	3.4%	low
Wellesley	\$ 109,475	high	\$ 3,743	3.4%	low
Centre Wellington	\$ 103,900	high	\$ 3,576	3.4%	low
Waterloo	\$ 110,667	high	\$ 3,810	3.4%	low

Property Taxes as a Percentage of Income (cont'd)

Municipality	2014 Est. Avg. Household Income	2014 Income Ranking	2015 Average Residential Taxes	2015 Property Taxes as a % of Household Income	2015 Property Taxes as a % of Household Income
Strathroy-Caradoc	\$ 78,157	low	\$ 2,708	3.5%	mid
Kenora	\$ 82,242	mid	\$ 2,869	3.5%	mid
West Lincoln	\$ 96,516	mid	\$ 3,377	3.5%	mid
Hanover	\$ 71,987	low	\$ 2,558	3.6%	mid
Timmins	\$ 89,572	mid	\$ 3,192	3.6%	mid
Sault Ste. Marie	\$ 79,125	low	\$ 2,830	3.6%	mid
Lincoln	\$ 100,592	mid	\$ 3,635	3.6%	mid
Ottawa	\$ 105,206	high	\$ 3,811	3.6%	mid
Clarington	\$ 105,167	high	\$ 3,833	3.6%	mid
Niagara Falls	\$ 74,458	low	\$ 2,723	3.7%	mid
Wellington North	\$ 76,787	low	\$ 2,827	3.7%	mid
Ingersoll	\$ 83,905	mid	\$ 3,098	3.7%	mid
Cambridge	\$ 88,659	mid	\$ 3,290	3.7%	mid
The Blue Mountains	\$ 102,350	mid	\$ 3,801	3.7%	mid
Newmarket	\$ 113,702	high	\$ 4,232	3.7%	mid
Kitchener	\$ 84,341	mid	\$ 3,155	3.7%	mid
Grimsby	\$ 102,827	mid	\$ 3,854	3.7%	mid
Greater Sudbury	\$ 88,049	mid	\$ 3,308	3.8%	mid
Guelph-Eramosa	\$ 127,048	high	\$ 4,792	3.8%	mid
Collingwood	\$ 83,828	mid	\$ 3,164	3.8%	mid
St. Thomas	\$ 72,087	low	\$ 2,728	3.8%	mid
Windsor	\$ 66,618	low	\$ 2,535	3.8%	mid
Niagara-on-the-Lake	\$ 105,166	high	\$ 4,006	3.8%	mid
Scugog	\$ 110,280	high	\$ 4,203	3.8%	mid
Whitby	\$ 120,819	high	\$ 4,608	3.8%	mid
Markham	\$ 117,393	high	\$ 4,480	3.8%	mid
Huntsville	\$ 86,383	mid	\$ 3,303	3.8%	mid
Leamington	\$ 72,627	low	\$ 2,779	3.8%	mid
Tillsonburg	\$ 71,708	low	\$ 2,747	3.8%	mid
Chatham-Kent	\$ 70,031	low	\$ 2,683	3.8%	mid
St. Marys	\$ 84,494	mid	\$ 3,246	3.8%	mid
Wasaga Beach	\$ 74,943	low	\$ 2,885	3.8%	mid
Thorold	\$ 78,932	low	\$ 3,044	3.9%	mid
Mississauga	\$ 102,161	mid	\$ 3,945	3.9%	mid
Vaughan	\$ 124,268	high	\$ 4,830	3.9%	mid
Thunder Bay	\$ 78,773	low	\$ 3,092	3.9%	mid

Property Taxes as a Percentage of Income (cont'd)

Municipality	2014 Est. Avg. Household Income	2014 Income Ranking	2015 Average Residential Taxes	2015 Property Taxes as a % of Household Income	2015 Property Taxes as a % of Household Income
Barrie	\$ 89,263	mid	\$ 3,540	4.0%	high
Central Huron	\$ 72,911	low	\$ 2,892	4.0%	high
Port Colborne	\$ 73,563	low	\$ 2,924	4.0%	high
Erin	\$ 132,924	high	\$ 5,289	4.0%	high
Pickering	\$ 118,377	high	\$ 4,722	4.0%	high
Mapleton	\$ 93,190	mid	\$ 3,736	4.0%	high
Georgina	\$ 88,467	mid	\$ 3,548	4.0%	high
Guelph	\$ 91,876	mid	\$ 3,689	4.0%	high
St. Catharines	\$ 76,032	low	\$ 3,097	4.1%	high
Richmond Hill	\$ 119,232	high	\$ 4,900	4.1%	high
Welland	\$ 70,279	low	\$ 2,898	4.1%	high
Stratford	\$ 79,634	low	\$ 3,291	4.1%	high
Innisfil	\$ 90,558	mid	\$ 3,748	4.1%	high
Bracebridge	\$ 84,479	mid	\$ 3,533	4.2%	high
Belleville	\$ 71,677	low	\$ 3,022	4.2%	high
Fort Erie	\$ 72,724	low	\$ 3,081	4.2%	high
Brockville	\$ 66,480	low	\$ 2,829	4.3%	high
Parry Sound	\$ 63,855	low	\$ 2,725	4.3%	high
Kingston	\$ 85,060	mid	\$ 3,631	4.3%	high
Cornwall	\$ 59,461	low	\$ 2,543	4.3%	high
Brock	\$ 84,230	mid	\$ 3,632	4.3%	high
Penetanguishene	\$ 77,013	low	\$ 3,353	4.4%	high
North Bay	\$ 78,352	low	\$ 3,417	4.4%	high
Peterborough	\$ 73,854	low	\$ 3,223	4.4%	high
Puslinch	\$ 144,691	high	\$ 6,361	4.4%	high
Hamilton	\$ 85,886	mid	\$ 3,784	4.4%	high
Wainfleet	\$ 86,930	mid	\$ 3,853	4.4%	high
Owen Sound	\$ 69,642	low	\$ 3,118	4.5%	high
Orangeville	\$ 93,252	mid	\$ 4,212	4.5%	high
Meaford	\$ 80,977	mid	\$ 3,659	4.5%	high
Oshawa	\$ 83,840	mid	\$ 3,836	4.6%	high
Brampton	\$ 94,051	mid	\$ 4,378	4.7%	high
Orillia	\$ 70,083	low	\$ 3,294	4.7%	high
Gravenhurst	\$ 73,667	low	\$ 4,067	5.5%	high
Average	\$ 94,793		\$ 3,444	3.7%	
Median	\$ 87,736		\$ 3,301	3.8%	

