BMA
Management Consulting Inc.

# Municipal Study - 2016

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## Executive Summary—City of Greater Sudbury

### Socio-Economic Factors

Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's collective ability to generate revenue relative to the municipality's demand for public services. An evaluation of socio-economic factors contributes to the development of sound financial policies. An examination of local economic and demographic characteristics can identify the following situations:

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

| Socio-Economic Factors | Greater Sudbury | Total Survey Average | North Average |
|---|---|---|---|
| 2016 Population Density per sq. km. | 52 | 536 | 160 |
| 2011-2016 Population Increase | 4.1% | 8.7% | 3.0% |
| 2015 Building Construction Value per Capita | $ 1,427 | $ 2,629 | $ 1,196 |
| 2015 Estimated Average Household Income | $ 90,837 | $ 97,825 | $ 80,825 |
| 2016 Weighted Median Value of Dwelling | $ 237,225 | $ 292,279 | $ 166,381 |
| 2016 Unweighted Assessment per Capita | $ 101,984 | $ 145,978 | $ 88,703 |
| 2016 Weighted Assessment per Capita | $ 127,446 | $ 150,772 | $ 104,167 |

### Financial Indicators

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

***Key financial indicators*** have been included to help evaluate each municipality's existing financial condition and to identify future challenges and opportunities. A number of 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. Indicators related to ***Sustainability, Flexibility*** and ***Vulnerability*** have been included. It should be noted that Water and Wastewater indicators have also been included in the Water/Wastewater section of the report.

The tables on the following page provide highlights from this section of the report.

## Sustainability

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

| 2015 Sustainability Indicators | Greater Sudbury | Total Survey Average |
|---|---|---|
| Financial Position per Capita | $ 1,042 | $ 357 |
| Tax Asset Consumption Ratio | 53.7% | 41.6% |
| Net Financial Liabilities Ratio | $ (0.45) | $ (0.36) |

## Vulnerability

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

| 2015 Vulnerability Indicators | Greater Sudbury | Total Survey Average |
|---|---|---|
| **Reserves** | | |
| Tax Reserves (less WWW) as a % of Taxation | 57% | 72% |
| Tax Reserves as a % of Own Source Revenues | 41% | 51% |
| Tax Reserves / Capita | $ 812 | $ 641 |
| **Debt** | | |
| Tax Debt Charges as % Own Source Revenues | 2.0% | 4.4% |
| Total Debt Outstanding / Capita | $ 532 | $ 699 |
| Tax Debt Outstanding / Capita | $ 239 | $ 489 |
| Debt Outstanding per Own Source Revenue | 22.8% | 40.5% |
| Debt to Reserve Ratio | 0.5 | 1.0 |

## Flexibility

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

| 2015 Flexibility Indicators | Greater Sudbury | Total Survey Average |
|---|---|---|
| Taxes Receivable as a % of Taxes Levied | 2.5% | 6.4% |
| Rates Coverage Ratio | 75.1% | 90.1% |

## Analysis of Net Municipal Levy Per Capita and Per Assessment

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 and per $100,000 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 2016 municipal levy by-laws and the 2016 estimated populations.

| 2016 | Greater Sudbury | Total Survey Average | North Average |
|---|---|---|---|
| Net Municipal Levy per Capita | $ 1,433 | $ 1,499 | $ 1,557 |
| Net Municipal Levy per $100,000 Unweighted CVA | $ 1,405 | $ 1,140 | $ 1,773 |

## User Fees

A number of user fees have been included in the Study including the following:

| 2016 Fees | Greater Sudbury | Total Survey Average | North Average |
|---|---|---|---|
| Development Charges - Single Detached | $ 15,036 | $ 27,613 | $ 12,425 |
| Residential Building Permit Fee | $ 2,901 | $ 2,256 | $ 2,570 |

## 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.

| | Greater Sudbury | Total Survey Average |
|---|---|---|
| Multi-Residential | 2.1574 | 1.9424 |
| Commercial (Residual) | 2.1432 | 1.6743 |
| Industrial (Residual) | 3.1412 | 2.1413 |

## Taxes and Comparison of Relative Taxes

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

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

| 2016 Property Taxes | Greater Sudbury | Total Survey Average | North Average |
|---|---|---|---|
| Detached Bungalow | $ 3,053 | $ 3,213 | $ 3,049 |
| 2 Storey Home | $ 4,857 | $ 4,395 | $ 4,777 |
| Senior Executive Home | $ 5,897 | $ 6,042 | $ 6,514 |
| Walk Up Apartment (per Unit) | $ 1,446 | $ 1,445 | $ 1,262 |
| Mid/High Rise (per Unit) | $ 1,708 | $ 1,770 | $ 1,523 |
| Neigh. Shopping (per sq. ft.) | $ 4.30 | $ 3.31 | $ 2.95 |
| Office Building (per sq. ft.) | $ 3.31 | $ 2.96 | $ 2.77 |
| Hotels (per Suite) | $ 1,872 | $ 1,589 | $ 1,700 |
| Motels (per Suite) | $ 1,659 | $ 1,236 | $ 1,296 |
| Industrial Standard (per sq. ft.) | $ 2.80 | $ 1.68 | $ 1.81 |
| Industrial Large (per sq. ft) | $ 2.07 | $ 1.20 | $ 1.28 |
| Industrial Vacant Land (per Acre) | $ 2,591 | $ 3,325 | $ 2,246 |

## Comparison of Water and Sewer User Costs

A comparison was made of water/sewer costs in each municipality. The following table summarizes the costs in the municipality for water and sewer on typical annual consumption against the overall survey average.

| 2016 Water/Sewer Cost of Service | Greater Sudbury | Survey Average | North Average |
|---|---|---|---|
| Residential - 200 $m^3$ | $ 1,031 | $ 976 | $ 1,062 |
| Commercial - 10,000 $m^3$ | $ 32,952 | $ 32,430 | $ 31,419 |
| Industrial - 30,000 $m^3$ | $ 95,312 | $ 93,489 | $ 91,300 |
| Industrial - 100,000 $m^3$ | $ 305,154 | $ 304,460 | $ 324,068 |
| Industrial - 500,000 $m^3$ | $ 1,505,833 | $ 1,496,337 | $ 1,495,329 |

## 2016 Property Taxes and Water/Wastewater Costs as a % of Income

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

| 2016 Affordability Indicators | Greater Sudbury | Total Survey Average | North Average |
|---|---|---|---|
| Property Taxes as a % of Household Income | 3.6% | 3.6% | 3.3% |
| Water/Sewer + Taxes as a % of Household Income | 4.8% | 4.6% | 4.7% |

## Economic Development Programs

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

Executive Summary

## SECTION 1: Introduction

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

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. In addition, context can be provided by comparing a municipality's own experience with the experience of other municipalities. In 2016, 105 Ontario municipalities participated in the Study.

***105 Ontario municipalities, representing in excess of 85% of the population.***

| Populations | Number of Municipalities |
|---|---|
| 100,000 or greater | 25 |
| 30,000 - 99,999 | 26 |
| 15,000 - 29,999 | 27 |
| less than 15,000 | 27 |
| Total | 105 |

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

- 2016 Current Value Assessment
- 2016 Tax Policies
- 2016 Levy By-laws
- 2016 Development Charges
- 2016 Water/Sewer Rates
- 2015 FIRs
- 2016 User Fees
- Economic Development Programs

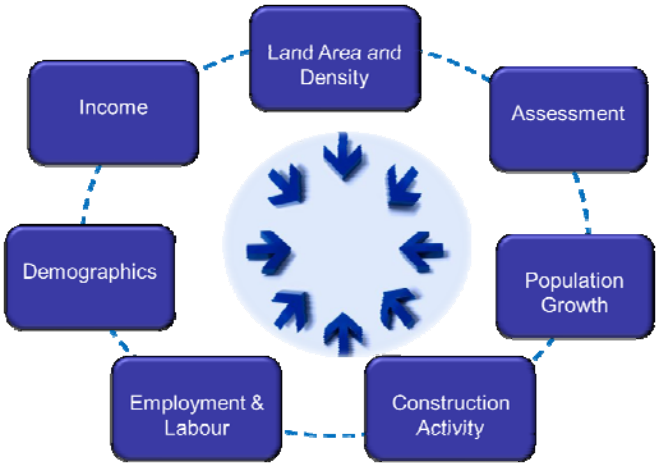
## 2016 Municipalities Included in the Study

Populations range from 4,700 to 2.8 million. The following provides a summary of the municipalities participating by population range:

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

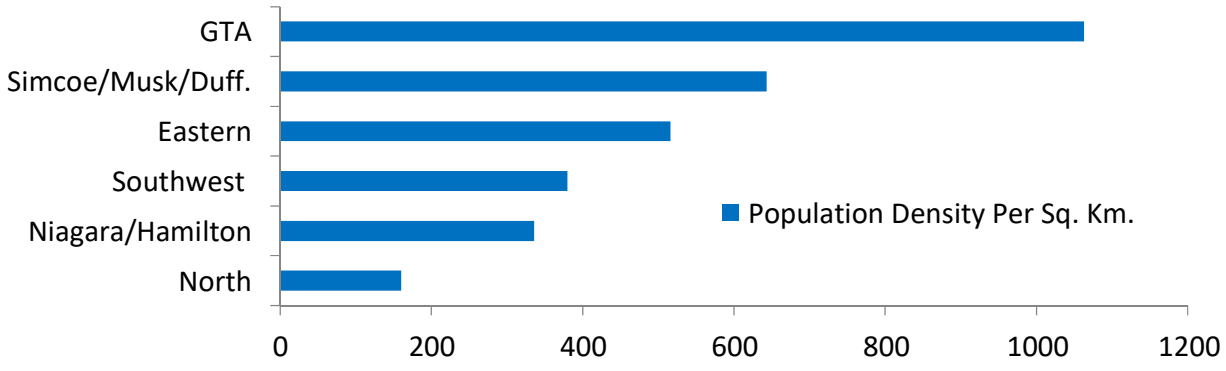
## *SECTION 2: Socio-Economic Indicators*

A complete assessment of a municipality's financial condition should include consideration of socio-economic factors. Socio-economic indicators describe and quantify a municipality's wealth and economic conditions and provide insight into a municipality's ability to generate revenue relative to the municipality's demand for public services. An evaluation of socio-economic indicators contributes to the development of sound financial policies.



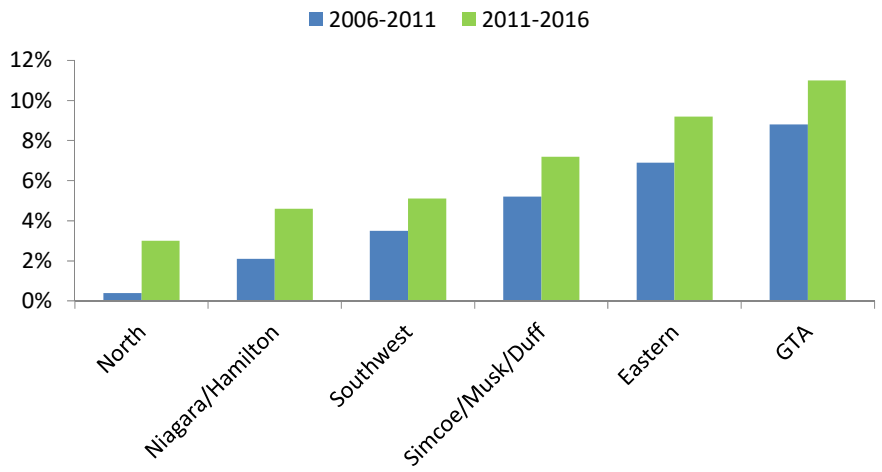

### *Land Density*

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



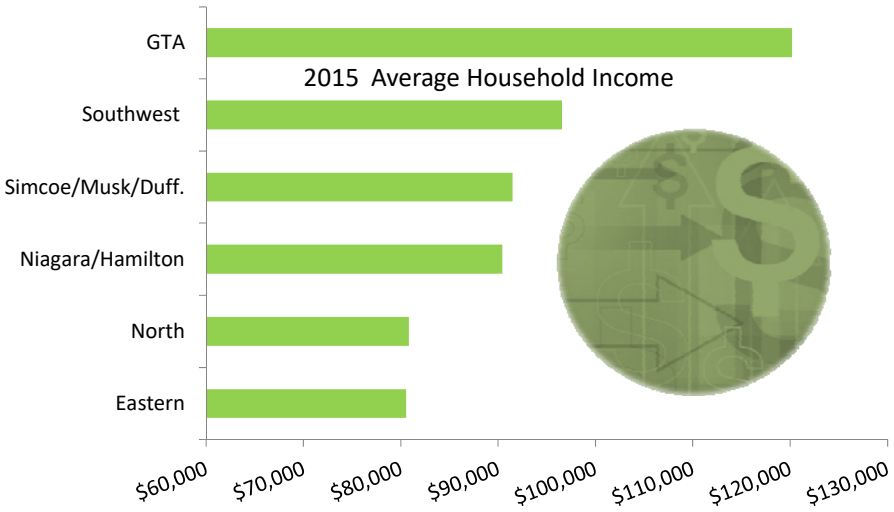
## Population Growth

The following graph shows the change in population from 2006-2011 and from 2011-2016. As shown in the graph, the GTA municipalities experienced the largest population percentage growth in both periods. Northern municipalities experienced the lowest percentage of population growth.



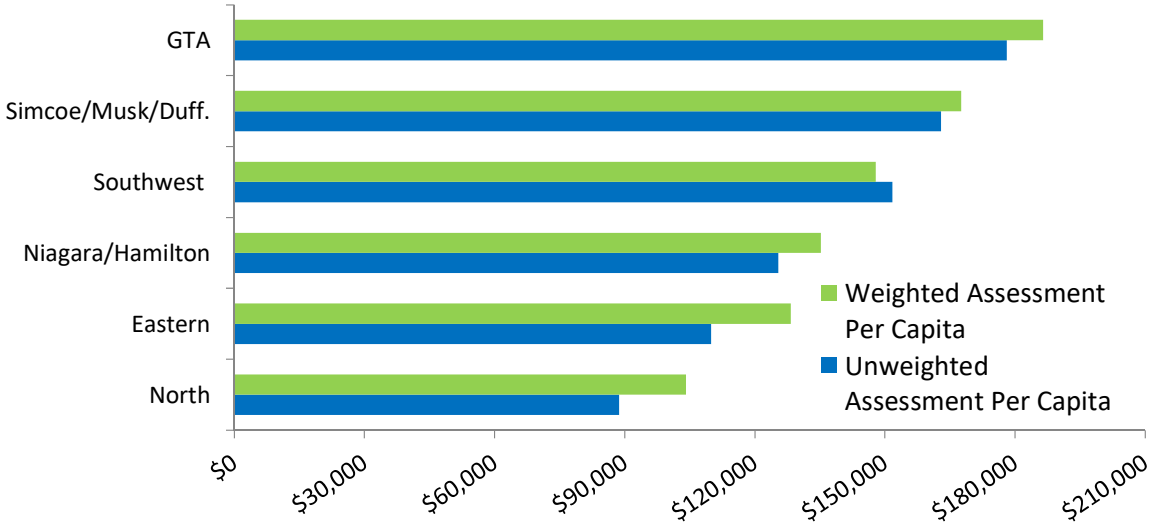
## Household Income

Household income is one measure of a community's ability to pay. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The average household income varies by geographic location. The average household income in Northern municipalities was $80,825 compared with $120,200 in the GTA.