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	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2015 Relative Ranking % of Income
Springwater	\$ 2,806	\$ 1,245	\$ 4,051	3.2%	low
Milton	\$ 3,247	\$ 735	\$ 3,982	3.3%	low
Kincardine	\$ 2,901	\$ 909	\$ 3,810	3.4%	low
Saugeen Shores	\$ 3,200	\$ 840	\$ 4,039	3.4%	low
Woolwich	\$ 3,300	\$ 1,104	\$ 4,404	3.4%	low
Kingsville	\$ 2,494	\$ 508	\$ 3,002	3.4%	low
Greenstone	\$ 1,390	\$ 1,438	\$ 2,827	3.4%	low
Oakville	\$ 4,744	\$ 735	\$ 5,479	3.5%	low
Aurora	\$ 4,580	\$ 733	\$ 5,314	3.7%	low
Halton Hills	\$ 3,864	\$ 735	\$ 4,599	3.7%	low
Caledon	\$ 4,432	\$ 406	\$ 4,837	3.7%	low
King	\$ 6,100	\$ 854	\$ 6,954	3.7%	low
Whitchurch-Stouffville	\$ 4,165	\$ 687	\$ 4,852	3.7%	low
North Dumfries	\$ 3,473	\$ 962	\$ 4,435	3.8%	low
Burlington	\$ 3,622	\$ 735	\$ 4,357	3.8%	low
Wilmot	\$ 3,391	\$ 902	\$ 4,293	3.9%	low
Pelham	\$ 4,015	\$ 741	\$ 4,756	3.9%	low
Toronto	\$ 3,170	\$ 639	\$ 3,809	4.0%	low
Brant	\$ 3,116	\$ 1,224	\$ 4,341	4.1%	low
Sarnia	\$ 2,631	\$ 967	\$ 3,598	4.1%	low
Waterloo	\$ 3,810	\$ 787	\$ 4,597	4.2%	low
East Gwillimbury	\$ 3,879	\$ 1,186	\$ 5,065	4.2%	low
Mississauga	\$ 3,945	\$ 406	\$ 4,350	4.3%	low
Wellesley	\$ 3,743	\$ 962	\$ 4,705	4.3%	low
Ottawa	\$ 3,811	\$ 777	\$ 4,588	4.4%	low
Quinte West	\$ 2,565	\$ 886	\$ 3,451	4.4%	low
London	\$ 2,743	\$ 790	\$ 3,533	4.4%	low
Markham	\$ 4,480	\$ 663	\$ 5,143	4.4%	low
Clarington	\$ 3,833	\$ 776	\$ 4,609	4.4%	low
Vaughan	\$ 4,830	\$ 678	\$ 5,509	4.4%	low
Timmins	\$ 3,192	\$ 781	\$ 3,973	4.4%	low
West Lincoln	\$ 3,377	\$ 915	\$ 4,292	4.4%	low
Hanover	\$ 2,558	\$ 645	\$ 3,203	4.4%	low

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2015 Relative Ranking % of Income
Middlesex Centre	\$ 3,990	\$ 1,687	\$ 5,677	4.5%	mid
Whitby	\$ 4,608	\$ 776	\$ 5,385	4.5%	mid
Strathroy-Caradoc	\$ 2,708	\$ 798	\$ 3,507	4.5%	mid
Centre Wellington	\$ 3,576	\$ 1,106	\$ 4,682	4.5%	mid
Scugog	\$ 4,203	\$ 776	\$ 4,979	4.5%	mid
Wasaga Beach	\$ 2,885	\$ 518	\$ 3,402	4.5%	mid
Amherstburg	\$ 3,030	\$ 1,230	\$ 4,260	4.6%	mid
Guelph-Eramosa	\$ 4,792	\$ 1,003	\$ 5,795	4.6%	mid
Lincoln	\$ 3,635	\$ 963	\$ 4,598	4.6%	mid
Newmarket	\$ 4,232	\$ 967	\$ 5,198	4.6%	mid
Elliot Lake	\$ 2,004	\$ 696	\$ 2,700	4.6%	mid
Minto	\$ 2,516	\$ 1,006	\$ 3,522	4.6%	mid
Sault Ste. Marie	\$ 2,830	\$ 839	\$ 3,669	4.6%	mid
Pickering	\$ 4,722	\$ 776	\$ 5,498	4.6%	mid
Richmond Hill	\$ 4,900	\$ 691	\$ 5,590	4.7%	mid
Grey Highlands	\$ 2,728	\$ 1,037	\$ 3,765	4.7%	mid
Lambton Shores	\$ 2,726	\$ 1,222	\$ 3,948	4.7%	mid
Kitchener	\$ 3,155	\$ 822	\$ 3,977	4.7%	mid
Niagara-on-the-Lake	\$ 4,006	\$ 997	\$ 5,002	4.8%	mid
Cambridge	\$ 3,290	\$ 943	\$ 4,233	4.8%	mid
The Blue Mountains	\$ 3,801	\$ 1,090	\$ 4,891	4.8%	mid
St. Marys	\$ 3,246	\$ 844	\$ 4,089	4.8%	mid
Greater Sudbury	\$ 3,308	\$ 960	\$ 4,268	4.8%	mid
St. Thomas	\$ 2,728	\$ 785	\$ 3,513	4.9%	mid
Barrie	\$ 3,540	\$ 823	\$ 4,363	4.9%	mid
Georgina	\$ 3,548	\$ 779	\$ 4,327	4.9%	mid
Niagara Falls	\$ 2,723	\$ 938	\$ 3,661	4.9%	mid
Prince Edward County	\$ 2,714	\$ 1,647	\$ 4,360	4.9%	mid
Guelph	\$ 3,689	\$ 848	\$ 4,537	4.9%	mid
Tillsonburg	\$ 2,747	\$ 802	\$ 3,548	4.9%	mid
Ingersoll	\$ 3,098	\$ 1,066	\$ 4,164	5.0%	mid
Stratford	\$ 3,291	\$ 664	\$ 3,955	5.0%	mid
Kenora	\$ 2,869	\$ 1,233	\$ 4,102	5.0%	mid
Thorold	\$ 3,044	\$ 913	\$ 3,957	5.0%	mid
Leamington	\$ 2,779	\$ 882	\$ 3,660	5.0%	mid

Total Municipal and Property Tax Burden as a Percentage of Income (cont'd)

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2015 Relative Ranking % of Income
Collingwood	\$ 3,164	\$ 1,079	\$ 4,244	5.1%	high
Brampton	\$ 4,378	\$ 406	\$ 4,784	5.1%	high
Hamilton	\$ 3,784	\$ 603	\$ 4,387	5.1%	high
Chatham-Kent	\$ 2,683	\$ 894	\$ 3,577	5.1%	high
Huntsville	\$ 3,303	\$ 1,133	\$ 4,435	5.1%	high
Mapleton	\$ 3,736	\$ 1,088	\$ 4,824	5.2%	high
St. Catharines	\$ 3,097	\$ 842	\$ 3,939	5.2%	high
Brock	\$ 3,632	\$ 776	\$ 4,408	5.2%	high
Thunder Bay	\$ 3,092	\$ 1,049	\$ 4,141	5.3%	high
Wellington North	\$ 2,827	\$ 1,222	\$ 4,049	5.3%	high
Innisfil	\$ 3,748	\$ 1,037	\$ 4,785	5.3%	high
Brockville	\$ 2,829	\$ 694	\$ 3,524	5.3%	high
Cornwall	\$ 2,543	\$ 681	\$ 3,224	5.4%	high
Windsor	\$ 2,535	\$ 1,092	\$ 3,626	5.4%	high
Peterborough	\$ 3,223	\$ 808	\$ 4,031	5.5%	high
Kingston	\$ 3,631	\$ 1,031	\$ 4,662	5.5%	high
Oshawa	\$ 3,836	\$ 776	\$ 4,612	5.5%	high
Bracebridge	\$ 3,533	\$ 1,133	\$ 4,666	5.5%	high
Orangeville	\$ 4,212	\$ 950	\$ 5,162	5.5%	high
Penetanguishene	\$ 3,353	\$ 914	\$ 4,267	5.5%	high
Port Colborne	\$ 2,924	\$ 1,206	\$ 4,130	5.6%	high
Central Huron	\$ 2,892	\$ 1,204	\$ 4,096	5.6%	high
Belleville	\$ 3,022	\$ 1,043	\$ 4,065	5.7%	high
Welland	\$ 2,898	\$ 1,100	\$ 3,998	5.7%	high
Orillia	\$ 3,294	\$ 708	\$ 4,001	5.7%	high
North Bay	\$ 3,417	\$ 1,120	\$ 4,536	5.8%	high
Fort Erie	\$ 3,081	\$ 1,268	\$ 4,349	6.0%	high
Owen Sound	\$ 3,118	\$ 1,132	\$ 4,250	6.1%	high
Parry Sound	\$ 2,725	\$ 1,183	\$ 3,908	6.1%	high
Meaford	\$ 3,659	\$ 1,449	\$ 5,108	6.3%	high
Gravenhurst	\$ 4,067	\$ 1,133	\$ 5,200	7.1%	high
Average	\$ 3,444	\$ 920	\$ 4,327	4.7%	
Median	\$ 3,301	\$ 902	\$ 4,292	4.7%	