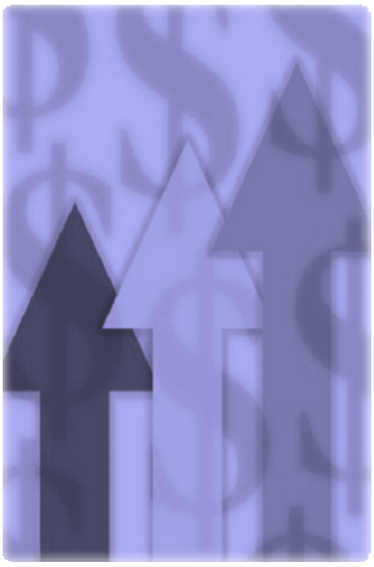
## Assessment Per Capita

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




## Assessment Change

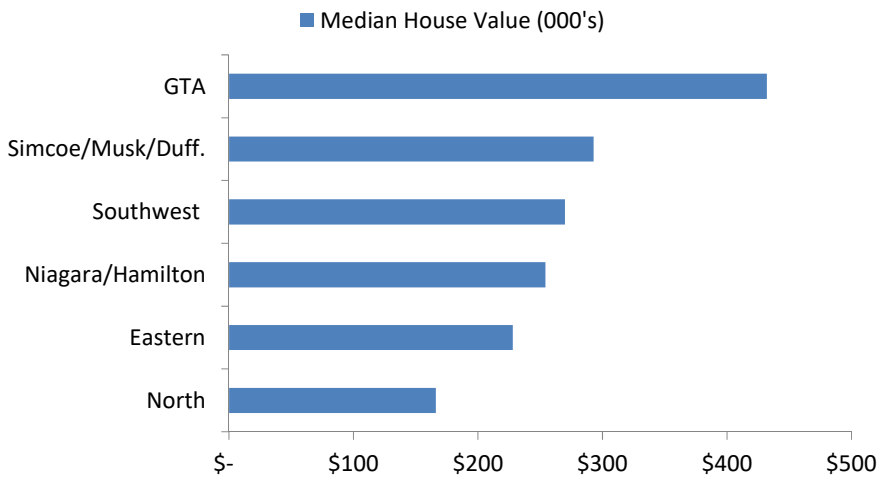
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2015—2016, the assessment increased by 4.7% on average across the 105 Ontario municipalities. The GTA geographic area experienced the largest increase at 6.1%.



| Municipality | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 |
|---|---|---|---|---|
| Simcoe/Musk.Duf. Avg. | 1.8% | 3.6% | 3.5% | 3.5% |
| Niagara/Hamilton Average | 2.9% | 3.6% | 4.2% | 3.7% |
| Southwest Average | 4.1% | 4.7% | 4.8% | 4.4% |
| Eastern Average | 4.4% | 5.6% | 4.6% | 4.8% |
| North Average | 6.1% | 6.4% | 5.6% | 5.0% |
| GTA Average | 6.8% | 7.3% | 6.5% | 6.1% |

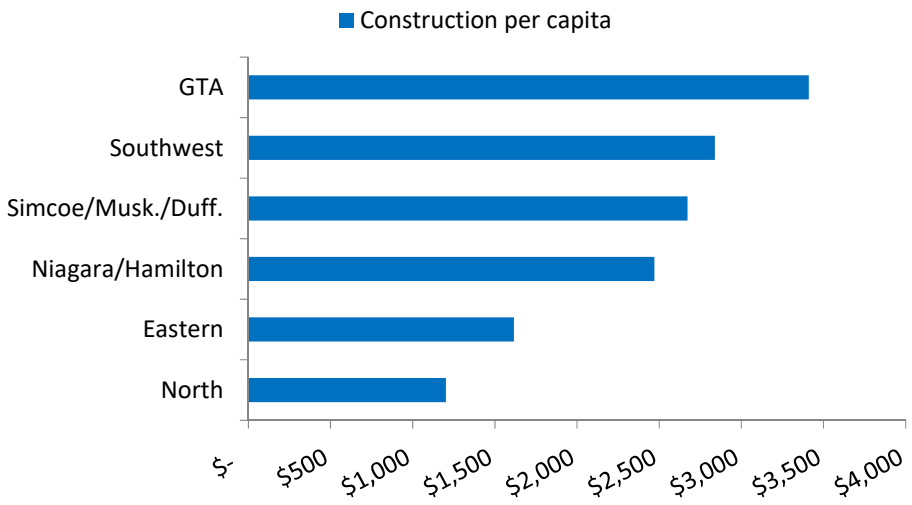
## Residential Properties

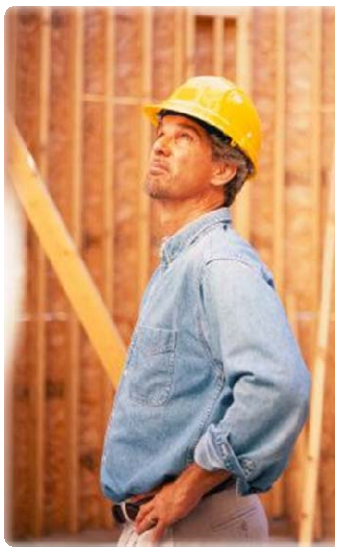
Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. The following graph reflects the median assessed values for residential properties by geographic location.




## Construction Activity

The three year average of building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The following reflects the results from 2013-2015.

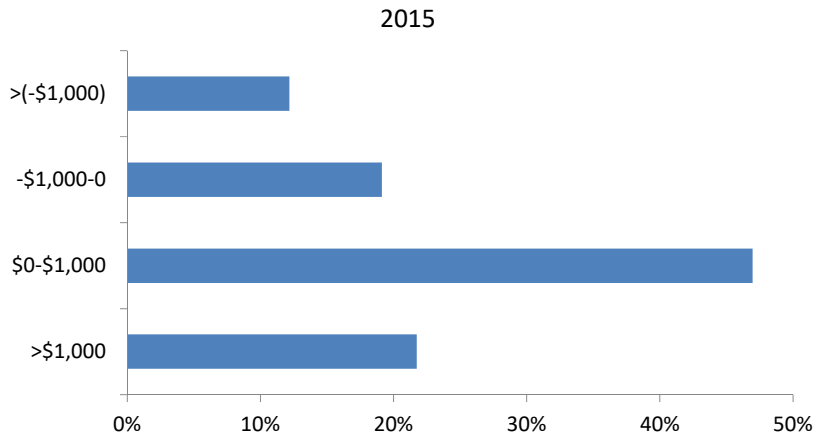


## SECTION 3: Municipal Financial Sustainability Indicators

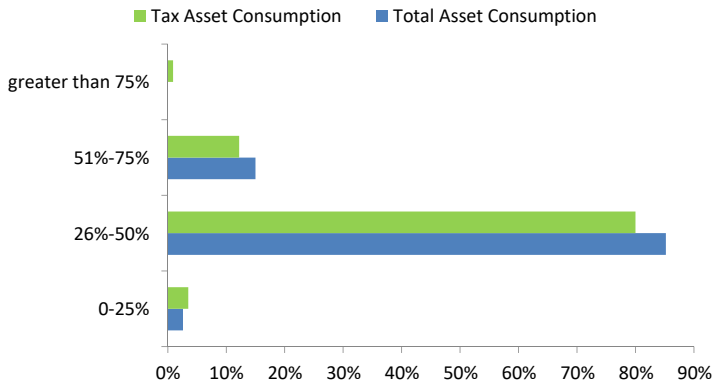
The ***Financial Indicators*** section of the report includes a number of indicators to assist municipalities in evaluating financial condition. A municipality's financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long-term liabilities. A comparison was made of each municipality's overall financial position (assets less liabilities). There is a significant range in municipal financial position per capita across Ontario from a low of negative ($3,082) to a high of $4,555 per capita. The following graph provides the percentage of municipalities that fall within each range.

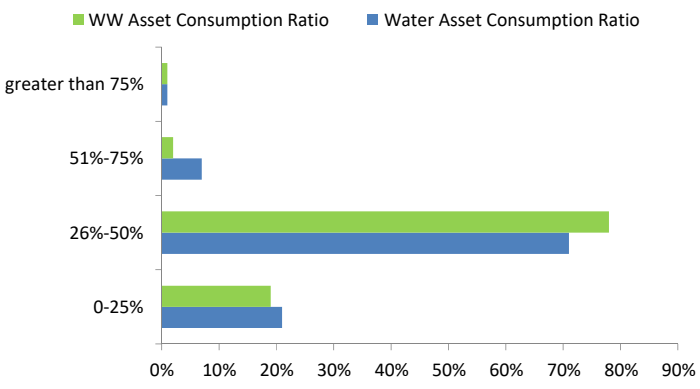
### Financial Position Per Capita




### Asset Consumption Ratio

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

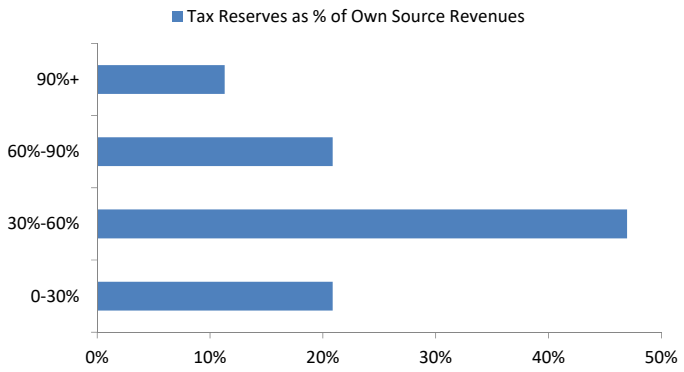


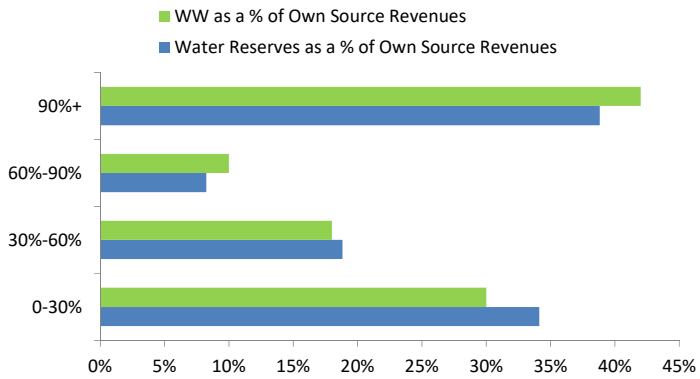



## Reserves

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

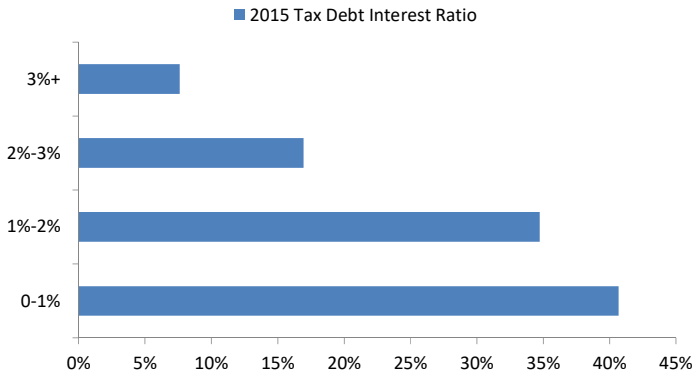
- Services provided by the municipality
- Age and condition of infrastructure, inventory of fleet and vehicles supporting municipal operations
- Level of expenditures
- Internal debt and reserve policies
- Targets, ranges established on a reserve by reserve basis
- Economic conditions and projections

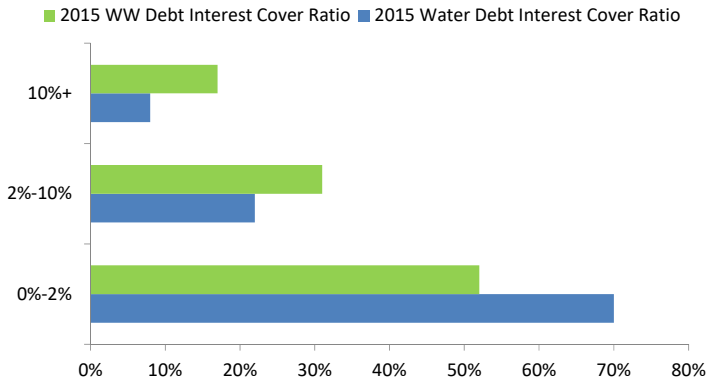



## Debt Indicators

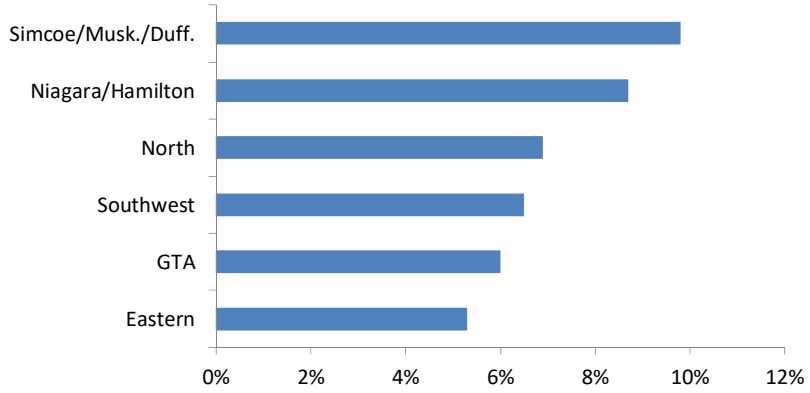
Debt indicators can reveal increasing reliance on debt, decreasing flexibility, sudden large increases or decreases in future debt service and the amount of debt that a community can absorb. The following graphs summarize the debt interest ratio for tax, water and wastewater for the 105 municipalities surveyed to provide an understanding of the percentage of municipalities within various ranges of the debt interest ratio. This ratio indicates the extent to which a municipality's operating revenues are committed to interest expenses.



### *Taxes Receivable as a % of Taxes Levied*

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality's economic health. The following graph provides a summary of the 2015 taxes receivable as a percentage of taxes levied in each of the geographic areas.

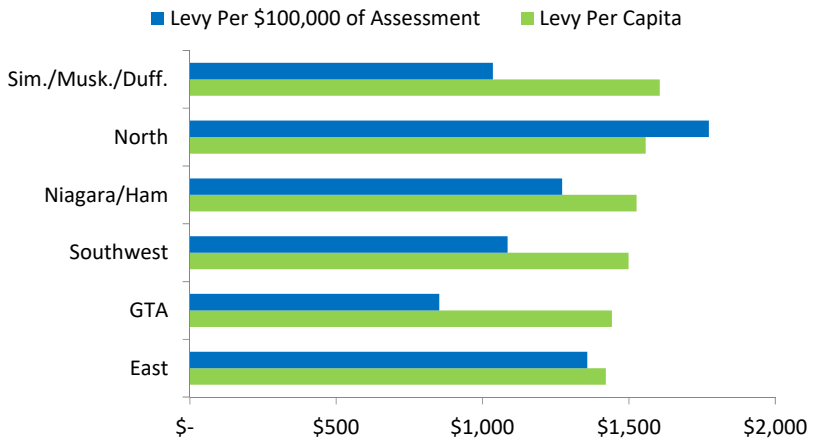



## *SECTION 4: Revenue & Expenditure Analysis*

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

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

- Different service levels
- Variations in the types of services
- Different methods of providing services
- User fee policies
- Different assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences




Net municipal levy per capita was calculated using Manifold Data Mining 2016 estimated population and the 2016 municipal levies. The net levy on a per capita basis ranged from $949 to $4,438 (with an average of $1,499 per capita). Net levy per $100,000 of assessment is also provided. With a relatively low assessment base, the net levy per $100,000 of assessment in Northern municipalities is considerably higher than the other geographic locations. The net levy on a per $100,000 of unweighted assessment basis ranged across the municipalities from $599 to $2,413 (with an average of $1,140 per $100,000 of assessment).

## SECTION 5: Select User Fee and Revenue Information

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

### Development Charges

The recovery of costs by Ontario municipalities for capital infrastructure required to support new growth is governed by the Development Charges Act (1997) and supporting regulations. The following table summarizes the 2016 development charges. Note: some municipalities do not charge development charges.

| 2016 Development Charges | Residential | Multiples Dwelling 3+ | Apartment units >=2 | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|---|---|---|---|---|---|---|
| North | $ 12,425 | $ 7,127 | $ 6,106 | $ 6,106 | $ 6.94 | $ 4.40 |
| Eastern | $ 14,001 | $ 10,900 | $ 8,884 | $ 6,852 | $ 8.37 | $ 5.41 |
| Southwest | $ 16,721 | $ 12,941 | $ 9,905 | $ 8,309 | $ 7.01 | $ 5.45 |
| Niagara/Hamilton | $ 20,970 | $ 13,762 | $ 11,312 | $ 9,193 | $ 16.67 | $ 9.06 |
| Simcoe/Musk./Duff. | $ 24,553 | $ 20,848 | $ 16,285 | $ 12,028 | $ 9.76 | $ 7.15 |
| GTA | $ 57,920 | $ 48,669 | $ 36,387 | $ 26,657 | $ 32.46 | $ 18.97 |
| Survey Average | $ 27,613 | $ 22,083 | $ 16,885 | $ 13,021 | $ 14.93 | $ 9.88 |
| Survey Median | $ 21,972 | $ 15,425 | $ 12,144 | $ 9,939 | $ 12.12 | $ 8.11 |
| Survey Minimum | $ 305 | $ 305 | $ 305 | $ 305 | $ 0.44 | $ 0.44 |
| Survey Maximum | $ 82,332 | $ 72,633 | $ 53,196 | $ 37,062 | $ 49.09 | $ 29.66 |

## SECTION 6: Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2016 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2016 tax ratios across the survey.

| 2016 Tax Ratios | Average | Median | Min. | Max. |
|---|---|---|---|---|
| Multi-Residential | 1.9424 | 1.9554 | 1.0000 | 2.9044 |
| Commercial | 1.6743 | 1.6929 | 1.0820 | 2.5042 |
| Industrial | 2.1413 | 2.1984 | 1.1000 | 3.1412 |

## SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 12 property types that were of most interest to the participating municipalities. In order to calculate the relative tax burden of "like" properties, every effort was made to hold constant those factors deemed to be most critical in determining a property's assessed value. There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited, to the following:

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

| Residential Properties | Detached Bungalow | 2 Storey | Senior Executive |
|---|---|---|---|
| Eastern | $ 3,084 | $ 4,609 | $ 6,196 |
| GTA | $ 3,802 | $ 4,630 | $ 6,395 |
| Niagara/Hamilton | $ 3,308 | $ 4,504 | $ 5,807 |
| North | $ 3,049 | $ 4,777 | $ 6,514 |
| Simcoe/Musk./Duff. | $ 2,982 | $ 3,990 | $ 5,413 |
| Southwest | $ 2,918 | $ 4,184 | $ 5,792 |
| Survey Average | $ 3,213 | $ 4,395 | $ 6,042 |
| Survey Median | $ 3,195 | $ 4,429 | $ 5,902 |

| Industrial Properties | Standard per sq.ft. | Large per sq.ft. | Vacant Land per acre |
|---|---|---|---|
| Eastern | $ 1.61 | $ 1.35 | $ 2,841 |
| GTA | $ 2.18 | $ 1.58 | $ 7,252 |
| Niagara/Hamilton | $ 1.74 | $ 1.09 | $ 3,220 |
| North | $ 1.81 | $ 1.28 | $ 2,246 |
| Simcoe/Musk./Duff. | $ 1.46 | $ 0.99 | $ 2,203 |
| Southwest | $ 1.42 | $ 0.96 | $ 1,766 |
| Survey Average | $ 1.68 | $ 1.20 | $ 3,325 |
| Survey Median | $ 1.68 | $ 1.14 | $ 2,039 |

| Multi-Residential Properties | Walk-Up per Unit | High-Rise per Unit |
|---|---|---|
| Eastern | $ 1,644 | $ 1,947 |
| GTA | $ 1,421 | $ 1,506 |
| Niagara/Hamilton | $ 1,759 | $ 1,899 |
| North | $ 1,262 | $ 1,523 |
| Simcoe/Musk./Duff. | $ 1,252 | $ 1,892 |
| Southwest | $ 1,401 | $ 1,906 |
| Survey Average | $ 1,445 | $ 1,770 |
| Survey Median | $ 1,472 | $ 1,803 |

| Commercial Properties | Office per sq.ft. | Neigh. Shopping per sq.ft. | Hotel per suite | Motel per suite |
|---|---|---|---|---|
| Eastern | $ 3.23 | $ 4.22 | $ 1,782 | $ 1,497 |
| GTA | $ 3.36 | $ 3.87 | $ 1,353 | $ 1,190 |
| Niagara/Hamilton | $ 2.77 | $ 3.59 | $ 1,732 | $ 1,133 |
| North | $ 2.77 | $ 2.95 | $ 1,700 | $ 1,296 |
| Simcoe/Musk./Duff. | $ 2.94 | $ 3.03 | $ 2,075 | $ 1,140 |
| Southwest | $ 2.66 | $ 2.90 | $ 1,458 | $ 1,230 |
| Survey Average | $ 2.96 | $ 3.31 | $ 1,589 | $ 1,236 |
| Survey Median | $ 2.85 | $ 3.33 | $ 1,573 | $ 1,198 |

## *SECTION 8: Comparison of Water/Sewer Costs*

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

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Average | $ 976 | $ 32,430 | $ 93,489 | $ 304,460 | $ 1,496,337 |
| Median | $ 950 | $ 30,036 | $ 86,338 | $ 279,748 | $ 1,411,684 |
| Min | $ 442 | $ 8,385 | $ 19,185 | $ 71,887 | $ 287,087 |
| Max | $ 1,725 | $ 68,191 | $ 170,780 | $ 570,480 | $ 2,854,480 |

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

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

| | Total Municipal Burden as a % of Household Income |
|---|---|
| GTA | 4.2% |
| Southwest | 4.5% |
| North | 4.7% |
| Niagara/Hamilton | 4.9% |
| Eastern | 5.1% |
| Simcoe/Musk./Duff. | 5.2% |
| Survey Average | 4.6% |
| Survey Median | 4.6% |
| Survey Minimum | 3.1% |
| Survey Maximum | 6.8% |

## *SECTION 10: Economic Development Programs*

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

# Introduction—Municipal Study 2016

## Introduction

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

- 2016 current value assessment
- 2016 tax policies
- 2016 levy by-laws
- 2016 development charges
- 2016 water/sewer rates
- 2015 FIRs (as available)
- 2016 user fees
- Economic development programs

***105 Ontario municipalities, representing in excess of 85% of the population.***

| Populations | Number of Municipalities |
|---|---|
| 100,000 or greater | 25 |
| 30,000 - 99,999 | 26 |
| 15,000 - 29,999 | 27 |
| less than 15,000 | 27 |
| Total | 105 |

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

For more information please feel free to contact:

***BMA Management Consulting Inc.***

139 Markland St., Hamilton, L8P 2K3

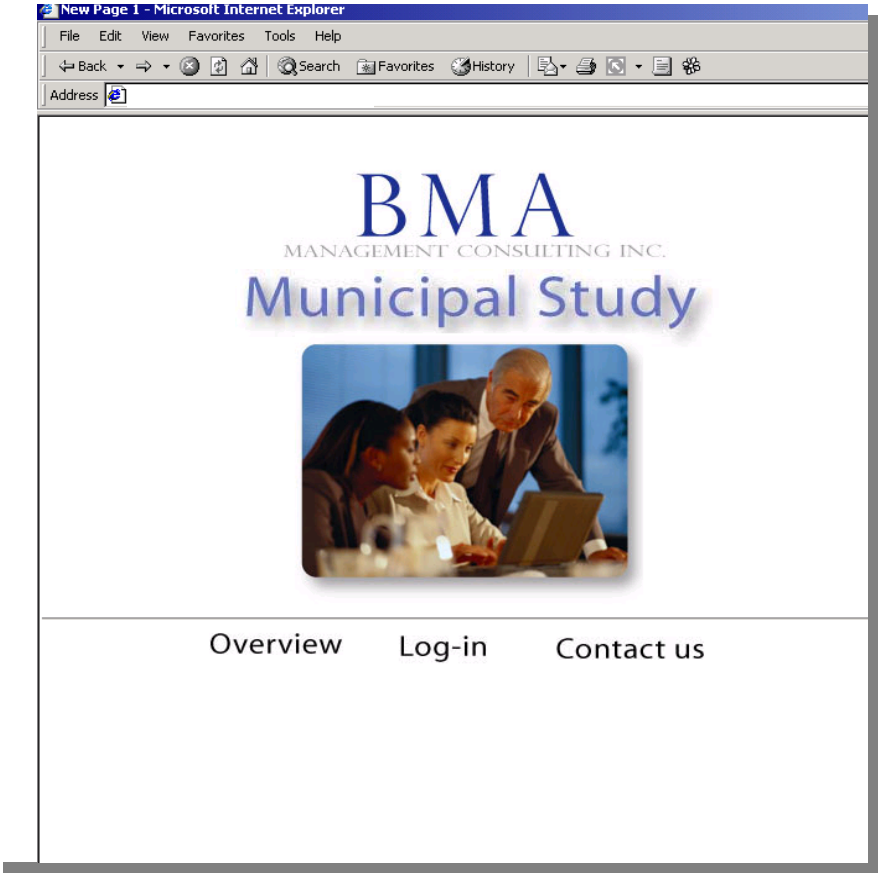
Phone (905) 528-3206

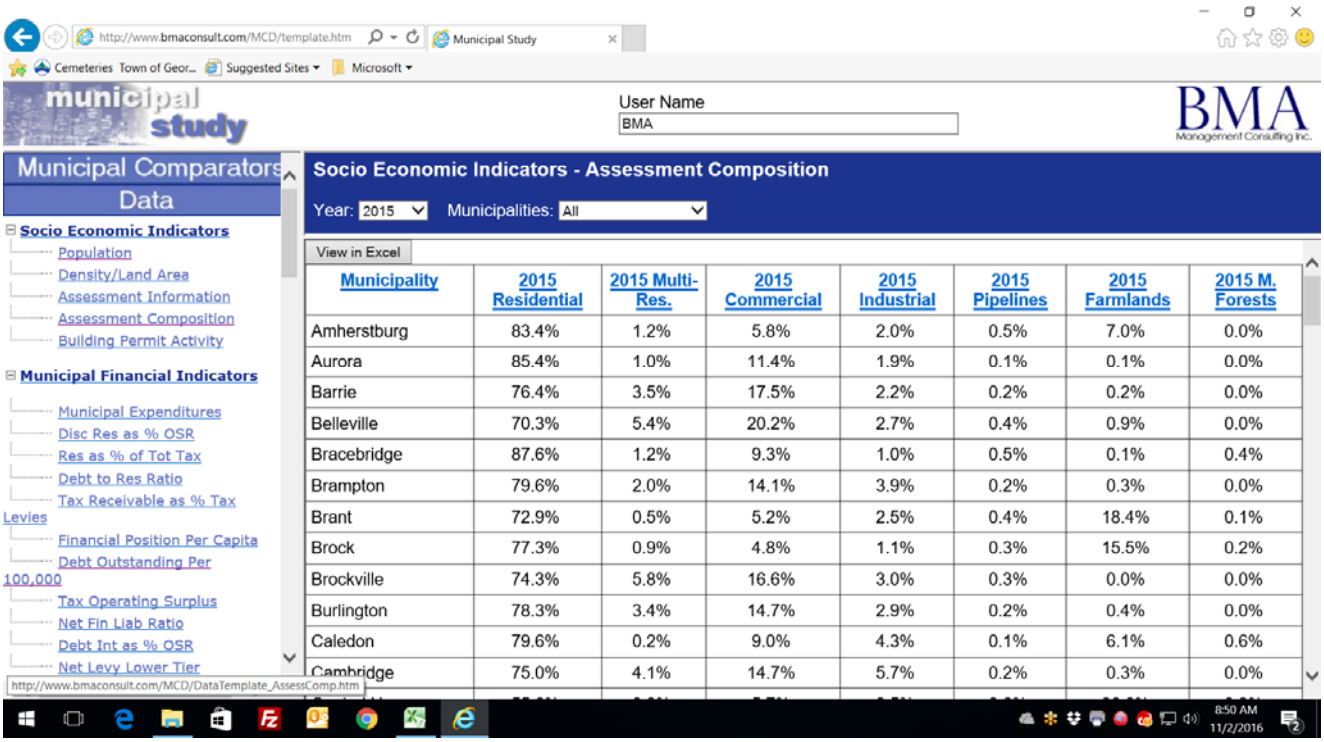
Fax (905) 528-3210

bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

## Municipal Study Database




| Municipality | 2015 Residential | 2015 Multi-Res. | 2015 Commercial | 2015 Industrial | 2015 Pipelines | 2015 Farmlands | 2015 M. Forests |
|---|---|---|---|---|---|---|---|
| Amherstburg | 83.4% | 1.2% | 5.8% | 2.0% | 0.5% | 7.0% | 0.0% |
| Aurora | 85.4% | 1.0% | 11.4% | 1.9% | 0.1% | 0.1% | 0.0% |
| Barrie | 76.4% | 3.5% | 17.5% | 2.2% | 0.2% | 0.2% | 0.0% |
| Belleville | 70.3% | 5.4% | 20.2% | 2.7% | 0.4% | 0.9% | 0.0% |
| Bracebridge | 87.6% | 1.2% | 9.3% | 1.0% | 0.5% | 0.1% | 0.4% |
| Brampton | 79.6% | 2.0% | 14.1% | 3.9% | 0.2% | 0.3% | 0.0% |
| Brant | 72.9% | 0.5% | 5.2% | 2.5% | 0.4% | 18.4% | 0.1% |
| Brock | 77.3% | 0.9% | 4.8% | 1.1% | 0.3% | 15.5% | 0.2% |
| Brockville | 74.3% | 5.8% | 16.6% | 3.0% | 0.3% | 0.0% | 0.0% |
| Burlington | 78.3% | 3.4% | 14.7% | 2.9% | 0.2% | 0.4% | 0.0% |
| Caledon | 79.6% | 0.2% | 9.0% | 4.3% | 0.1% | 6.1% | 0.6% |
| Cambridge | 75.0% | 4.1% | 14.7% | 5.7% | 0.2% | 0.3% | 0.0% |

## *Why Participate in a Study?*

The study identifies key financial and economic indicators and factors that should be considered as part of a comprehensive evaluation of a municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 105 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.