Total Municipal and Property Tax Burden as a Percentage of Income by Location

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2014 Income Ranking	2015 Total Municipal Tax Burden Ranking	2015 Relative Ranking % of Income
Ottawa	\$ 3,811	\$ 777	\$ 4,588	4.4%	high	mid	low
Quinte West	\$ 2,565	\$ 886	\$ 3,451	4.4%	low	low	low
Prince Edward County	\$ 2,714	\$ 1,647	\$ 4,360	4.9%	mid	mid	mid
Brockville	\$ 2,829	\$ 694	\$ 3,524	5.3%	low	low	high
Cornwall	\$ 2,543	\$ 681	\$ 3,224	5.4%	low	low	high
Peterborough	\$ 3,223	\$ 808	\$ 4,031	5.5%	low	low	high
Kingston	\$ 3,631	\$ 1,031	\$ 4,662	5.5%	mid	high	high
Belleville	\$ 3,022	\$ 1,043	\$ 4,065	5.7%	low	mid	high
Eastern Average	\$ 3,042	\$ 946	\$ 3,988	5.1%			
Eastern Median	\$ 2,926	\$ 847	\$ 4,048	5.4%			

Pelham	\$ 4,015	\$ 741	\$ 4,756	3.9%	high	high	low
West Lincoln	\$ 3,377	\$ 915	\$ 4,292	4.4%	mid	mid	low
Lincoln	\$ 3,635	\$ 963	\$ 4,598	4.6%	mid	high	mid
Niagara-on-the-Lake	\$ 4,006	\$ 997	\$ 5,002	4.8%	high	high	mid
Niagara Falls	\$ 2,723	\$ 938	\$ 3,661	4.9%	low	low	mid
Thorold	\$ 3,044	\$ 913	\$ 3,957	5.0%	low	low	mid
Hamilton	\$ 3,784	\$ 603	\$ 4,387	5.1%	mid	mid	high
St. Catharines	\$ 3,097	\$ 842	\$ 3,939	5.2%	low	low	high
Port Colborne	\$ 2,924	\$ 1,206	\$ 4,130	5.6%	low	mid	high
Welland	\$ 2,898	\$ 1,100	\$ 3,998	5.7%	low	low	high
Fort Erie	\$ 3,081	\$ 1,268	\$ 4,349	6.0%	low	mid	high
Grimsby	\$ 3,854	N/A	N/A	N/A	mid	high	high
Wainfleet	\$ 3,853	N/A	N/A	N/A	mid	high	high
Niagara/Hamilton Avg	\$ 3,407	\$ 953	\$ 4,279	5.0%			
Median	\$ 3,377	\$ 938	\$ 4,292	5.0%			

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2014 Income Ranking	2015 Total Municipal Tax Burden Ranking	2015 Relative Ranking % of Income
Milton	\$ 3,247	\$ 735	\$ 3,982	3.3%	high	low	low
Oakville	\$ 4,744	\$ 735	\$ 5,479	3.5%	high	high	low
Aurora	\$ 4,580	\$ 733	\$ 5,314	3.7%	high	high	low
Halton Hills	\$ 3,864	\$ 735	\$ 4,599	3.7%	high	high	low
Caledon	\$ 4,432	\$ 406	\$ 4,837	3.7%	high	high	low
King	\$ 6,100	\$ 854	\$ 6,954	3.7%	high	high	low
Whitchurch-Stouffville	\$ 4,165	\$ 687	\$ 4,852	3.7%	high	high	low
Burlington	\$ 3,622	\$ 735	\$ 4,357	3.8%	high	mid	low
Toronto	\$ 3,170	\$ 639	\$ 3,809	4.0%	mid	low	low
East Gwillimbury	\$ 3,879	\$ 1,186	\$ 5,065	4.2%	high	high	low
Mississauga	\$ 3,945	\$ 406	\$ 4,350	4.3%	mid	mid	low
Markham	\$ 4,480	\$ 663	\$ 5,143	4.4%	high	high	low
Clarington	\$ 3,833	\$ 776	\$ 4,609	4.4%	high	high	low
Vaughan	\$ 4,830	\$ 678	\$ 5,509	4.4%	high	high	low
Whitby	\$ 4,608	\$ 776	\$ 5,385	4.5%	high	high	mid
Scugog	\$ 4,203	\$ 776	\$ 4,979	4.5%	high	high	mid
Newmarket	\$ 4,232	\$ 967	\$ 5,198	4.6%	high	high	mid
Pickering	\$ 4,722	\$ 776	\$ 5,498	4.6%	high	high	mid
Richmond Hill	\$ 4,900	\$ 691	\$ 5,590	4.7%	high	high	mid
Georgina	\$ 3,548	\$ 779	\$ 4,327	4.9%	mid	mid	mid
Brampton	\$ 4,378	\$ 406	\$ 4,784	5.1%	mid	high	high
Brock	\$ 3,632	\$ 776	\$ 4,408	5.2%	mid	mid	high
Oshawa	\$ 3,836	\$ 776	\$ 4,612	5.5%	mid	high	high
GTA Average	\$ 4,215	\$ 726	\$ 4,941	4.3%			
GTA Median	\$ 4,203	\$ 735	\$ 4,852	4.4%			

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2014 Income Ranking	2015 Total Municipal Tax Burden Ranking	2015 Relative Ranking % of Income
Greenstone	\$ 1,390	\$ 1,438	\$ 2,827	3.4%	mid	low	low
Timmins	\$ 3,192	\$ 781	\$ 3,973	4.4%	mid	low	low
Elliot Lake	\$ 2,004	\$ 696	\$ 2,700	4.6%	low	low	mid
Sault Ste. Marie	\$ 2,830	\$ 839	\$ 3,669	4.6%	low	low	mid
Greater Sudbury	\$ 3,308	\$ 960	\$ 4,268	4.8%	mid	mid	mid
Kenora	\$ 2,869	\$ 1,233	\$ 4,102	5.0%	mid	mid	mid
Thunder Bay	\$ 3,092	\$ 1,049	\$ 4,141	5.3%	low	mid	high
North Bay	\$ 3,417	\$ 1,120	\$ 4,536	5.8%	low	mid	high
Parry Sound	\$ 2,725	\$ 1,183	\$ 3,908	6.1%	low	low	high
Smooth Rock Falls	\$ 1,508	N/A	N/A	N/A	low	high	high
North Average	\$ 2,633	\$ 1,033	\$ 3,792	4.9%			
North Median	\$ 2,849	\$ 1,049	\$ 3,973	4.8%			
Barrie	\$ 3,540	\$ 823	\$ 4,363	4.9%	mid	mid	mid
Collingwood	\$ 3,164	\$ 1,079	\$ 4,244	5.1%	mid	mid	high
Huntsville	\$ 3,303	\$ 1,133	\$ 4,435	5.1%	mid	mid	high
Innisfil	\$ 3,748	\$ 1,037	\$ 4,785	5.3%	mid	high	high
Bracebridge	\$ 3,533	\$ 1,133	\$ 4,666	5.5%	mid	high	high
Orangeville	\$ 4,212	\$ 950	\$ 5,162	5.5%	mid	high	high
Penetanguishene	\$ 3,353	\$ 914	\$ 4,267	5.5%	low	mid	high
Gravenhurst	\$ 4,067	\$ 1,133	\$ 5,200	7.1%	low	high	high
Simcoe/Musk./Duff.							
Average	\$ 3,615	\$ 1,025	\$ 4,640	5.5%			
Median	\$ 3,536	\$ 1,058	\$ 4,550	5.4%			

Total Municipal and Property Tax Burden as a Percentage of Income by Location (cont'd)

Municipality	2015 Average Residential Taxes	2015 Residential Water/WW Costs 200 m ³	2015 Total Municipal Tax Burden	2015 Total Municipal Burden as a % of Household Income	2014 Income Ranking	2015 Total Municipal Tax Burden Ranking	2015 Relative Ranking % of Income
Kincardine	\$ 2,901	\$ 909	\$ 3,810	3.4%	high	low	low
Saugeen Shores	\$ 3,200	\$ 840	\$ 4,039	3.4%	high	mid	low
Woolwich	\$ 3,300	\$ 1,104	\$ 4,404	3.4%	high	mid	low
Kingsville	\$ 2,494	\$ 508	\$ 3,002	3.4%	mid	low	low
North Dumfries	\$ 3,473	\$ 962	\$ 4,435	3.8%	high	mid	low
Wilmot	\$ 3,391	\$ 902	\$ 4,293	3.9%	high	mid	low
Brant	\$ 3,116	\$ 1,224	\$ 4,341	4.1%	high	mid	low
Sarnia	\$ 2,631	\$ 967	\$ 3,598	4.1%	mid	low	low
Waterloo	\$ 3,810	\$ 787	\$ 4,597	4.2%	high	high	low
Wellesley	\$ 3,743	\$ 962	\$ 4,705	4.3%	high	high	low
London	\$ 2,743	\$ 790	\$ 3,533	4.4%	low	low	low
Hanover	\$ 2,558	\$ 645	\$ 3,203	4.4%	low	low	low
Strathroy-Caradoc	\$ 2,708	\$ 798	\$ 3,507	4.5%	low	low	mid
Centre Wellington	\$ 3,576	\$ 1,106	\$ 4,682	4.5%	high	high	mid
Middlesex Centre	\$ 3,990	\$ 1,687	\$ 5,677	4.5%	high	high	mid
Amherstburg	\$ 3,030	\$ 1,230	\$ 4,260	4.6%	mid	mid	mid
Guelph-Eramosa	\$ 4,792	\$ 1,003	\$ 5,795	4.6%	high	high	mid
Minto	\$ 2,516	\$ 1,006	\$ 3,522	4.6%	low	low	mid
Grey Highlands	\$ 2,728	\$ 1,037	\$ 3,765	4.7%	low	low	mid
Lambton Shores	\$ 2,726	\$ 1,222	\$ 3,948	4.7%	mid	low	mid
Kitchener	\$ 3,155	\$ 822	\$ 3,977	4.7%	mid	low	mid
Cambridge	\$ 3,290	\$ 943	\$ 4,233	4.8%	mid	mid	mid
The Blue Mountains	\$ 3,801	\$ 1,090	\$ 4,891	4.8%	mid	high	mid
St. Marys	\$ 3,246	\$ 844	\$ 4,089	4.8%	mid	mid	mid
St. Thomas	\$ 2,728	\$ 785	\$ 3,513	4.9%	low	low	mid
Guelph	\$ 3,689	\$ 848	\$ 4,537	4.9%	mid	mid	mid
Tillsonburg	\$ 2,747	\$ 802	\$ 3,548	4.9%	low	low	mid
Ingersoll	\$ 3,098	\$ 1,066	\$ 4,164	5.0%	mid	mid	mid
Stratford	\$ 3,291	\$ 664	\$ 3,955	5.0%	low	low	mid
Leamington	\$ 2,779	\$ 882	\$ 3,660	5.0%	low	low	mid
Chatham-Kent	\$ 2,683	\$ 894	\$ 3,577	5.1%	low	low	high
Mapleton	\$ 3,736	\$ 1,088	\$ 4,824	5.2%	mid	high	high
Wellington North	\$ 2,827	\$ 1,222	\$ 4,049	5.3%	low	mid	high
Windsor	\$ 2,535	\$ 1,092	\$ 3,626	5.4%	low	low	high
Central Huron	\$ 2,892	\$ 1,204	\$ 4,096	5.6%	low	mid	high
Owen Sound	\$ 3,118	\$ 1,132	\$ 4,250	6.1%	low	mid	high
Meaford	\$ 3,659	\$ 1,449	\$ 5,108	6.3%	mid	high	high
Erin	\$ 5,289	N/A	N/A	N/A	high	high	high
Puslinch	\$ 6,361	N/A	N/A	N/A	high	high	high
Southwest Average	\$ 3,291	\$ 987	\$ 4,141	4.6%			
Southwest Median	\$ 3,118	\$ 962	\$ 4,089	4.7%			

Economic Development Programs



Economic Development Programs

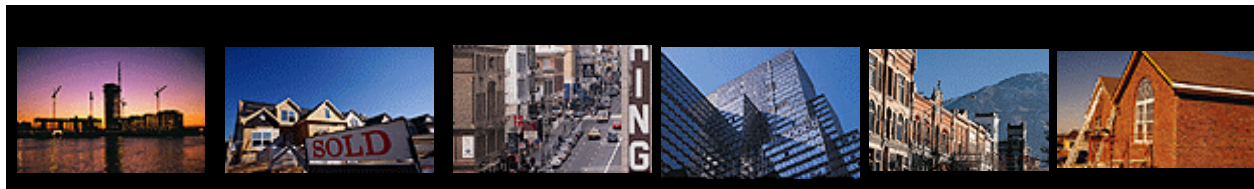
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- 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 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.