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

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

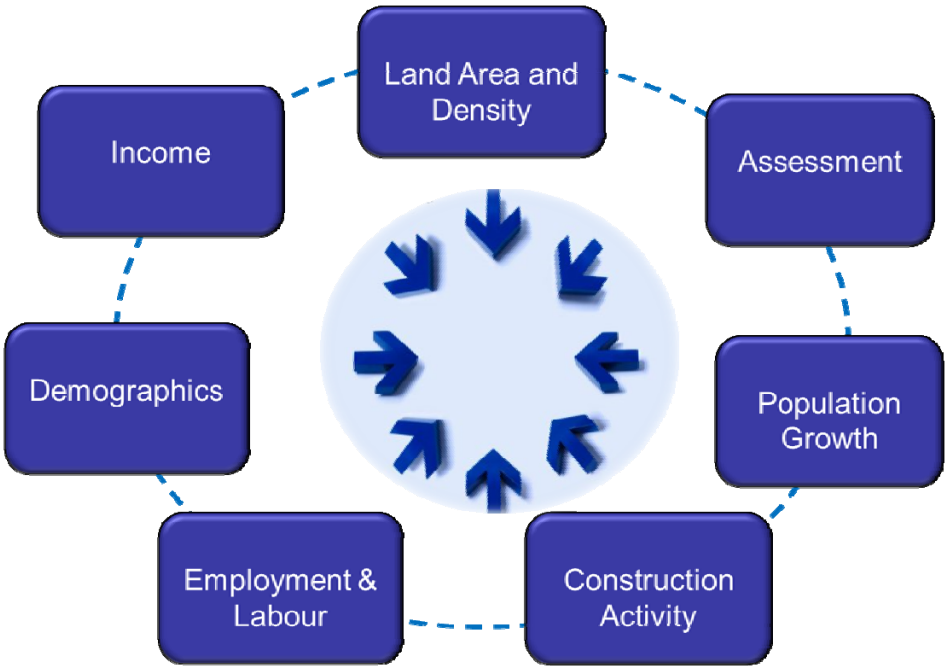
- To help municipal decision-makers in assessing market conditions
- To understand the unique characteristics of each municipality
- To understand the relationship between various controllable and uncontrollable factors in addressing a municipality's competitive opportunities and challenges
- To develop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

## Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 105 municipalities. The following summarizes the municipalities by population range:

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

## Socio-Economic Indicators

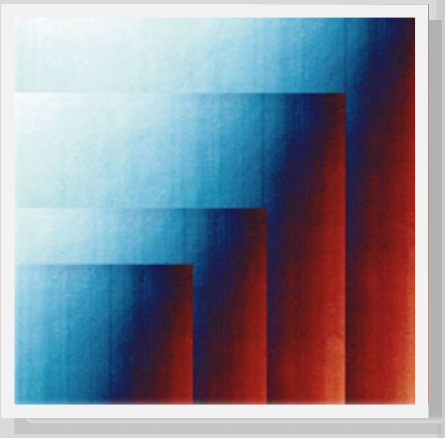


## *Socio-Economic Indicators*

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

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

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



- ***Population Statistics (2006-2016)***
- ***Age Demographics***
- ***Average Household Income***
- ***Land Area and Density***
- ***Labour Statistics***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment (2011-2016)***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted and Weighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Residential Properties by Type***
- ***Building Construction Activity (Residential, Non-Residential)***

## Population Statistics 2006-2016 (sorted highest to lowest population)

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Toronto | 2,503,281 | 2,615,060 | 2,793,354 | 4.5% | 6.8% |
| Ottawa | 812,129 | 883,391 | 979,281 | 8.8% | 10.9% |
| Mississauga | 668,549 | 713,443 | 777,083 | 6.7% | 8.9% |
| Brampton | 433,806 | 523,911 | 639,292 | 20.8% | 22.0% |
| Hamilton | 504,559 | 519,949 | 548,490 | 3.1% | 5.5% |
| London | 352,395 | 366,151 | 389,184 | 3.9% | 6.3% |
| Markham | 261,573 | 301,709 | 352,945 | 15.3% | 17.0% |
| Vaughan | 238,866 | 288,301 | 351,591 | 20.7% | 22.0% |
| Kitchener | 204,668 | 219,153 | 239,462 | 7.1% | 9.3% |
| Richmond Hill | 162,704 | 185,541 | 214,792 | 14.0% | 15.8% |
| Windsor | 216,473 | 210,891 | 211,292 | -2.6% | 0.2% |
| Oakville | 165,613 | 182,520 | 204,778 | 10.2% | 12.2% |
| Burlington | 164,415 | 175,779 | 191,794 | 6.9% | 9.1% |
| Greater Sudbury | 157,857 | 160,274 | 166,784 | 1.5% | 4.1% |
| Oshawa | 141,590 | 149,607 | 161,487 | 5.7% | 7.9% |
| Barrie | 128,430 | 135,711 | 146,495 | 5.7% | 7.9% |
| Cambridge | 120,371 | 126,748 | 136,379 | 5.3% | 7.6% |
| Whitby | 111,184 | 122,022 | 136,377 | 9.7% | 11.8% |
| St. Catharines | 131,989 | 131,400 | 134,292 | -0.4% | 2.2% |
| Kingston | 117,207 | 123,363 | 132,685 | 5.3% | 7.6% |
| Guelph | 114,943 | 121,688 | 131,583 | 5.9% | 8.1% |
| Thunder Bay | 109,140 | 108,359 | 110,451 | -0.7% | 1.9% |
| Milton | 53,889 | 84,362 | 107,500 | 56.5% | 27.4% |
| Waterloo | 97,475 | 98,780 | 102,613 | 1.3% | 3.9% |
| Chatham-Kent | 108,177 | 103,671 | 102,315 | -4.2% | -1.3% |
| Pickering | 87,838 | 88,721 | 95,593 | 1.0% | 7.7% |
| Clarington | 77,820 | 84,548 | 93,622 | 8.6% | 10.7% |
| Newmarket | 74,295 | 79,978 | 87,817 | 7.6% | 9.8% |
| Niagara Falls | 82,184 | 82,997 | 85,946 | 1.0% | 3.6% |
| Peterborough | 74,898 | 78,698 | 83,990 | 5.1% | 6.7% |
| Sault Ste. Marie | 74,948 | 75,141 | 77,294 | 0.3% | 2.9% |
| Sarnia | 71,419 | 72,366 | 75,165 | 1.3% | 3.9% |
| Norfolk | 62,563 | 63,175 | 65,412 | 1.0% | 3.5% |
| Halton Hills | 55,289 | 59,008 | 64,282 | 6.7% | 8.9% |
| Caledon | 57,050 | 59,460 | 63,380 | 4.2% | 6.6% |
| Aurora | 47,629 | 53,203 | 60,434 | 11.7% | 13.6% |

## Population Statistics (sorted highest to lowest population) (cont'd)

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| North Bay | 53,966 | 53,651 | 54,762 | -0.6% | 2.1% |
| Whitchurch-Stouffville | 24,390 | 37,628 | 54,082 | 54.3% | 43.7% |
| Welland | 50,331 | 50,631 | 52,242 | 0.6% | 3.2% |
| Belleville | 48,821 | 49,454 | 51,354 | 1.3% | 3.8% |
| Cornwall | 45,965 | 46,340 | 47,911 | 0.8% | 3.4% |
| Georgina | 42,346 | 43,517 | 45,789 | 2.8% | 5.2% |
| Haldimand | 45,212 | 44,876 | 45,738 | -0.7% | 1.9% |
| Quinte West | 42,697 | 43,086 | 44,585 | 0.9% | 3.5% |
| Timmins | 42,997 | 43,165 | 44,455 | 0.4% | 3.0% |
| St. Thomas | 36,110 | 37,905 | 40,669 | 5.0% | 7.3% |
| Brant | 34,415 | 35,638 | 37,763 | 3.6% | 6.0% |
| Innisfil | 31,175 | 33,079 | 35,843 | 6.1% | 8.4% |
| Stratford | 30,461 | 30,886 | 32,048 | 1.4% | 3.8% |
| Orillia | 30,259 | 30,586 | 31,699 | 1.1% | 3.6% |
| Fort Erie | 29,925 | 29,960 | 30,778 | 0.1% | 2.7% |
| Orangeville | 26,925 | 27,975 | 29,733 | 3.9% | 6.3% |
| Leamington | 28,883 | 28,403 | 28,748 | -1.7% | 1.2% |
| Centre Wellington | 26,049 | 26,693 | 28,013 | 2.5% | 4.9% |
| Woolwich | 19,658 | 23,145 | 27,591 | 17.7% | 19.2% |
| Grimsby | 23,937 | 25,325 | 27,368 | 5.8% | 8.1% |
| Prince Edward County | 25,496 | 25,258 | 25,698 | -0.9% | 1.7% |
| East Gwillimbury | 21,069 | 22,473 | 24,468 | 6.7% | 8.9% |
| Lincoln | 21,722 | 22,487 | 23,821 | 3.5% | 5.9% |
| Tecumseh | 24,224 | 23,610 | 23,665 | -2.5% | 0.2% |
| Strathroy-Caradoc | 19,977 | 20,978 | 22,534 | 5.0% | 7.4% |
| Brockville | 21,957 | 21,870 | 22,362 | -0.4% | 2.2% |
| Kingsville | 20,908 | 21,362 | 22,358 | 2.2% | 4.7% |
| Scugog | 21,439 | 21,569 | 22,257 | 0.6% | 3.2% |
| Owen Sound | 21,753 | 21,688 | 22,196 | -0.3% | 2.3% |
| Wilmot | 17,097 | 19,223 | 21,966 | 12.4% | 14.3% |
| Collingwood | 17,290 | 19,241 | 21,780 | 11.3% | 13.2% |
| King | 19,487 | 19,899 | 20,816 | 2.1% | 4.6% |
| Huntsville | 18,280 | 19,056 | 20,316 | 4.2% | 6.6% |
| Springwater | 17,456 | 18,223 | 19,453 | 4.4% | 6.7% |
| Port Colborne | 18,599 | 18,424 | 18,744 | -0.9% | 1.7% |
| Thorold | 18,224 | 17,931 | 18,129 | -1.6% | 1.1% |

## Population Statistics (sorted highest to lowest population) (cont'd)

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Middlesex Centre | 15,589 | 16,487 | 17,811 | 5.8% | 8.0% |
| Pelham | 16,155 | 16,598 | 17,461 | 2.7% | 5.2% |
| Niagara-on-the-Lake | 14,587 | 15,400 | 16,610 | 5.6% | 7.9% |
| Tillsonburg | 14,822 | 15,301 | 16,167 | 3.2% | 5.7% |
| Kenora | 15,177 | 15,348 | 15,913 | 1.1% | 3.7% |
| Bracebridge | 15,652 | 15,409 | 15,587 | -1.6% | 1.2% |
| West Lincoln | 13,167 | 13,837 | 14,861 | 5.1% | 7.4% |
| Saugeen Shores | 11,720 | 12,661 | 13,946 | 8.0% | 10.1% |
| North Perth | 12,254 | 12,631 | 13,327 | 3.1% | 5.5% |
| Central Elgin | 12,723 | 12,743 | 13,096 | 0.2% | 2.8% |
| Guelph-Eramosa | N/A | 13,458 | 13,007 | N/A | -3.4% |
| Ingersoll | 11,760 | 12,146 | 12,839 | 3.3% | 5.7% |
| Gravenhurst | 11,046 | 11,640 | 12,533 | 5.4% | 7.7% |
| Wellington North | 11,175 | 11,477 | 12,070 | 2.7% | 5.2% |
| Wellesley | 9,789 | 10,713 | 11,942 | 9.4% | 11.5% |
| Meaford | 10,948 | 11,100 | 11,536 | 1.4% | 3.9% |
| Kincardine | 11,173 | 11,174 | 11,468 | 0.0% | 2.6% |
| Elliot Lake | 11,549 | 11,348 | 11,459 | -1.7% | 1.0% |
| Brock | 11,979 | 11,341 | 11,068 | -5.3% | -2.4% |
| Erin | 11,148 | 10,770 | 10,708 | -3.4% | -0.6% |
| Lambton Shores | 11,150 | 10,656 | 10,490 | -4.4% | -1.6% |
| Mapleton | 9,851 | 9,989 | 10,383 | 1.4% | 3.9% |
| North Dumfries | 9,063 | 9,334 | 9,841 | 3.0% | 5.4% |
| Grey Highlands | 9,480 | 9,520 | 9,807 | 0.4% | 3.0% |
| Minto | 8,504 | 8,334 | 8,396 | -2.0% | 0.7% |
| Puslinch | 6,689 | 7,029 | 7,549 | 5.1% | 7.4% |
| St. Marys | 6,617 | 6,655 | 6,865 | 0.6% | 3.2% |
| North Middlesex | 6,740 | 6,658 | 6,756 | -1.2% | 1.5% |
| Parry Sound | 5,818 | 6,191 | 6,726 | 6.4% | 8.6% |
| Wainfleet | 6,601 | 6,356 | 6,300 | -3.7% | -0.9% |
| The Blue Mountains | 6,825 | 6,453 | 6,290 | -5.5% | -2.5% |
| Espanola | 5,314 | 5,364 | 5,552 | 0.9% | 3.5% |
| Greenstone | 4,906 | 4,724 | 4,700 | -3.7% | -0.5% |
| Survey Total | 10,226,687 | 10,883,159 | 11,830,032 | 6.4% | 8.7% |
| Provincial Average | 12,851,821 | 13,366,300 | 13,792,052 | 4.0% | 3.2% |

Source: Stats Canada, Manifold Data Mining

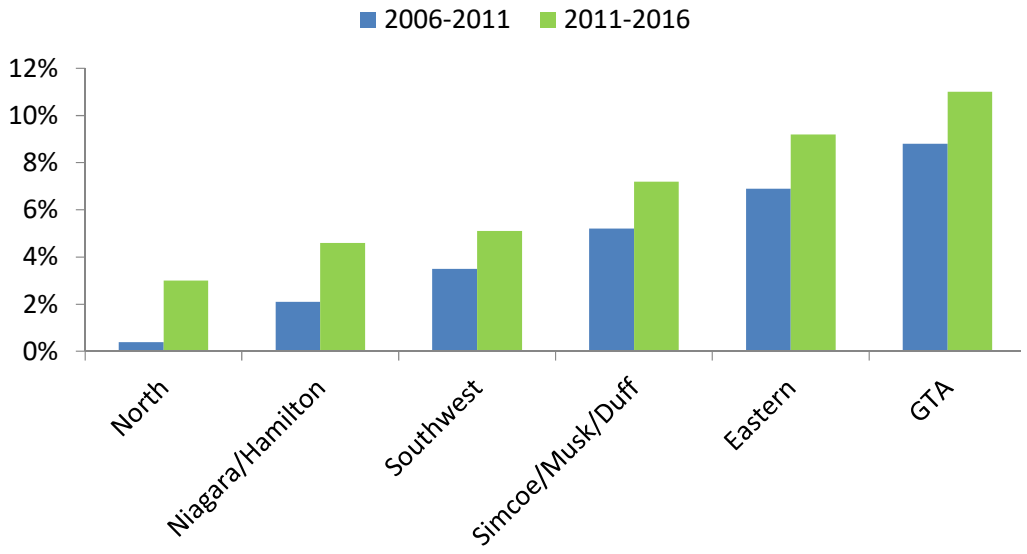
## Population Statistics (sorted highest to lowest population) (cont'd )

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Region Peel | 1,159,405 | 1,296,814 | 1,479,755 | 11.9% | 14.1% |
| Region York | 892,712 | 1,032,249 | 1,212,734 | 15.6% | 17.5% |
| Region Durham | 561,258 | 608,124 | 666,498 | 8.4% | 9.6% |
| Region Halton | 439,256 | 501,669 | 568,354 | 14.2% | 13.3% |
| Region Waterloo | 478,121 | 507,096 | 549,794 | 6.1% | 8.4% |
| Region Niagara | 427,421 | 431,346 | 446,552 | 0.9% | 3.5% |
| District Muskoka | 57,563 | 58,047 | 59,909 | 0.8% | 3.2% |
| Wellington County | 85,482 | 86,672 | 90,126 | 3.6% | 4.0% |
| Bruce County | 60,310 | 60,264 | 61,119 | -0.1% | 1.4% |