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 interest 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.

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

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 in conjunction with the Aurora Chamber of Commerce.
- **Business Newsletter** – Semi-annual publication
- **Aurora Business Ambassadors Program** – 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, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance.
- **Investment Retention & Attraction Strategy** – The EDO 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.

Barrie

- **Corporate Visitation Program** – City officials undertake visits to businesses
- **An Investment Readiness Team**— Provides customized one on one service to new investors
- **Dedicated Entrepreneurial Services**—The Greater Barrie Business Enterprise Centre and the Barrie Entrepreneurs Connect Centre offer a business library, relevant forms and publications, seminars, workshops, mentorship programs, workstations, and other support services in person and online.
- **Business Seminars and 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
- **Physician Recruitment** – The City works closely with a community based Task Force along with Barrie’s Royal Victoria Hospital
- **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 municipal approvals process.
- **Business Ambassador Program**—Advancing economic growth in Barrie by showcasing local business champions.

Business Retention & Expansion Programs

Bracebridge

Through a Community Improvement Plan, the Town of Bracebridge developed a comprehensive financial redevelopment in key areas of the Town. **Financial Incentive Programs:**

- Tax Increment Equivalent Grant
- Housing Rehabilitation Grant/Loan Program
- Building Improvement Grant/Loan

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.

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.

Business Retention & Expansion Programs

Burlington

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide a 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 **Business Retention and Expansion Program**.
- A **Mayor’s Business Breakfast** is held semiannually
- Published monthly, **The Business Report e-Newsletter** highlights local economic development news and activities.
- The **Caledon Small Enterprise Business Centre**
- The Town has successful, dedicated **partnerships** with established organizations, including the Caledon Chamber of Commerce, Headwaters Tourism, Peel Federation of Agriculture, Greater Toronto Marketing Alliance, Excellence in Manufacturing Consortium and the Research Innovation and Commercialization (RIC) Centre.
- 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.
- Caledon’s Green Development Program provides development charge discounts enabling developers to create more sustainable projects.

Cambridge

- The City supports existing businesses with their expansion by having regular contact with the business community through networking and a visitation program.
- **Business Enterprise Centre.**

Business Retention & Expansion Programs

Centre Wellington

- **Business Retention and Expansion Program 2013**— Actively continuing to implement the Action Plan resulting from this program
- **Pre-Development Consultation Process**—Seeks to make the developer/property owner aware of their requirements of the development and building process
- **Partnership** with the Chamber of Commerce, BIA’s and others to assist and support local businesses
- **Economic Development Task Force**—Which recommends action to Council to improve and support the local business community
- **Financial Incentives**—**Second Storey Housing Rehab, Tax Increment Grants**

Clarington

- **Visitation Program** surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies.
- **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**—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

- **Broadband Study and project**
- **Advantage EG promotional economic development materials and New Economic Development Branding for Town**
- **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
- **Tourism Strategy development**
- **Cleantech Investment Strategy**
- **Launch of new Economic Development Website: www.AdvantageEG.ca**

Fort Erie

- Company Visitation Program.

Georgina

- The Economic Development 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.

Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts on a semi-annual basis to provide the opportunity for the local Chamber of Commerce in this regard.

Business Retention & Expansion Programs**Guelph**

- **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.

Guelph-Eramosa

- In the process of completing a Comprehensive Zoning By-Law Review to streamline the process, modernize the regulations and make the Township more business friendly
- The Township completed a Business Retention and Expansion Project in 2014
- In 2015 the Council of the Township of Guelph-Eramosa established an Economic Development Committee
- With the exception of area specific development charges for water and wastewater, the Township does not impose Municipal-Wide Development Charges for Non-Residential Development

Halton Hills

- Proactive company calling program. New industrial areas are being developed along Highway 401.
- Tourism support and an active “shop local” small business support program.

Business Retention & Expansion Programs

Halton Region

- 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

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

- Program “**Hamilton Calling**” focuses on establishing long term relationships with existing companies in order to address their needs and concerns.

One-Stop

- Provides key planning and economic development functions into one area of City Hall

The **Hamilton Small Business Enterprise Centre (SBEC)** has an extensive resource library, monthly newsletter, professional consultants, training, networking, youth programming, and community outreach to both new and existing small and medium businesses.

The **Hamilton Technology Centre**—The Centre’s mission is to maximize the success of emerging companies.

Hamilton’s Regional Innovation Centre - The Innovation Factory

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 online

Business Retention & Expansion Programs

Hanover

A 3 year strategic focus for the Economic Development Committee is currently underway and an update to the Business Retention and Expansion report has been completed with the implementation of these recommendations to launch in the fall of 2015:

- A new safe and inclusive place for youth to develop technical and soft skills in an effort to curb youth outmigration was officially opened in Hanover in 2015—Launchpad Youth Activity & Technology Centre—youth age 12-18.

Innisfil

- **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.

Kenora

- **SBEC—Northwest Business Centre**
- **New Business Welcome Project**
- **Kenora Business Partners Group**—Chamber, CFDC, BIA and Economic Development
- **No Development Charges**

King

- **Economic Development Strategy**—Implementation of 38 actions is progressing
- **Spotlight on Business Profiles**—Profiles, acknowledges and awards innovation and successful businesses in King that shares the community values.
- **Cultivating Business Retention + Expansion**—A five year Action Plan with 33 actionable items is underway. This program has formed the basis for on-going business visitation efforts.
- **2015 Business and Community Directory**—Fourth consecutive year, distributed to every household within King with 2,000 copies available for responding to inquiries.
- **Community Tourism Plan**—Progress is being made on 16 action items, including a substantial digital and on-line social media marketing campaign branded as www.experienceKing.ca
- **Spotlight on Business Profiles**— A two page profile is researched, developed and published electronically as testimonials and is used for business and investment attraction efforts.

Business Retention & Expansion Programs

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.
- **KEDCO’s Small Business Office**
- **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.

Kingsville

- Marketing initiatives, attendance at tourism trade shows, advertising annual tourism promotion materials, in partnership with our tourism and commerce stakeholders.

Kitchener

- **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 corporate visits are conducted by business specialists aligned with particular clusters or groups of like businesses.
- **Small Business Enterprise Centre**

Lambton Shores

- Economic Development, especially Industrial/Commercial land is promoted by the Sarnia-Lambton Economic Partnership on behalf of Lambton Shores.

Business Retention & Expansion Programs

Leamington

BR&E and Planning for 5 Key Sectors in the Municipality:

- **Agri Business**
- **Manufacturing**
- **Healthcare**
- **Small Business**
- **Tourism**

Community Development Plan focusing on Key Initiatives including:

- **Community Partner Engagement**
- **Poverty Reduction**
- **Workforce Development**
- **Cultural Diversity**
- **Urban Renewal**

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.
- **Milton Economic Development Advisory Committee (MEDAC)** was established in order to obtain strategic advice from the business community
- 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.

Minto

- **Creative Business Incubator (Launchit)** —In conjunction with the Minto Chamber of Commerce
- **Pitchit**—Annual business plan competition for new and expanding businesses
- **Specialized websites** - Mintoed.com and Mintochamber.on.ca plus Creative Worker videos, Alumni Attraction program

Mississauga

- **Corporate 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.
- **International Investment Attraction and Trade Mission**—Build relationships and promotes Mississauga’s value proposition for business investment.
- **Mississauga Business Enterprise Centre (MBEC)**
- **Facilitation Services**—City supplies partnership options and offers seminars for small and medium sized companies, supports industry initiatives and events in order to develop business relationships with key stakeholders.
- **Encouraging Youth Entrepreneurship**—MBEC offers the Summer Company program which provides students with the opportunity to turn their ideas into business opportunities.
- **Mayor’s Roundtable**—Roundtable meetings with local businesses in the key industry sectors in Mississauga; assist local companies to identify economic conditions, trends and new markets.
- **One-on-One Client Briefings**—EDO meets with clients, their respective site selectors and real estate professionals to facilitate business opportunities.

Muskoka

- **Muskoka Enterprise Centre** servicing all of Muskoka

Business Retention & Expansion Programs

Niagara Falls

- The City operates a proactive **Visitation Program**.

North Bay

- **The Business Centre**—Nipissing, Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders
- 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.
- 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. 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.

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) and a Visitor Information Services**
- **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.
- **Publications**—Current publications include a community profile, industrial directory, quick facts sheet, tourist guide, the monthly Arts, Culture and Tourism newsletter and the quarterly Orangeville Business Connections.
- **Municipal Cultural Plan and Cultural Map (2014)** - The project raises awareness of the importance of arts and culture locally and sets direction and strategy for the development of cultural policies, programs, partnerships, and initiatives.
- **ArtsVest**—A program designed to assist small to medium-sized arts and culture organizations in developing new and mutually beneficial partnerships with local businesses.
- **Orangeville Directional Way-Finding Master Plan**—Promote economic growth from cultural tourism, support the growth of arts and culture, enhance the environment and contribute to a safe and secure environment.

Business Retention & Expansion Programs**Orillia**

- **Site Plan Streamlining Initiative**—The goal of reducing the red-tape, time and costs associated with site plan applications.
- **Business Enterprise Resource Network (BERN)**
- **Orillia Area Community Development Corp. (Orillia Area CDC)**—Assists businesses with business plans, marketing plans, loans, grants and business counselling. The CDC also features a strong professional development series of business workshops.
- **Orillia & Area Online Business Directory**
- **Moratorium on Industrial Development Charges**—Initiated in 2011, and proven to be successful, has been extended until 2017.
- **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.
- **Economic Development Partnership Development** —Assist in the development of partnerships throughout the community.
- **Orillia and Area Physician Recruitment**—The City provides annual funding and EDO staff assist with marketing initiatives.
- **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 Information Seminars**— The EDO partners with other community organizations to offer workshops, job training seminars, industry specific speakers.

Business Retention & Expansion Programs

Oshawa

- **Cluster Development Strategy**—Oshawa has identified five priority growth sectors (Advanced Manufacturing, Health & BioScience, Energy, Multimodal Transportation & Logistics, and IT).
- **Innovation Support**—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**—Location assistance, navigating the development approvals process, access to critical information, and connections with other relevant organizations.
- **Business Connections**—Regular contact with local businesses to provide support for a variety of issues including support for expansion, hiring, financing, access to other levels of government, etc.
- **Development Charge Exemption**—There are no City development charges for industrial development.
- **Workforce Development**—The City works closely with its local post-secondary institutions, Durham Colleg and the University of Ontario Institute of Technology (UOIT) that develop leading-edge programs to train the workforce that employers need.
- **Publications**—Online Business Directory, a quarterly e-newsletter as well as a Consolidated Community Profile and Development Insider annually.
- **Networking and Business Education**—Economic Development and Staff bring a variety of workshops and networking opportunities to businesses.

Business Retention & Expansion Programs

Ottawa

- **Invest Ottawa**—Delivers 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** is a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies and to the region.
- **Innovation Centre at Bayview Yards**—An 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 to be 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.

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 Corporation to promote economic development and assist the area's businesses.

Business Retention & Expansion Programs

Peterborough

- 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.

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.
- **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.

Business Retention & Expansion Programs

Prince Edward County

- Positioned itself as Canada’s **First Creative Rural Economy**—An investment attraction program situated on www.buildanewlife.ca

Puslinch

- The Township completed a BR&E Project in 2014

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**

Sarnia

- Supports financially the activities and programs of the **Sarnia-Lambton Economic Partnership (SLEP)**, which has the responsibility to undertake initiatives on behalf of all the municipalities in Sarnia-Lambton, focused on promotion, lead generation activities, and economic sector development meant to sustain and expand the economic base of all of Sarnia-Lambton.

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:
- **Business, Retention, Expansion and Investment**
- **Economic Development, Investment, Trade and Business Development networks**
- **Youth Entrepreneurial Mentoring, Business Consulting and Client Development**
- **Educational Workshops, Seminars and Regional Outreach**
- **Entrepreneurship and Enterprise Services**
- **Tourism Promotion, Sports Tourism/Event Management, Conference Attraction and Development**

Smooth Rock Falls

- Provision of **one-on-one coaching and mentorship** to individuals interested in starting their own business.
- **Community Improvement Plan (CIP)**—Provides incentives to individuals looking to engage in most types of residential and commercial development in the Town

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

- **Stratford Economic Enterprise Development Corporation (SEED Co.)**—Provides a professional value-added business service to keep and grow Stratford business and attract new investment. SEED Co. operates in partnership with business, education and government sectors.
- **Stratford Municipal Development Incentives**—The City has no industrial development charges or levies.
- **Festival Hydro Retrofit Program**—Created in partnership with Ontario Power Authority to assist business owners to become more energy efficient and create operational cost savings.
- **Stratford Perth Centre for Business**—Offers free one-on-one confidential business consulting services. Also offered are entrepreneurial training and support through lunch and learn sessions, special events, breakfast networking group, women’s mentoring program, business plan development and referrals to business funding sources.
- **Business Calling Program**—A partnership project with the Mayor’s Office and SEED Co. to promote dialogue with major employers and manufacturers.
- **Opportunity Lives Here**—The City of Stratford, the Town of St. Mary’s and the County of Perth have partnered to launch a new online resource aimed at attracting skilled labour and talent to the region.
- **Investment Attraction**—SEED Co. and the City of Stratford are founding members of the Southwestern Ontario Marketing Alliance (SOMA), an association which leverages the City of Stratford on an international level.

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**—The Thunder Bay Physician Recruitment and Retention program is a partnership of community, medical, government and academic institutions.

Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs. There is a **Business Enterprise Centre (BEC)**
- 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.

Business Retention & Expansion Programs

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](#)

Vaughan

- Corporate Calling Program
- Economic Cluster Development
- Vacant employment lands directory
- 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)
- Vaughan International Commercialization Centre (assisting small and medium-sized enterprises (SMEs) localize international technologies to create and commercialize new, innovative products in addition to assisting local companies with the expertise required to modify or adapt their products for international export).

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

- **Wellesley and District Board of Trade** has a Township staff liaison to provide or obtain information regarding business activities in the community

Business Retention & Expansion Programs

County of Wellington

The County of Wellington established a Business Retention and Expansion Programme, collectively working with the seven member municipalities towards building relationships with local enterprises and better understanding their needs and concerns.