Source: Stats Canada 2006-2011, Manifold Data Mining, 2016

## Summary of Population Change by Geographic Area

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



## GTA Municipalities—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Brock | 11,979 | 11,341 | 11,068 | -5.3% | -2.4% |
| Scugog | 21,439 | 21,569 | 22,257 | 0.6% | 3.2% |
| King | 19,487 | 19,899 | 20,816 | 2.1% | 4.6% |
| Georgina | 42,346 | 43,517 | 45,789 | 2.8% | 5.2% |
| Caledon | 57,050 | 59,460 | 63,380 | 4.2% | 6.6% |
| Toronto | 2,503,281 | 2,615,060 | 2,793,354 | 4.5% | 6.8% |
| Pickering | 87,838 | 88,721 | 95,593 | 1.0% | 7.7% |
| Oshawa | 141,590 | 149,607 | 161,487 | 5.7% | 7.9% |
| East Gwillimbury | 21,069 | 22,473 | 24,468 | 6.7% | 8.9% |
| Mississauga | 668,549 | 713,443 | 777,083 | 6.7% | 8.9% |
| Halton Hills | 55,289 | 59,008 | 64,282 | 6.7% | 8.9% |
| Burlington | 164,415 | 175,779 | 191,794 | 6.9% | 9.1% |
| Newmarket | 74,295 | 79,978 | 87,817 | 7.6% | 9.8% |
| Clarington | 77,820 | 84,548 | 93,622 | 8.6% | 10.7% |
| Whitby | 111,184 | 122,022 | 136,377 | 9.7% | 11.8% |
| Oakville | 165,613 | 182,520 | 204,778 | 10.2% | 12.2% |
| Aurora | 47,629 | 53,203 | 60,434 | 11.7% | 13.6% |
| Richmond Hill | 162,704 | 185,541 | 214,792 | 14.0% | 15.8% |
| Markham | 261,573 | 301,709 | 352,945 | 15.3% | 17.0% |
| Vaughan | 238,866 | 288,301 | 351,591 | 20.7% | 22.0% |
| Brampton | 433,806 | 523,911 | 639,292 | 20.8% | 22.0% |
| Milton | 53,889 | 84,362 | 107,500 | 56.5% | 27.4% |
| Whitchurch-Stouffville | 24,390 | 37,628 | 54,082 | 54.3% | 43.7% |
| **GTA Weighted Average** | **5,446,101** | **5,923,600** | **6,574,601** | **8.8%** | **11.0%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## Southwest—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Guelph-Eramosa | N/A | 13,458 | 13,007 | N/A | -3.4% |
| The Blue Mountains | 6,825 | 6,453 | 6,290 | -5.5% | -2.5% |
| Lambton Shores | 11,150 | 10,656 | 10,490 | -4.4% | -1.6% |
| Chatham-Kent | 108,177 | 103,671 | 102,315 | -4.2% | -1.3% |
| Erin | 11,148 | 10,770 | 10,708 | -3.4% | -0.6% |
| Windsor | 216,473 | 210,891 | 211,292 | -2.6% | 0.2% |
| Tecumseh | 24,224 | 23,610 | 23,665 | -2.5% | 0.2% |
| Minto | 8,504 | 8,334 | 8,396 | -2.0% | 0.7% |
| Leamington | 28,883 | 28,403 | 28,748 | -1.7% | 1.2% |
| North Middlesex | 6,740 | 6,658 | 6,756 | -1.2% | 1.5% |
| Haldimand | 45,212 | 44,876 | 45,738 | -0.7% | 1.9% |
| Owen Sound | 21,753 | 21,688 | 22,196 | -0.3% | 2.3% |
| Kincardine | 11,173 | 11,174 | 11,468 | 0.0% | 2.6% |
| Central Elgin | 12,723 | 12,743 | 13,096 | 0.2% | 2.8% |
| Grey Highlands | 9,480 | 9,520 | 9,807 | 0.4% | 3.0% |
| St. Marys | 6,617 | 6,655 | 6,865 | 0.6% | 3.2% |
| Norfolk | 62,563 | 63,175 | 65,412 | 1.0% | 3.5% |
| Stratford | 30,461 | 30,886 | 32,048 | 1.4% | 3.8% |
| Sarnia | 71,419 | 72,366 | 75,165 | 1.3% | 3.9% |
| Waterloo | 97,475 | 98,780 | 102,613 | 1.3% | 3.9% |
| Meaford | 10,948 | 11,100 | 11,536 | 1.4% | 3.9% |
| Mapleton | 9,851 | 9,989 | 10,383 | 1.4% | 3.9% |
| Kingsville | 20,908 | 21,362 | 22,358 | 2.2% | 4.7% |
| Centre Wellington | 26,049 | 26,693 | 28,013 | 2.5% | 4.9% |
| Wellington North | 11,175 | 11,477 | 12,070 | 2.7% | 5.2% |
| North Dumfries | 9,063 | 9,334 | 9,841 | 3.0% | 5.4% |
| North Perth | 12,254 | 12,631 | 13,327 | 3.1% | 5.5% |
| Tillsonburg | 14,822 | 15,301 | 16,167 | 3.2% | 5.7% |
| Ingersoll | 11,760 | 12,146 | 12,839 | 3.3% | 5.7% |
| Brant | 34,415 | 35,638 | 37,763 | 3.6% | 6.0% |
| London | 352,395 | 366,151 | 389,184 | 3.9% | 6.3% |
| St. Thomas | 36,110 | 37,905 | 40,669 | 5.0% | 7.3% |
| Puslinch | 6,689 | 7,029 | 7,549 | 5.1% | 7.4% |
| Strathroy-Caradoc | 19,977 | 20,978 | 22,534 | 5.0% | 7.4% |
| Cambridge | 120,371 | 126,748 | 136,379 | 5.3% | 7.6% |
| Middlesex Centre | 15,589 | 16,487 | 17,811 | 5.8% | 8.0% |
| Guelph | 114,943 | 121,688 | 131,583 | 5.9% | 8.1% |
| Kitchener | 204,668 | 219,153 | 239,462 | 7.1% | 9.3% |
| Saugeen Shores | 11,720 | 12,661 | 13,946 | 8.0% | 10.1% |
| Wellesley | 9,789 | 10,713 | 11,942 | 9.4% | 11.5% |
| Wilmot | 17,097 | 19,223 | 21,966 | 12.4% | 14.3% |
| Woolwich | 19,658 | 23,145 | 27,591 | 17.7% | 19.2% |
| **Southwest Weighted Avera** | **1,881,251** | **1,942,319** | **2,040,988** | **3.2%** | **5.1%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## Eastern—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Prince Edward County | 25,496 | 25,258 | 25,698 | -0.9% | 1.7% |
| Brockville | 21,957 | 21,870 | 22,362 | -0.4% | 2.2% |
| Cornwall | 45,965 | 46,340 | 47,911 | 0.8% | 3.4% |
| Quinte West | 42,697 | 43,086 | 44,585 | 0.9% | 3.5% |
| Belleville | 48,821 | 49,454 | 51,354 | 1.3% | 3.8% |
| Peterborough | 74,898 | 78,698 | 83,990 | 5.1% | 6.7% |
| Kingston | 117,207 | 123,363 | 132,685 | 5.3% | 7.6% |
| Ottawa | 812,129 | 883,391 | 979,281 | 8.8% | 10.9% |
| **Eastern Weighted Average** | **1,189,170** | **1,271,460** | **1,387,866** | **6.9%** | **9.2%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## Niagara/Hamilton—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Wainfleet | 6,601 | 6,356 | 6,300 | -3.7% | -0.9% |
| Thorold | 18,224 | 17,931 | 18,129 | -1.6% | 1.1% |
| Port Colborne | 18,599 | 18,424 | 18,744 | -0.9% | 1.7% |
| St. Catharines | 131,989 | 131,400 | 134,292 | -0.4% | 2.2% |
| Fort Erie | 29,925 | 29,960 | 30,778 | 0.1% | 2.7% |
| Welland | 50,331 | 50,631 | 52,242 | 0.6% | 3.2% |
| Niagara Falls | 82,184 | 82,997 | 85,946 | 1.0% | 3.6% |
| Pelham | 16,155 | 16,598 | 17,461 | 2.7% | 5.2% |
| Hamilton | 504,559 | 519,949 | 548,490 | 3.1% | 5.5% |
| Lincoln | 21,722 | 22,487 | 23,821 | 3.5% | 5.9% |
| West Lincoln | 13,167 | 13,837 | 14,861 | 5.1% | 7.4% |
| Niagara-on-the-Lake | 14,587 | 15,400 | 16,610 | 5.6% | 7.9% |
| Grimsby | 23,937 | 25,325 | 27,368 | 5.8% | 8.1% |
| **Niagara/Hamilton Wgt. Avg.** | **931,980** | **951,295** | **995,042** | **2.1%** | **4.6%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## North—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Greenstone | 4,906 | 4,724 | 4,700 | -3.7% | -0.5% |
| Elliot Lake | 11,549 | 11,348 | 11,459 | -1.7% | 1.0% |
| Thunder Bay | 109,140 | 108,359 | 110,451 | -0.7% | 1.9% |
| North Bay | 53,966 | 53,651 | 54,762 | -0.6% | 2.1% |
| Sault Ste. Marie | 74,948 | 75,141 | 77,294 | 0.3% | 2.9% |
| Timmins | 42,997 | 43,165 | 44,455 | 0.4% | 3.0% |
| Espanola | 5,314 | 5,364 | 5,552 | 0.9% | 3.5% |
| Kenora | 15,177 | 15,348 | 15,913 | 1.1% | 3.7% |
| Greater Sudbury | 157,857 | 160,274 | 166,784 | 1.5% | 4.1% |
| Parry Sound | 5,818 | 6,191 | 6,726 | 6.4% | 8.6% |
| **North Weighted Average** | **481,672** | **483,565** | **498,096** | **0.4%** | **3.0%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## Simcoe/Muskoka/Dufferin—% change in population 2006-2016

| Municipality | 2006 Population | 2011 Population | 2016 Population | % Change 2006 - 2011 | % Change 2011 - 2016 |
|---|---|---|---|---|---|
| Bracebridge | 15,652 | 15,409 | 15,587 | -1.6% | 1.2% |
| Orillia | 30,259 | 30,586 | 31,699 | 1.1% | 3.6% |
| Orangeville | 26,925 | 27,975 | 29,733 | 3.9% | 6.3% |
| Huntsville | 18,280 | 19,056 | 20,316 | 4.2% | 6.6% |
| Springwater | 17,456 | 18,223 | 19,453 | 4.4% | 6.7% |
| Gravenhurst | 11,046 | 11,640 | 12,533 | 5.4% | 7.7% |
| Barrie | 128,430 | 135,711 | 146,495 | 5.7% | 7.9% |
| Innisfil | 31,175 | 33,079 | 35,843 | 6.1% | 8.4% |
| Collingwood | 17,290 | 19,241 | 21,780 | 11.3% | 13.2% |
| **Simcoe/Musk./Duff. Weight** | **296,513** | **310,920** | **333,439** | **4.9%** | **7.2%** |
| **Survey Weighted Average** | **10,226,687** | **10,883,159** | **11,830,032** | **6.4%** | **8.7%** |

## Age Demographics

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

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

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

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

Source—Stats Canada Census 2011

## Age Demographics (cont'd)

| Municipality | 0-19 | 20-64 | 65+ |
|---|---|---|---|
| Elliot Lake | 15% | 50% | 35% |
| Espanola | 22% | 60% | 18% |
| Greater Sudbury | 22% | 62% | 16% |
| Greenstone | 25% | 61% | 14% |
| Kenora | 23% | 60% | 17% |
| North Bay | 22% | 61% | 17% |
| Parry Sound | 19% | 58% | 23% |
| Sault Ste. Marie | 20% | 60% | 20% |
| Thunder Bay | 21% | 61% | 18% |
| Timmins | 24% | 62% | 14% |
| North Avg | 21% | 59% | 19% |
| Provincial Average | 22% | 63% | 15% |

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

| Municipality | 0-19 | 20-64 | 65+ |
|---|---|---|---|
| Brant | 25% | 60% | 16% |
| Cambridge | 26% | 62% | 12% |
| Central Elgin | 24% | 61% | 15% |
| Centre Wellington | 25% | 58% | 17% |
| Chatham-Kent | 24% | 58% | 18% |
| Erin | 25% | 63% | 12% |
| Grey Highlands | 24% | 56% | 21% |
| Guelph | 24% | 63% | 13% |
| Haldimand | 25% | 60% | 16% |
| Ingersoll | 26% | 60% | 14% |
| Kincardine | 21% | 60% | 19% |
| Kingsville | 24% | 60% | 16% |
| Kitchener | 24% | 64% | 12% |
| Lambton Shores | 17% | 57% | 26% |
| Leamington | 26% | 57% | 17% |
| London | 23% | 62% | 15% |
| Mapleton | 37% | 54% | 9% |
| Meaford | 19% | 57% | 24% |
| Middlesex Centre | 27% | 58% | 15% |
| Minto | 26% | 56% | 18% |
| Norfolk | 22% | 59% | 19% |
| North Dumfries | 27% | 60% | 13% |
| North Middlesex | 28% | 57% | 16% |
| North Perth | 27% | 57% | 16% |
| Owen Sound | 20% | 57% | 22% |
| Puslinch | 21% | 60% | 19% |
| Sarnia | 21% | 59% | 19% |
| Saugeen Shores | 18% | 60% | 21% |
| St. Marys | 23% | 57% | 20% |
| St. Thomas | 25% | 59% | 16% |
| Stratford | 22% | 60% | 18% |
| Strathroy-Caradoc | 25% | 57% | 18% |
| Tecumseh | 24% | 61% | 15% |
| The Blue Mountains | 17% | 55% | 28% |
| Tillsonburg | 20% | 54% | 25% |
| Waterloo | 24% | 63% | 13% |
| Wellesley | 36% | 54% | 10% |
| Wellington North | 25% | 56% | 19% |
| Wilmot | 26% | 58% | 16% |
| Windsor | 24% | 60% | 16% |
| Woolwich | 27% | 58% | 15% |
| Southwest Avg | 24% | 59% | 17% |
| Provincial Average | 22% | 63% | 15% |

Source—Stats Canada Census 2011

## Average Household Income

Household income is one measure of a community's ability to pay for services. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services.

| Municipality | 2015 Est. Avg. Household Income |
|---|---|
| Elliot Lake | $ 60,587 |
| Cornwall | $ 60,902 |
| Parry Sound | $ 65,270 |
| Windsor | $ 67,695 |
| Brockville | $ 67,898 |
| Chatham-Kent | $ 71,542 |
| Orillia | $ 71,747 |
| Owen Sound | $ 71,845 |
| Welland | $ 72,003 |
| Belleville | $ 73,285 |
| Tillsonburg | $ 73,618 |
| St. Thomas | $ 73,900 |
| Leamington | $ 74,313 |
| Fort Erie | $ 74,590 |
| Peterborough | $ 75,685 |
| Port Colborne | $ 75,982 |
| Niagara Falls | $ 76,033 |
| Gravenhurst | $ 76,787 |
| St. Catharines | $ 77,903 |
| Minto | $ 78,452 |
| Wellington North | $ 79,186 |
| Norfolk | $ 79,826 |
| North Bay | $ 80,167 |
| Strathroy-Caradoc | $ 80,205 |
| Thunder Bay | $ 80,607 |
| Thorold | $ 80,982 |
| Quinte West | $ 81,208 |
| Sault Ste. Marie | $ 81,493 |
| Stratford | $ 81,613 |
| Grey Highlands | $ 82,231 |
| London | $ 82,649 |
| Meaford | $ 82,922 |
| Kenora | $ 84,097 |
| North Perth | $ 84,976 |
| Greenstone | $ 85,235 |