- Live and **Work in Wellington** bus tours, **Newcomer Attraction 2015** and examination of an online countywide job portal
- **Wellington Business Resource Map 2015**
- **Investment Attraction** delegate hosting collaboration with the City of Guelph and the University of Guelph
- **Monthly Wellington ED** meeting
- **Business Visitation Programme**

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

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 business attraction, retention, and expansion: small business and entrepreneurial development; and community development activities. WEEDC provides 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**

Downtown/Area Specific Programs

Barrie

Loans, Grants, DC Exemptions, Tax Incremental ,Financing

- The Georgian College CIP surrounds the Georgian College campus and focuses on improvements to the interface between the College and the surrounding neighbourhoods. The CIP areas can benefit from a range of incentives including loans, grants for building façade improvements, signage and artwork. Funding is also provided for businesses to install safe energy efficient lighting to increase the safety of these CIP areas. Planning application and building permit fees are reduced. A development charge exemption is also in place in certain areas within the Downtown CIP and the Allandale CIP Property tax increases can be incremental for a period of up to five years.

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

Bracebridge

Through a Community Improvement Plan, the Town of Bracebridge has developed a comprehensive financial redevelopment in key areas of the Town.

Financial Incentive Plans:

- Tax Increment Equivalent Grant
- Façade Improvement Grant/Loan Program
- Signage Improvement Grant/Loan
- Building Improvement Grant/Loan
- Property Improvement Grant/Loan

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).
- 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

Downtown/Area Specific Programs

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”.

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
- **Community Improvement Plans (CIP)** for Bolton and Caledon East. 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.

Downtown/Area Specific Programs

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 signs.

Centre Wellington

- **Business Retention and Expansion Program 2015**—actively engaged in a BR&E Program targeting downtown and retail businesses
- **Financial Incentives**—for Façade, Building and Property Improvement,

Chatham-Kent

Financial incentive programs include the following:

- CME Smart
- Commercial Community Improvement Plan
- Employment Incentives’
- Growing Forward 2
- New Yves Landry Foundation
- Ontario/Federal Utility Program
- Rural Economic Development Program
- Scientific Research and Employment Development Incentives
- Southern Ontario Prosperity Initiatives Program (SOPI)
- Southwestern Ontario Development Fund

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.
- **Revitalization Area Incentives**—For existing commercial buildings or multi-story mixed-use building, there may be development charge exemption or 50% reduction.

Cornwall

- **Rehabilitation Tax Increment Grant Program**—Reimbursement of part or all of the increase in municipal taxes paid as a result of improvements made to a building.
- **Building Restoration & Improvement Program**—Loan to help with interior improvements to buildings
- **Project Design Grant**—Grant for such things as feasibility studies or concept drawings/architectural plans.
- **Façade Improvement/Sign Grant, Discretionary Municipal Tipping Fees Grant, Parking and Landscape Enhancement Program**
- **Municipal Planning/Development Fees Grant**—A landowner upgrading or re-developing a property can receive full reimbursement for such things as an Official Plan/Zoning Amendments and Building Permit fees.

Downtown/Area Specific Programs

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.

Guelph

- **Minor Downtown Activation Grant**—Up to 30% cost share in renovation or small additions to vacant or under-utilized space—up to \$120,000 per address.

Guelph/Eramosa

Economic Development Committee—The mandate of the Committee is to take actions which would retain and expand business investment and generate employment within appropriate areas of the Township. Specifically the Committee will identify and address problems or barriers to business growth, discuss ways that the Township can support, retain or attract business investment in the community.

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**

Hanover

- **Downtown Revitalization Program**—The façade program for downtown businesses will average in excess of \$85,000/year for these improvements.
- **EV Chargers**—Electric vehicle charging stations (2) in Downtown Hanover to promote visitation and green tourism.
- **Main St. Project**—Business photography project to help market both business and Hanover with Ethan Bender Portraiture.

Downtown/Area Specific Programs

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**

Kenora

- **Harbourtown Centre Community Improvement Plan (CIP) -** Facade improvement, Signage, landscaping
- **Former Mill Site CIP–** Tax program, building improvements
- **Keewatin CIP–** Façade improvement, landscaping, tax program, affordable housing

King

Community Improvement Plan (CIP)—The Plan outlines financial incentives for property owners and tenants to invest in their property and outlines other actions, projects and strategies that the township will undertake to implement the plan. Financial incentives are offered for the following improvements:

- **Signage Improvements**— 50% of project cost or \$2500 whichever is less
- **Façade Improvements**—50% of project cost or \$10,000 whichever is less
- **Landscaping Improvements**—50% of project cost or \$5000 whichever is less
- **Building Accessibility**—50% of project cost or \$3000 whichever is less
- **Motor Vehicle and Bicycle Parking**—50% of project cost or \$5000 whichever is less
- **Property Conversion, Reuse and Repurposing**—50% of project cost or \$10,000 whichever is less
- **Planning and Building Permit Fee Rebate**—100% up to \$5000
- **Tax Increment Equivalent Grant**—For major redevelopments, additions etc.; 100% of assessed value increase amount paid annually in decreasing amounts for up to 10 years.
- **Beautification**— A five year Streetscaping and Beautification Plan for commercial cores will be approved prior to 2015 year end promoting King City, Nobleton and Schomberg as attractive places to in which to invest and do business.
- **Grants**—The Economic Development function provided financial assistance and guidance to the three Village/ Business Associations with marketing and promotional efforts.

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

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.
- **Rehabilitation and Redevelopment (Tax) Grant Program**—Provides grants to property owners in defined areas of the Downtown and Old East Village who undertake renovation or redevelopment projects, which result in a reassessment of their property. The annual grant amount is calculated based upon the increase in the municipal portion of property tax directly related to the redevelopment project. Annual grants are provided on a declining scale over a 10-year period.
- **Community Improvement Plan (CIP) Development Charge Incentives**—Provides funding under CIPs for the full value of DCs for the following development: Industrial buildings as defined by the CIP and residential units constructed in defined areas of the Downtown or Old East Village. The value of the CIP grants are automatically applied when DCs are payable, without a payment required by the applicant.

Minto

- **Community Improvement Plan**—Increased financial assistance for façade, signage and possible structural improvements
- **Downtown Revitalization Committee**—Active in Clifford, Harriston, and Palmerston

Mississauga

- **Community Improvement Plan (CIP)**—Community Improvement Project Area for the Exchange District in the Downtown, which will include incentives to attract office development.
- **BIAS:** Mississauga is home to 4 Business Improvement Areas (BIAS), including Clarkson, Malton, Port Credit and Streetsville, providing business promotion and improvement functions within their set BIA boundaries.

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 to business and property owners to support investment and revitalization in the downtown. This includes grants to support the completion of professional studies (to a maximum of \$3,750) and building renovations (to a maximum of \$30,000).
- **Municipal Tax Assistance**—The Downtown Community Improvement Program also provides rebates of municipal fees and incremental tax increases (100% of increase of assessed value as a result of improvements in the first five years, 80% in Year 6, 60% in Year 7, 40% in Year 8 and 20% in Year 9)
- **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

Orillia

- **Downtown Façade Improvement Programme**—This grant encourages the improvement of downtown facades to beautify and attract shoppers to the downtown core.
- **Downtown Orillia Management Board (DOMB) (BIA)**—Over 200 merchants work with community partners to advocate on behalf of members, and develop new events and programs
- **Downtown Heritage Sign Grant Program**—Assists new business owners to purchase a main sign

Downtown/Area Specific Programs

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.