Source—Manifold Data Mining

| Municipality | 2015 Est. Avg. Household Income |
|---|---|
| Lambton Shores | $ 85,483 |
| Oshawa | $ 85,762 |
| North Middlesex | $ 86,002 |
| Ingersoll | $ 86,165 |
| Kitchener | $ 86,168 |
| Brock | $ 86,265 |
| St. Marys | $ 86,545 |
| Collingwood | $ 86,585 |
| Bracebridge | $ 86,911 |
| Kingston | $ 87,259 |
| Espanola | $ 87,547 |
| Hamilton | $ 88,120 |
| Wainfleet | $ 88,518 |
| Huntsville | $ 89,418 |
| Kingsville | $ 89,482 |
| Sarnia | $ 89,698 |
| Georgina | $ 90,454 |
| Cambridge | $ 90,504 |
| Greater Sudbury | $ 90,837 |
| Prince Edward County | $ 90,878 |
| Haldimand | $ 91,023 |
| Barrie | $ 91,293 |
| Timmins | $ 92,414 |
| Innisfil | $ 92,741 |
| Guelph | $ 94,101 |
| Mapleton | $ 94,714 |
| Brampton | $ 95,249 |
| Orangeville | $ 95,545 |
| Central Elgin | $ 96,454 |
| Toronto | $ 98,033 |
| West Lincoln | $ 98,926 |
| Lincoln | $ 103,539 |
| Mississauga | $ 103,858 |
| The Blue Mountains | $ 105,312 |
| Grimsby | $ 105,443 |
| Centre Wellington | $ 106,922 |

| Municipality | 2015 Est. Avg. Household Income |
|---|---|
| Ottawa | $ 107,226 |
| Clarington | $ 107,888 |
| Niagara-on-the-Lake | $ 108,022 |
| Tecumseh | $ 109,110 |
| Brant | $ 109,777 |
| Wellesley | $ 112,961 |
| Waterloo | $ 113,182 |
| Scugog | $ 113,203 |
| Wilmot | $ 113,395 |
| Newmarket | $ 116,210 |
| Burlington | $ 116,367 |
| Kincardine | $ 117,522 |
| North Dumfries | $ 119,042 |
| Markham | $ 119,535 |
| Pickering | $ 120,438 |
| Richmond Hill | $ 121,723 |
| Milton | $ 123,222 |
| Whitby | $ 123,661 |
| East Gwillimbury | $ 124,298 |
| Saugeen Shores | $ 125,081 |
| Pelham | $ 125,575 |
| Halton Hills | $ 126,480 |
| Vaughan | $ 126,726 |
| Guelph-Eramosa | $ 130,247 |
| Middlesex Centre | $ 131,119 |
| Springwater | $ 132,391 |
| Caledon | $ 132,945 |
| Whitchurch-Stouffville | $ 133,922 |
| Woolwich | $ 134,560 |
| Erin | $ 137,021 |
| Aurora | $ 146,160 |
| Puslinch | $ 149,079 |
| Oakville | $ 159,596 |
| King | $ 192,368 |
| **Average** | **$ 97,825** |
| **Median** | **$ 90,504** |

## Average Household Income by Geographic Location

The following table provides the estimated average household income in 2015 for each of the municipalities. Source—Manifold Data Mining, summarized by geographic area.

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Cornwall | $ 60,902 | low |
| Brockville | $ 67,898 | low |
| Belleville | $ 73,285 | low |
| Peterborough | $ 75,685 | low |
| Quinte West | $ 81,208 | low |
| Kingston | $ 87,259 | mid |
| Prince Edward County | $ 90,878 | mid |
| Ottawa | $ 107,226 | high |
| **Eastern Average** | **$ 80,543** | |

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Orillia | $ 71,747 | low |
| Gravenhurst | $ 76,787 | low |
| Collingwood | $ 86,585 | mid |
| Bracebridge | $ 86,911 | mid |
| Huntsville | $ 89,418 | mid |
| Barrie | $ 91,293 | mid |
| Innisfil | $ 92,741 | mid |
| Orangeville | $ 95,545 | mid |
| Springwater | $ 132,391 | high |
| **Sim./Musk./Duff. Avg.** | **$ 91,491** | |

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Oshawa | $ 85,762 | mid |
| Brock | $ 86,265 | mid |
| Georgina | $ 90,454 | mid |
| Brampton | $ 95,249 | mid |
| Toronto | $ 98,033 | mid |
| Mississauga | $ 103,858 | mid |
| Clarington | $ 107,888 | high |
| Scugog | $ 113,203 | high |
| Newmarket | $ 116,210 | high |
| Burlington | $ 116,367 | high |
| Markham | $ 119,535 | high |
| Pickering | $ 120,438 | high |
| Richmond Hill | $ 121,723 | high |
| Milton | $ 123,222 | high |
| Whitby | $ 123,661 | high |
| East Gwillimbury | $ 124,298 | high |
| Halton Hills | $ 126,480 | high |
| Vaughan | $ 126,726 | high |
| Caledon | $ 132,945 | high |
| Whitchurch-Stouffville | $ 133,922 | high |
| Aurora | $ 146,160 | high |
| Oakville | $ 159,596 | high |
| King | $ 192,368 | high |
| **GTA Average** | **$ 120,190** | |

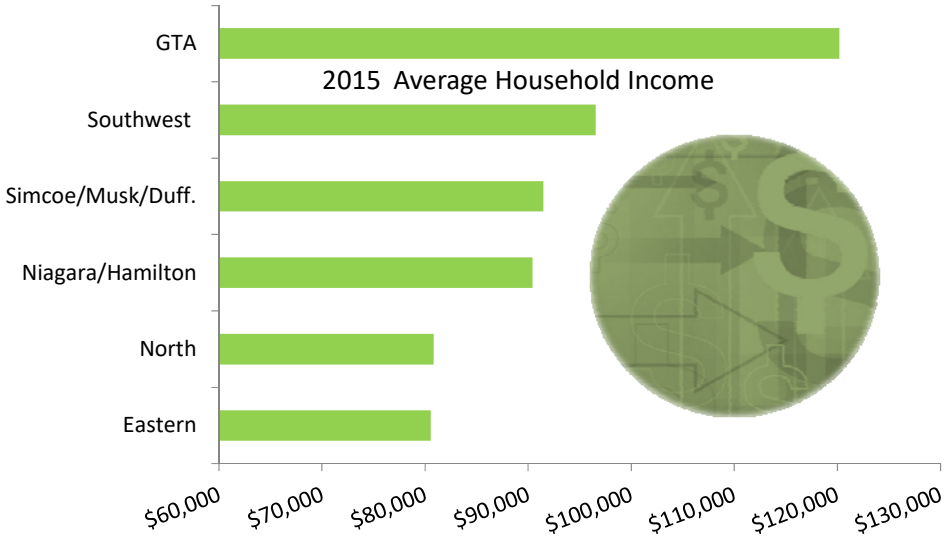
## Average Household Income by Geographic Location (cont'd)

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Welland | $ 72,003 | low |
| Fort Erie | $ 74,590 | low |
| Port Colborne | $ 75,982 | low |
| Niagara Falls | $ 76,033 | low |
| St. Catharines | $ 77,903 | low |
| Thorold | $ 80,982 | low |
| Hamilton | $ 88,120 | mid |
| Wainfleet | $ 88,518 | mid |
| West Lincoln | $ 98,926 | mid |
| Lincoln | $ 103,539 | mid |
| Grimsby | $ 105,443 | mid |
| Niagara-on-the-Lake | $ 108,022 | high |
| Pelham | $ 125,575 | high |
| **Niagara/Hamilton Avg.** | **$ 90,434** | |

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Elliot Lake | $ 60,587 | low |
| Parry Sound | $ 65,270 | low |
| North Bay | $ 80,167 | low |
| Thunder Bay | $ 80,607 | low |
| Sault Ste. Marie | $ 81,493 | low |
| Kenora | $ 84,097 | low |
| Greenstone | $ 85,235 | low |
| Espanola | $ 87,547 | mid |
| Greater Sudbury | $ 90,837 | mid |
| Timmins | $ 92,414 | mid |
| **North Average** | **$ 80,825** | |

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|
| Windsor | $ 67,695 | low |
| Chatham-Kent | $ 71,542 | low |
| Owen Sound | $ 71,845 | low |
| Tillsonburg | $ 73,618 | low |
| St. Thomas | $ 73,900 | low |
| Leamington | $ 74,313 | low |
| Minto | $ 78,452 | low |
| Wellington North | $ 79,186 | low |
| Norfolk | $ 79,826 | low |
| Strathroy-Caradoc | $ 80,205 | low |
| Stratford | $ 81,613 | low |
| Grey Highlands | $ 82,231 | low |
| London | $ 82,649 | low |
| Meaford | $ 82,922 | low |
| North Perth | $ 84,976 | low |
| Lambton Shores | $ 85,483 | mid |
| North Middlesex | $ 86,002 | mid |
| Ingersoll | $ 86,165 | mid |
| Kitchener | $ 86,168 | mid |
| St. Marys | $ 86,545 | mid |
| Kingsville | $ 89,482 | mid |
| Sarnia | $ 89,698 | mid |
| Cambridge | $ 90,504 | mid |
| Haldimand | $ 91,023 | mid |
| Guelph | $ 94,101 | mid |
| Mapleton | $ 94,714 | mid |
| Central Elgin | $ 96,454 | mid |
| The Blue Mountains | $ 105,312 | mid |
| Centre Wellington | $ 106,922 | high |
| Tecumseh | $ 109,110 | high |
| Brant | $ 109,777 | high |
| Wellesley | $ 112,961 | high |
| Waterloo | $ 113,182 | high |
| Wilmot | $ 113,395 | high |
| Kincardine | $ 117,522 | high |
| North Dumfries | $ 119,042 | high |
| Saugeen Shores | $ 125,081 | high |
| Guelph-Eramosa | $ 130,247 | high |
| Middlesex Centre | $ 131,119 | high |
| Woolwich | $ 134,560 | high |
| Erin | $ 137,021 | high |
| Puslinch | $ 149,079 | high |
| **Southwest Average** | **$ 95,282** | |

## Summary Average Household Income by Geographic Location



## *Land Area and Density*

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

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

## Land Area and Density (sorted by population density)

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Greenstone | 2,768 | 2 | low |
| Grey Highlands | 882 | 11 | low |
| North Middlesex | 598 | 11 | low |
| Timmins | 2,979 | 15 | low |
| Elliot Lake | 715 | 16 | low |
| Mapleton | 535 | 19 | low |
| Meaford | 589 | 20 | low |
| Kincardine | 538 | 21 | low |
| The Blue Mountains | 287 | 22 | low |
| Wellington North | 526 | 23 | low |
| Gravenhurst | 519 | 24 | low |
| Prince Edward County | 1,050 | 24 | low |
| Bracebridge | 626 | 25 | low |
| Brock | 423 | 26 | low |
| North Perth | 493 | 27 | low |
| Minto | 301 | 28 | low |
| Huntsville | 711 | 29 | low |
| Wainfleet | 217 | 29 | low |
| Middlesex Centre | 588 | 30 | low |
| Lambton Shores | 331 | 32 | low |
| Puslinch | 215 | 35 | low |
| Erin | 298 | 36 | low |
| Springwater | 536 | 36 | low |
| Haldimand | 1,252 | 37 | low |
| West Lincoln | 388 | 38 | low |
| Norfolk | 1,608 | 41 | low |
| Chatham-Kent | 2,458 | 42 | low |
| Wellesley | 278 | 43 | low |
| Guelph-Eramosa | 292 | 45 | low |
| Brant | 843 | 45 | low |
| Central Elgin | 280 | 47 | low |
| Scugog | 475 | 47 | low |
| Greater Sudbury | 3,227 | 52 | low |
| North Dumfries | 187 | 53 | low |
| King | 333 | 62 | low |

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Espanola | 82 | 68 | mid |
| Centre Wellington | 408 | 69 | mid |
| Kenora | 212 | 75 | mid |
| Saugeen Shores | 171 | 82 | mid |
| Strathroy-Caradoc | 274 | 82 | mid |
| Wilmot | 264 | 83 | mid |
| Woolwich | 326 | 85 | mid |
| Quinte West | 494 | 90 | mid |
| Kingsville | 247 | 91 | mid |
| Caledon | 688 | 92 | mid |
| East Gwillimbury | 245 | 100 | mid |
| Leamington | 262 | 110 | mid |
| Niagara-on-the-Lake | 133 | 125 | mid |
| Innisfil | 284 | 126 | mid |
| Pelham | 126 | 138 | mid |
| Lincoln | 163 | 146 | mid |
| Clarington | 611 | 153 | mid |
| Port Colborne | 122 | 154 | mid |
| Georgina | 288 | 159 | mid |
| North Bay | 319 | 172 | mid |
| Fort Erie | 166 | 185 | mid |
| Belleville | 247 | 208 | mid |
| Thorold | 83 | 218 | mid |
| Halton Hills | 276 | 233 | mid |
| Tecumseh | 95 | 249 | mid |
| Whitchurch-Stouffville | 207 | 262 | mid |
| Kingston | 451 | 294 | mid |
| Milton | 363 | 296 | mid |
| Thunder Bay | 328 | 337 | mid |
| Sault Ste. Marie | 223 | 346 | mid |
| Ottawa | 2,790 | 351 | mid |
| Grimsby | 69 | 397 | mid |
| Niagara Falls | 210 | 410 | mid |
| Pickering | 232 | 413 | mid |
| Sarnia | 165 | 456 | mid |

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

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Hamilton | 1,117 | 491 | high |
| Parry Sound | 13 | 517 | high |
| St. Marys | 12 | 572 | high |
| Welland | 81 | 644 | high |
| Collingwood | 33 | 660 | high |
| Tillsonburg | 22 | 735 | high |
| Cornwall | 62 | 773 | high |
| Owen Sound | 24 | 916 | high |
| London | 421 | 925 | high |
| Whitby | 147 | 931 | high |
| Ingersoll | 13 | 995 | high |
| Burlington | 186 | 1,033 | high |
| Brockville | 21 | 1,070 | high |
| Orillia | 29 | 1,093 | high |
| Oshawa | 146 | 1,109 | high |
| St. Thomas | 36 | 1,145 | high |
| Stratford | 27 | 1,187 | high |
| Cambridge | 113 | 1,209 | high |
| Aurora | 50 | 1,214 | high |
| Vaughan | 274 | 1,286 | high |
| Peterborough | 64 | 1,316 | high |
| St. Catharines | 96 | 1,397 | high |
| Windsor | 147 | 1,437 | high |
| Oakville | 139 | 1,474 | high |
| Guelph | 87 | 1,518 | high |
| Waterloo | 64 | 1,603 | high |
| Markham | 213 | 1,660 | high |
| Kitchener | 137 | 1,751 | high |
| Barrie | 77 | 1,893 | high |
| Orangeville | 16 | 1,905 | high |
| Richmond Hill | 101 | 2,129 | high |
| Newmarket | 38 | 2,291 | high |
| Brampton | 266 | 2,400 | high |
| Mississauga | 292 | 2,658 | high |
| Toronto | 630 | 4,432 | high |
| **Average** | **430** | **536** | |
| **Median** | **264** | **154** | |

## Land Area and Density by Geographic Location

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Prince Edward County | 1,050 | 24 | low |
| Quinte West | 494 | 90 | mid |
| Belleville | 247 | 208 | mid |
| Kingston | 451 | 294 | mid |
| Ottawa | 2,790 | 351 | mid |
| Cornwall | 62 | 773 | high |
| Brockville | 21 | 1,070 | high |
| Peterborough | 64 | 1,316 | high |
| **Eastern Average** | **647** | **516** | |