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.

Downtown/Area Specific Programs

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.

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

Downtown/Area Specific Programs

Sault Ste. Marie

- **No City Development Charges.**
- **Economic Development Fund**—(\$500,000/year) sector specific industry infrastructure and community projects.
- **Façade Improvement Grant (FIG), Building Improvement Grant (BIG), Professional Design Grant (PDG)**—Matching funds for façade improvements, interior renovations, and analysis designed to increase site-specific development.
- **Municipal Tax Increment Rebate Program (MTIR)**—Grant to cover a part of tax increase for property rehabilitation

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.

Toronto

- Supplementary programs in Streetscape Improvement, Commercial Façade 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.

Downtown/Area Specific Programs

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.

County of Wellington

- **Community Improvement Plans (CIP)**—Two underway in 2015
- Two Business Improvement areas and five Chambers
- **Shop Local Programmes**
- **Countywide business directory**

Wellington North

- **Wellington North Simply Jobs and Housing**—A portal developed and implemented as a one stop location to match job seekers and potential home buyers with local job openings and housing opportunities.
- **Renew Northern Wellington**—A program connecting talented entrepreneurs with vacant storefront owners.

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.
- Downtown Windsor Business Improvement Area Broken Window Program—Reimburse members for 50% of cost of glass repairs/replacement to a maximum of \$500

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)

Centre Wellington

Contaminated Site Assessment Grant, Brownfield Grants

Chatham-Kent

Brownfield Bluefield—Financial incentive program

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 credits are available equal to the costs of assessment and cleanup

Brownfield Redevelopment

Cornwall

- **Brownfields Rehabilitation Tax Increment Grant**—The City will reimburse the developer an annula grant equivalent to all or part of the municipal tax increase
- **Environmental Site Assessment and Project Feasibility Study**—Assistance is provided to specify the extent of contamination through partial funding of an Environmental Site Assessment
- **Municipal Planning/Development Fees Grant**—A program to assist developers by rebating up to 100% of municipal planning and development fees
- **Discretionary Municipal Tipping Fees Grant**—Reduction of tipping fees related to removal and disposal of non-hazardous material at the City landfill site

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 and 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

Brownfield Redevelopment

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.

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

Brownfield Redevelopment—Provides funding to property owners to support the redevelopment of important brownfield sites throughout the community . This includes grants to support the completion of environmental studies, rebates of municipal fees and incremental tax increases (100% of increase of assessed value in Year 1, 66% in Year 2 and 33% in Year 3).

Orillia

The **Barrie Road Improvement Corridor CIP** was developed to stimulate high quality redevelopment along the Barrie Road corridor. This CIP features a property improvement tax grant program.

Brownfield Redevelopment

Oshawa

- **Brownfields Property Tax Cancellation Program**—This 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.

County of Wellington

- Some tax increment based on grant applications

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		Ownership
			High	Low	
Aurora	Aurora Gateway Business Park	81	N/A	N/A	Private
	Aurora South Industrial	14	\$ 275,000	\$ 175,000	Private
	Industrial Parkway North	38	\$ 275,000	\$ 175,000	Private
	Hallgrove Business Park	48	\$ 500,000	\$ 425,000	Private
	Aurora Business Park	88	N/A	N/A	Public
Barrie	Mapleview West Industrial Park	15	\$ 245,000	\$ 240,000	Public
	South Industrial Park (easterly)	32	\$ 170,000	\$ 90,000	Public
Belleville	North-East	150	\$ 40,000	\$ 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	\$ 60,000	\$ 30,000	Public
	private	35	\$ 100,000	\$ 60,000	Private
Burlington	Burlington QEW East	138	N/A	N/A	N/A
Burlington	Burlington QEW West	197	N/A	N/A	N/A
Caledon	Bolton Industrial Park	300	\$ 550,000	\$ 300,000	Private
	Tullamore Industrial Park	116	\$ 550,000	\$ 300,000	Private
	Mayfield West - Kennedy Road	326	\$ 550,000	\$ 300,000	Private
	Victoria Business Park	79	\$ 425,000	\$ 275,000	Private
Cambridge	Cambridge Business Park	850	\$ 145,000	\$ 145,000	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	\$ 115,000	N/A	Public
	Radisson Industrial Park	40	\$ 115,000	N/A	Private
	City - West End	20	\$ 90,000	N/A	Private
	City - East End	60	\$ 225,000	N/A	Private
	City - South End	40	\$ 225,000	N/A	Private
Guelph	Hanlon Creek Business Park Ph. 1	60	\$ 324,000	\$ 275,000	Public/Private
	Hanlon Creek Business Park Ph. 2	118	\$ 475,000	\$ 325,000	Public/Private
	Rona(Southgate) Business Park	48	\$ 285,000	\$ 285,000	Private
	Industrial Equities (Southgate) Ph. 1	24	\$ 260,000	\$ 260,000	Private

Industrial Parks (cont'd)

Municipality	Industrial Park	Size	Price Per Acre		Ownership
		Acres	High	Low	
Halton Hills	Halton Hills Premier Gateway	555	N/A	N/A	N/A
	Acton Employment Area	61	N/A	N/A	N/A
	Georgetown Employment Area	7	N/A	N/A	N/A
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	10	\$ 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	\$ 6,000	\$ 6,000	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	acres, commercial 299 acres	601	\$ 575	\$ 726	Private
Meaford		1	\$ 80,000	\$ 80,000	Public
Milton	Mansewood Industrial Area	19	N/A	N/A	N/A
	Milton 401 Industrial/Business Park	494	N/A	N/A	N/A
	Milton Urban Growth Centre	38	N/A	N/A	N/A
	Derry Green Corporate Business Park	1,037			
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

Industrial Parks (cont'd)

Municipality	Industrial Park	Size	Price Per Acre		Ownership
		Acres	High	Low	
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	\$ 35,000	Private
North Bay	Gateway Business Park	53	\$ 20,000	\$ 8,000	Public
	Airport Industrial Park	120	N/A	N/A	Public
Oakville	Burloak Employment District	234	N/A	N/A	N/A
	Oakville Midtown Core Employment District	12	N/A	N/A	N/A
	Oakville QEW East	123	N/A	N/A	N/A
	Oakville West Employment District	61	N/A	N/A	N/A
	Winston Park Employment District	10	N/A	N/A	N/A
	Winston Park West	250	N/A	N/A	N/A
Orillia	Home Industrial Park	42	N/A	\$ 115,000	Public
	Drinkwater Industrial Park	1	N/A	\$ 30,000	Public
	Inch Employment Lands	9	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
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	\$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

Industrial Parks (cont'd)

Municipality	Industrial Park	Size Acres	Price Per Acre		Ownership
			High	Low	
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	\$ 45,000	\$ 35,000	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	442	\$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
Average			\$ 204,924	\$ 153,052	
Median			\$ 105,000	\$ 75,000	