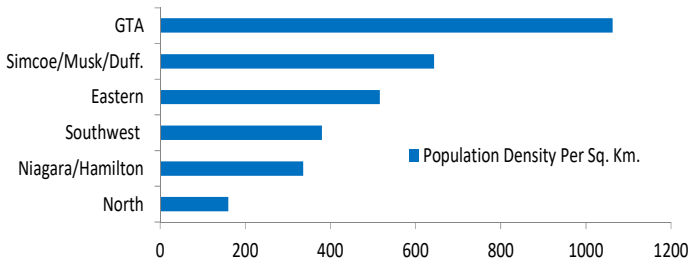
| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Wainfleet | 217 | 29 | low |
| West Lincoln | 388 | 38 | low |
| Niagara-on-the-Lake | 133 | 125 | mid |
| Pelham | 126 | 138 | mid |
| Lincoln | 163 | 146 | mid |
| Port Colborne | 122 | 154 | mid |
| Fort Erie | 166 | 185 | mid |
| Thorold | 83 | 218 | mid |
| Grimsby | 69 | 397 | mid |
| Niagara Falls | 210 | 410 | mid |
| Hamilton | 1,117 | 491 | high |
| Welland | 81 | 644 | high |
| St. Catharines | 96 | 1,397 | high |
| **Niagara/Hamilton Avg.** | **229** | **336** | |

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Brock | 423 | 26 | low |
| Scugog | 475 | 47 | low |
| King | 333 | 62 | low |
| Caledon | 688 | 92 | mid |
| East Gwillimbury | 245 | 100 | mid |
| Clarington | 611 | 153 | mid |
| Georgina | 288 | 159 | mid |
| Halton Hills | 276 | 233 | mid |
| Whitchurch-Stouffville | 207 | 262 | mid |
| Milton | 363 | 296 | mid |
| Pickering | 232 | 413 | mid |
| Whitby | 147 | 931 | high |
| Burlington | 186 | 1,033 | high |
| Oshawa | 146 | 1,109 | high |
| Aurora | 50 | 1,214 | high |
| Vaughan | 274 | 1,286 | high |
| Oakville | 139 | 1,474 | high |
| Markham | 213 | 1,660 | high |
| Richmond Hill | 101 | 2,129 | high |
| Newmarket | 38 | 2,291 | high |
| Brampton | 266 | 2,400 | high |
| Mississauga | 292 | 2,658 | high |
| Toronto | 630 | 4,432 | high |
| **GTA Average** | **288** | **1,063** | |

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

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Greenstone | 2,768 | 2 | low |
| Timmins | 2,979 | 15 | low |
| Elliot Lake | 715 | 16 | low |
| Greater Sudbury | 3,227 | 52 | low |
| Espanola | 82 | 68 | mid |
| Kenora | 212 | 75 | mid |
| North Bay | 319 | 172 | mid |
| Thunder Bay | 328 | 337 | mid |
| Sault Ste. Marie | 223 | 346 | mid |
| Parry Sound | 13 | 517 | high |
| **North Average** | **1,087** | **160** | |

| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Gravenhurst | 519 | 24 | low |
| Bracebridge | 626 | 25 | low |
| Huntsville | 711 | 29 | low |
| Springwater | 536 | 36 | low |
| Innisfil | 284 | 126 | mid |
| Collingwood | 33 | 660 | high |
| Orillia | 29 | 1,093 | high |
| Barrie | 77 | 1,893 | high |
| Orangeville | 16 | 1,905 | high |
| **Simcoe/Musk./Duff. Avg.** | **314** | **643** | |




| Municipality | Land Area (Square Km) | 2016 Pop. Density per Sq. Km | Density Ranking |
|---|---|---|---|
| Grey Highlands | 882 | 11 | low |
| North Middlesex | 598 | 11 | low |
| Mapleton | 535 | 19 | low |
| Meaford | 589 | 20 | low |
| Kincardine | 538 | 21 | low |
| The Blue Mountains | 287 | 22 | low |
| Wellington North | 526 | 23 | low |
| North Perth | 493 | 27 | low |
| Minto | 301 | 28 | low |
| Middlesex Centre | 588 | 30 | low |
| Lambton Shores | 331 | 32 | low |
| Puslinch | 215 | 35 | low |
| Erin | 298 | 36 | low |
| Haldimand | 1,252 | 37 | low |
| Norfolk | 1,608 | 41 | low |
| Chatham-Kent | 2,458 | 42 | low |
| Wellesley | 278 | 43 | low |
| Guelph-Eramosa | 292 | 45 | low |
| Brant | 843 | 45 | low |
| Central Elgin | 280 | 47 | low |
| North Dumfries | 187 | 53 | low |
| Centre Wellington | 408 | 69 | mid |
| Saugeen Shores | 171 | 82 | mid |
| Strathroy-Caradoc | 274 | 82 | mid |
| Wilmot | 264 | 83 | mid |
| Woolwich | 326 | 85 | mid |
| Kingsville | 247 | 91 | mid |
| Leamington | 262 | 110 | mid |
| Tecumseh | 95 | 249 | mid |
| Sarnia | 165 | 456 | mid |
| St. Marys | 12 | 572 | high |
| Tillsonburg | 22 | 735 | high |
| Owen Sound | 24 | 916 | high |
| London | 421 | 925 | high |
| Ingersoll | 13 | 995 | high |
| St. Thomas | 36 | 1,145 | high |
| Stratford | 27 | 1,187 | high |
| Cambridge | 113 | 1,209 | high |
| Windsor | 147 | 1,437 | high |
| Guelph | 87 | 1,518 | high |
| Waterloo | 64 | 1,603 | high |
| Kitchener | 137 | 1,751 | high |
| **Southwest Average** | **397** | **380** | |

## Labour Statistics

The labour force is defined as the number of people aged 15 and over who are employed and unemployed. Labour force statistics are an important measure of the economy's potential. The larger the percentage of the population that enters the labour force, the larger the potential output and standard of living. Growth in the labour force implies expansion potential. The rate of employment of the community's citizens is a measure of and an influence on the community's ability to support its local business sector. A decline in employment base or higher than average rates of unemployment can be a warning signal that overall economic activity may be declining.

Unemployment does not capture working age residents who are unemployed and are no longer actively seeking employment. The employment rate provides a fuller picture of employment in the community.

| | Employment Rate | | | Unemployment Rate | | |
|---|---|---|---|---|---|---|
| | 2015 (000's) | 2016 (000's) | Yearly Variation % | 2015 (%) | 2016 (%) | Yearly Variation % |
| Kitchener-Waterloo-Barrie | 753.0 | 760.0 | 0.9% | 5.4% | 5.3% | -1.9% |
| Stratford-Bruce Peninsula | 153.5 | 156.0 | 1.6% | 5.9% | 5.8% | -1.7% |
| London | 354.0 | 355.6 | 0.5% | 6.2% | 5.8% | -6.5% |
| Hamilton-Niagara Peninsula | 770.0 | 779.0 | 1.2% | 6.2% | 5.8% | -6.5% |
| Northwest | 103.5 | 103.1 | -0.4% | 6.0% | 5.8% | -3.3% |
| Ottawa | 736.0 | 743.0 | 1.0% | 6.5% | 6.3% | -3.1% |
| Toronto | 3,580.0 | 3,625.0 | 1.3% | 7.3% | 6.9% | -5.5% |
| Kingston-Pembroke | 218.0 | 223.0 | 2.3% | 6.9% | 7.2% | 4.3% |
| Northeast | 272.0 | 272.5 | 0.2% | 7.9% | 7.7% | -2.5% |
| Muskoka-Kawarthas | 182.9 | 189.0 | 3.3% | 7.8% | 7.9% | 1.3% |
| Windsor-Sarnia | 320.6 | 323.4 | 0.9% | 8.6% | 8.2% | -4.7% |
| Ontario | 7,443.5 | 7,529.6 | 1.2% | 6.9% | 6.6% | -4.3% |

## Assessment Per Capita (Sorted by Unweighted Assessment)

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Assessment per capita statistics have been compared to provide an indication of the "richness" of the assessment base in each municipality.

Unweighted assessment provides the actual current value assessment of the properties.

Weighted assessment reflects the basis upon which property taxes are levied after applying the tax ratios to the various property classes to the unweighted assessment.

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Elliot Lake | $ 46,648 | $ 52,578 | low | low |
| Espanola | $ 69,348 | $ 86,859 | low | low |
| Windsor | $ 72,435 | $ 93,320 | low | low |
| St. Thomas | $ 74,821 | $ 89,407 | low | low |
| Cornwall | $ 74,980 | $ 100,454 | low | low |
| Timmins | $ 75,821 | $ 93,498 | low | low |
| Welland | $ 79,820 | $ 90,122 | low | low |
| Sault Ste. Marie | $ 80,281 | $ 103,509 | low | low |
| Thunder Bay | $ 83,471 | $ 105,535 | low | low |
| Owen Sound | $ 89,077 | $ 111,278 | low | low |
| Sarnia | $ 90,175 | $ 106,521 | low | low |
| Ingersoll | $ 91,257 | $ 114,336 | low | low |
| Quinte West | $ 92,072 | $ 102,174 | low | low |
| Port Colborne | $ 92,093 | $ 104,231 | low | low |
| Leamington | $ 93,679 | $ 79,896 | low | low |
| Tillsonburg | $ 95,643 | $ 115,946 | low | low |
| Belleville | $ 98,351 | $ 127,005 | low | mid |
| Brockville | $ 98,546 | $ 122,368 | low | mid |
| Peterborough | $ 98,805 | $ 113,460 | low | low |
| St. Catharines | $ 98,890 | $ 115,890 | low | low |
| North Bay | $ 99,414 | $ 117,761 | low | low |
| Kenora | $ 100,437 | $ 118,486 | low | low |
| Oshawa | $ 100,904 | $ 117,513 | low | low |
| London | $ 100,950 | $ 117,351 | low | low |
| Greater Sudbury | $ 101,984 | $ 127,446 | low | mid |
| Strathroy-Caradoc | $ 103,063 | $ 97,805 | low | low |
| Parry Sound | $ 106,828 | $ 122,732 | low | mid |
| Kitchener | $ 108,644 | $ 127,898 | low | mid |
| Chatham-Kent | $ 108,741 | $ 91,325 | low | low |
| Thorold | $ 109,192 | $ 123,409 | low | mid |
| Minto | $ 110,416 | $ 97,921 | low | low |
| Cambridge | $ 110,935 | $ 135,319 | low | mid |
| Stratford | $ 111,669 | $ 137,242 | low | mid |
| Hamilton | $ 111,904 | $ 135,905 | low | mid |
| Orillia | $ 112,011 | $ 134,425 | low | mid |

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

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| West Lincoln | $ 112,456 | $ 106,515 | mid | low |
| Tecumseh | $ 112,492 | $ 118,055 | mid | low |
| Fort Erie | $ 113,208 | $ 122,886 | mid | mid |
| St. Marys | $ 114,027 | $ 132,316 | mid | mid |
| Kingston | $ 114,794 | $ 138,557 | mid | mid |
| Barrie | $ 115,335 | $ 124,343 | mid | mid |
| Kingsville | $ 115,367 | $ 98,347 | mid | low |
| Orangeville | $ 117,223 | $ 126,981 | mid | mid |
| Niagara Falls | $ 118,037 | $ 146,985 | mid | mid |
| Clarington | $ 118,606 | $ 121,954 | mid | mid |
| Brampton | $ 120,667 | $ 130,901 | mid | mid |
| Haldimand | $ 121,941 | $ 118,888 | mid | low |
| Greenstone | $ 122,799 | $ 113,271 | mid | low |
| Whitby | $ 125,462 | $ 135,604 | mid | mid |
| Norfolk | $ 127,252 | $ 117,045 | mid | low |
| Wellington North | $ 128,551 | $ 106,217 | mid | low |
| Guelph | $ 129,208 | $ 153,757 | mid | high |
| Grimsby | $ 131,013 | $ 139,709 | mid | mid |
| Pelham | $ 131,938 | $ 131,591 | mid | mid |
| Lincoln | $ 133,037 | $ 135,215 | mid | mid |
| Central Elgin | $ 135,614 | $ 121,129 | mid | mid |
| Georgina | $ 136,050 | $ 134,249 | mid | mid |
| Wellesley | $ 141,336 | $ 120,432 | mid | low |
| Woolwich | $ 141,757 | $ 147,208 | mid | mid |
| Wainfleet | $ 142,404 | $ 131,840 | mid | mid |
| Wilmot | $ 143,543 | $ 139,112 | mid | mid |
| Centre Wellington | $ 143,917 | $ 139,303 | mid | mid |
| Prince Edward County | $ 149,794 | $ 144,850 | mid | mid |
| Pickering | $ 150,191 | $ 161,428 | mid | high |
| Brant | $ 150,731 | $ 144,454 | mid | mid |
| Ottawa | $ 151,701 | $ 177,415 | mid | high |
| North Perth | $ 154,352 | $ 114,373 | mid | low |
| Springwater | $ 154,373 | $ 145,979 | mid | mid |
| Brock | $ 154,413 | $ 140,925 | mid | mid |
| Waterloo | $ 157,117 | $ 185,326 | mid | high |

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

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Meaford | $ 157,881 | $ 148,502 | high | mid |
| Newmarket | $ 160,895 | $ 164,173 | high | high |
| Scugog | $ 161,159 | $ 155,632 | high | high |
| Innisfil | $ 163,344 | $ 161,318 | high | high |
| Halton Hills | $ 168,701 | $ 177,812 | high | high |
| Collingwood | $ 169,052 | $ 177,852 | high | high |
| Mississauga | $ 170,580 | $ 191,833 | high | high |
| Whitchurch-Stouffville | $ 172,234 | $ 170,230 | high | high |
| Milton | $ 172,302 | $ 186,972 | high | high |
| Huntsville | $ 180,409 | $ 181,191 | high | high |
| Saugeen Shores | $ 181,775 | $ 180,502 | high | high |
| Burlington | $ 181,949 | $ 205,965 | high | high |
| Middlesex Centre | $ 183,797 | $ 146,488 | high | mid |
| Guelph-Eramosa | $ 184,320 | $ 169,992 | high | high |
| North Dumfries | $ 186,253 | $ 200,594 | high | high |
| Mapleton | $ 186,273 | $ 124,531 | high | mid |
| Kincardine | $ 189,417 | $ 177,113 | high | high |
| Aurora | $ 191,014 | $ 193,545 | high | high |
| East Gwillimbury | $ 191,317 | $ 186,006 | high | high |
| Bracebridge | $ 194,296 | $ 194,908 | high | high |
| Toronto | $ 194,908 | $ 273,527 | high | high |
| Markham | $ 196,790 | $ 199,838 | high | high |
| Grey Highlands | $ 200,105 | $ 176,517 | high | high |
| North Middlesex | $ 201,056 | $ 113,067 | high | low |
| Richmond Hill | $ 201,824 | $ 204,099 | high | high |
| Erin | $ 207,419 | $ 196,552 | high | high |
| Vaughan | $ 217,978 | $ 224,233 | high | high |
| Lambton Shores | $ 231,069 | $ 211,961 | high | high |
| Caledon | $ 231,527 | $ 229,102 | high | high |
| Oakville | $ 232,058 | $ 254,759 | high | high |
| Niagara-on-the-Lake | $ 256,215 | $ 273,247 | high | high |
| Gravenhurst | $ 260,418 | $ 261,090 | high | high |
| Puslinch | $ 260,678 | $ 278,018 | high | high |
| King | $ 343,988 | $ 327,681 | high | high |
| The Blue Mountains | $ 620,656 | $ 614,129 | high | high |
| **Average** | **$ 145,978** | **$ 150,772** | | |
| **Median** | **$ 131,013** | **$ 134,425** | | |

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

### Eastern Municipalities

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Cornwall | $ 74,980 | $ 100,454 | low | low |
| Quinte West | $ 92,072 | $ 102,174 | low | low |
| Belleville | $ 98,351 | $ 127,005 | low | mid |
| Brockville | $ 98,546 | $ 122,368 | low | mid |
| Peterborough | $ 98,805 | $ 113,460 | low | low |
| Kingston | $ 114,794 | $ 138,557 | mid | high |
| Prince Edward County | $ 149,794 | $ 144,850 | mid | mid |
| Ottawa | $ 151,701 | $ 177,415 | mid | high |
| Average | $ 109,880 | $ 128,285 | | |
| Median | $ 98,675 | $ 124,686 | | |

### Niagara/Hamilton Municipalities

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Welland | $ 79,820 | $ 90,122 | low | mid |
| Port Colborne | $ 92,093 | $ 104,231 | low | low |
| St. Catharines | $ 98,890 | $ 115,890 | low | high |
| Thorold | $ 109,192 | $ 123,409 | low | low |
| Hamilton | $ 111,904 | $ 135,905 | low | high |
| West Lincoln | $ 112,456 | $ 106,515 | mid | low |
| Fort Erie | $ 113,208 | $ 122,886 | mid | mid |
| Niagara Falls | $ 118,037 | $ 146,985 | mid | high |
| Grimsby | $ 131,013 | $ 139,709 | mid | mid |
| Pelham | $ 131,938 | $ 131,591 | mid | low |
| Lincoln | $ 133,037 | $ 135,215 | mid | mid |
| Wainfleet | $ 142,404 | $ 131,840 | mid | low |
| Niagara-on-the-Lake | $ 256,215 | $ 273,247 | high | mid |
| **Average** | **$ 125,401** | **$ 135,196** | | |
| **Median** | **$ 113,208** | **$ 131,591** | | |

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

### GTA Municipalities

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Oshawa | $ 100,904 | $ 117,513 | low | high |
| Clarington | $ 118,606 | $ 121,954 | mid | high |
| Brampton | $ 120,667 | $ 130,901 | mid | high |
| Whitby | $ 125,462 | $ 135,604 | mid | high |
| Georgina | $ 136,050 | $ 134,249 | mid | mid |
| Pickering | $ 150,191 | $ 161,428 | mid | high |
| Brock | $ 154,413 | $ 140,925 | mid | low |
| Newmarket | $ 160,895 | $ 164,173 | high | high |
| Scugog | $ 161,159 | $ 155,632 | high | mid |
| Halton Hills | $ 168,701 | $ 177,812 | high | high |
| Mississauga | $ 170,580 | $ 191,833 | high | high |
| Whitchurch-Stouffvill | $ 172,234 | $ 170,230 | high | high |
| Milton | $ 172,302 | $ 186,972 | high | high |
| Burlington | $ 181,949 | $ 205,965 | high | high |
| Aurora | $ 191,014 | $ 193,545 | high | high |
| East Gwillimbury | $ 191,317 | $ 186,006 | high | mid |
| Toronto | $ 194,908 | $ 273,527 | high | high |
| Markham | $ 196,790 | $ 199,838 | high | high |
| Richmond Hill | $ 201,824 | $ 204,099 | high | high |
| Vaughan | $ 217,978 | $ 224,233 | high | high |
| Caledon | $ 231,527 | $ 229,102 | high | high |
| Oakville | $ 232,058 | $ 254,759 | high | high |
| King | $ 343,988 | $ 327,681 | high | mid |
| **Average** | **$ 178,066** | **$ 186,434** | | |
| **Median** | **$ 172,234** | **$ 186,006** | | |

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

### Northern Municipalities

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Elliot Lake | $ 46,648 | $ 52,578 | low | low |
| Espanola | $ 69,348 | $ 86,859 | low | low |
| Timmins | $ 75,821 | $ 93,498 | low | mid |
| Sault Ste. Marie | $ 80,281 | $ 103,509 | low | mid |
| Thunder Bay | $ 83,471 | $ 105,535 | low | high |
| North Bay | $ 99,414 | $ 117,761 | low | mid |
| Kenora | $ 100,437 | $ 118,486 | low | low |
| Greater Sudbury | $ 101,984 | $ 127,446 | low | high |
| Parry Sound | $ 106,828 | $ 122,732 | low | low |
| Greenstone | $ 122,799 | $ 113,271 | mid | low |
| **Average** | **$ 88,703** | **$ 104,167** | | |
| **Median** | **$ 91,443** | **$ 109,403** | | |

### Simcoe/Muskoka/Dufferin Municipalities

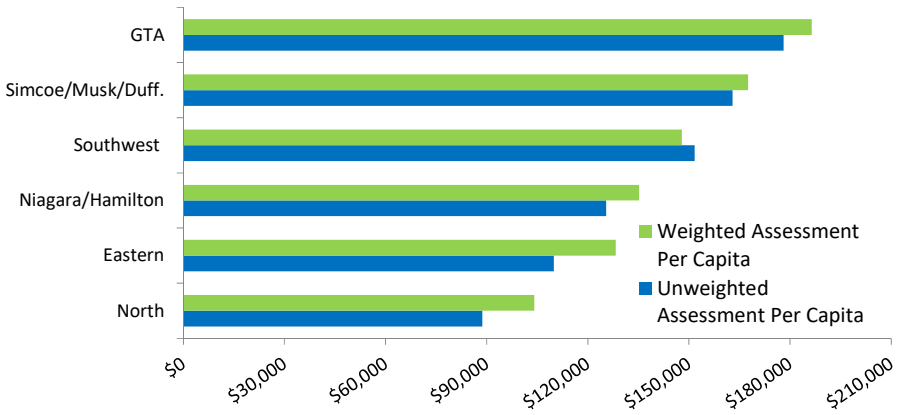
| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Orillia | $ 112,011 | $ 134,425 | low | mid |
| Barrie | $ 115,335 | $ 124,343 | mid | high |
| Orangeville | $ 117,223 | $ 126,981 | mid | mid |
| Springwater | $ 154,373 | $ 145,979 | mid | mid |
| Innisfil | $ 163,344 | $ 161,318 | high | mid |
| Collingwood | $ 169,052 | $ 177,852 | high | mid |
| Huntsville | $ 180,409 | $ 181,191 | high | mid |
| Bracebridge | $ 194,296 | $ 194,908 | high | mid |
| Gravenhurst | $ 260,418 | $ 261,090 | high | mid |
| **Average** | **$ 162,940** | **$ 167,565** | | |
| **Median** | **$ 163,344** | **$ 161,318** | | |

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

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Windsor | $ 72,435 | $ 93,320 | low | high |
| St. Thomas | $ 74,821 | $ 89,407 | low | mid |
| Owen Sound | $ 89,077 | $ 111,278 | low | low |
| Sarnia | $ 90,175 | $ 106,521 | low | high |
| Ingersoll | $ 91,257 | $ 114,336 | low | low |
| Leamington | $ 93,679 | $ 79,896 | low | low |
| Tillsonburg | $ 95,643 | $ 115,946 | low | low |
| London | $ 100,950 | $ 117,351 | low | high |
| Strathroy-Caradoc | $ 103,063 | $ 97,805 | low | low |
| Kitchener | $ 108,644 | $ 127,898 | low | high |
| Chatham-Kent | $ 108,741 | $ 91,325 | low | high |
| Minto | $ 110,416 | $ 97,921 | low | low |
| Cambridge | $ 110,935 | $ 135,319 | low | high |
| Stratford | $ 111,669 | $ 137,242 | low | mid |
| Tecumseh | $ 112,492 | $ 118,055 | mid | mid |
| St. Marys | $ 114,027 | $ 132,316 | mid | low |
| Kingsville | $ 115,367 | $ 98,347 | mid | low |
| Haldimand | $ 121,941 | $ 118,888 | mid | mid |
| Norfolk | $ 127,252 | $ 117,045 | mid | mid |
| Wellington North | $ 128,551 | $ 106,217 | mid | low |
| Guelph | $ 129,208 | $ 153,757 | mid | high |
| Central Elgin | $ 135,614 | $ 121,129 | mid | low |

| Municipality | 2016 Unweighted Assessment per Capita | 2016 Weighted Assessment per Capita | Unweighted Ranking | Weighted Ranking |
|---|---|---|---|---|
| Wellesley | $ 141,336 | $ 120,432 | mid | low |
| Woolwich | $ 141,757 | $ 147,208 | mid | mid |
| Wilmot | $ 143,543 | $ 139,112 | mid | mid |
| Centre Wellington | $ 143,917 | $ 139,303 | mid | mid |
| Brant | $ 150,731 | $ 144,454 | mid | mid |
| North Perth | $ 154,352 | $ 114,373 | mid | low |
| Waterloo | $ 157,117 | $ 185,326 | mid | high |
| Meaford | $ 157,881 | $ 148,502 | high | low |
| Saugeen Shores | $ 181,775 | $ 180,502 | high | low |
| Middlesex Centre | $ 183,797 | $ 146,488 | high | low |
| Guelph-Eramosa | $ 184,320 | $ 169,992 | high | low |
| North Dumfries | $ 186,253 | $ 200,594 | high | low |
| Mapleton | $ 186,273 | $ 124,531 | high | low |
| Kincardine | $ 189,417 | $ 177,113 | high | low |
| Grey Highlands | $ 200,105 | $ 176,517 | high | low |
| North Middlesex | $ 201,056 | $ 113,067 | high | low |
| Erin | $ 207,419 | $ 196,552 | high | low |
| Lambton Shores | $ 231,069 | $ 211,961 | high | low |
| Puslinch | $ 260,678 | $ 278,018 | high | low |
| The Blue Mountains | $ 620,656 | $ 614,129 | high | mid |
| **Average** | **$ 151,653** | **$ 147,845** | | |
| **Median** | **$ 132,411** | **$ 126,215** | | |

## Summary Taxable Assessment Per Capita By Location



## Unweighted Assessment—Trend

The tables on the next several pages reflect the change in unweighted assessment from 2011-2016. The changes in assessment trends are related to new growth as well as changes in market value of existing properties. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2015-2016 % change in assessment. Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because, in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values.

| Municipality | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Windsor | 1.5% | -3.9% | 1.4% | 1.2% | 1.4% | low |
| Leamington | N/A | N/A | N/A | N/A | 1.7% | low |
| Fort Erie | 5.8% | 0.2% | 2.0% | 1.9% | 1.8% | low |
| Greenstone | N/A | N/A | 2.3% | 2.2% | 1.9% | low |
| Welland | 5.7% | 2.4% | 2.8% | 3.0% | 1.9% | low |
| Owen Sound | N/A | 2.9% | 3.3% | 2.5% | 2.0% | low |
| Port Colborne | 5.8% | 1.2% | 2.7% | 3.0% | 2.2% | low |
| Orillia | N/A | N/A | 2.7% | 2.6% | 2.3% | low |
| Sarnia | 5.6% | -0.5% | 2.1% | 2.0% | 2.3% | low |
| St. Catharines | 4.8% | 2.4% | 3.2% | 2.8% | 2.4% | low |
| Huntsville | 6.0% | 0.6% | 2.2% | 2.8% | 2.4% | low |
| Bracebridge | 6.6% | 1.4% | 2.9% | 2.5% | 2.6% | low |
| Tillsonburg | N/A | N/A | 3.6% | 3.3% | 2.6% | low |
| Parry Sound | N/A | N/A | N/A | N/A | 2.7% | low |
| Barrie | 6.0% | 2.5% | 3.0% | 3.3% | 2.8% | low |
| Belleville | 6.6% | 3.7% | 3.3% | 3.9% | 2.9% | low |
| Wainfleet | 5.9% | 1.6% | 3.1% | 2.8% | 2.9% | low |
| Peterborough | 5.6% | 3.9% | 3.3% | 2.9% | 3.0% | low |
| St. Thomas | 5.3% | 2.6% | 2.1% | 3.1% | 3.0% | low |
| St. Marys | 5.6% | 3.2% | N/A | N/A | 3.0% | low |
| Gravenhurst | 6.0% | 0.5% | 2.7% | 3.1% | 3.0% | low |
| Quinte West | 7.5% | 4.4% | 3.5% | 4.1% | 3.1% | low |
| Ingersoll | 5.8% | 3.6% | 0.9% | 5.4% | 3.2% | low |
| Scugog | N/A | N/A | 2.6% | 3.9% | 3.3% | low |
| London | 5.8% | 3.9% | 3.7% | 4.6% | 3.5% | low |
| Lincoln | 6.9% | 4.2% | 3.9% | 4.5% | 3.7% | low |
| Brock | N/A | N/A | 3.7% | 4.1% | 3.7% | low |
| Cambridge | 6.2% | 4.0% | 4.1% | 3.8% | 3.7% | low |
| Stratford | 5.5% | 3.4% | 5.8% | 4.0% | 3.8% | low |
| Guelph | 6.8% | 5.4% | 4.3% | 6.4% | 3.8% | low |

## Unweighted Assessment—Trend (cont'd)

| Municipality | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015- 2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Oshawa | 4.6% | 2.7% | 3.8% | 3.2% | 3.9% | mid |
| Collingwood | 8.0% | 3.5% | 5.3% | 3.6% | 3.9% | mid |
| Thorold | 6.1% | 3.9% | 3.6% | 3.7% | 3.9% | mid |
| North Dumfries | 6.7% | 4.3% | 3.8% | 3.6% | 3.9% | mid |
| Pelham | 5.5% | 3.4% | 3.4% | 3.3% | 4.0% | mid |
| Whitby | 5.5% | 4.7% | 5.1% | 4.3% | 4.1% | mid |
| Woolwich | 7.9% | 7.9% | 4.8% | 5.3% | 4.2% | mid |
| Strathroy-Caradoc | N/A | N/A | N/A | 4.5% | 4.2% | mid |
| Grimsby | 6.6% | 4.8% | 3.2% | 4.8% | 4.3% | mid |
| Puslinch | N/A | N/A | N/A | N/A | 4.3% | mid |
| Orangeville | 7.1% | 2.9% | 4.3% | 4.1% | 4.3% | mid |
| Clarington | 6.2% | 3.1% | 7.3% | 4.7% | 4.4% | mid |
| Springwater | N/A | -0.7% | 4.0% | 4.8% | 4.4% | mid |
| Prince Edward County | 7.8% | 3.2% | 5.8% | 4.2% | 4.4% | mid |
| Meaford | 5.2% | 5.7% | 5.6% | 5.2% | 4.5% | mid |
| Guelph-Eramosa | N/A | N/A | N/A | N/A | 4.6% | mid |
| Minto | N/A | N/A | N/A | N/A | 4.6% | mid |
| Pickering | 4.5% | 5.5% | 5.8% | 4.5% | 4.6% | mid |
| Kingsville | 3.2% | 3.6% | 5.2% | 4.6% | 4.6% | mid |
| East Gwillimbury | 6.0% | 8.0% | 8.8% | 5.5% | 4.6% | mid |
| West Lincoln | 6.3% | 4.5% | 4.9% | 3.6% | 4.6% | mid |
| Elliot Lake | N/A | N/A | N/A | 5.1% | 4.7% | mid |
| Kingston | 6.3% | 5.6% | 5.9% | 5.0% | 4.8% | mid |
| Centre Wellington | N/A | N/A | N/A | N/A | 4.8% | mid |
| Hamilton | 6.5% | 4.1% | 4.3% | 4.5% | 4.8% | mid |
| Halton Hills | 5.4% | 5.4% | 8.5% | 6.2% | 4.8% | mid |
| Chatham-Kent | 3.7% | N/A | N/A | N/A | 4.8% | mid |
| Erin | N/A | N/A | N/A | N/A | 4.9% | mid |
| Greater Sudbury | 12.1% | 5.9% | 8.3% | 6.3% | 4.9% | mid |
| Wellesley | 9.9% | 6.6% | 6.5% | 5.8% | 5.0% | mid |
| North Bay | 7.0% | 5.5% | 6.1% | 4.9% | 5.0% | mid |
| Niagara Falls | 5.6% | 0.4% | 3.7% | 7.2% | 5.1% | mid |
| Georgina | 5.3% | 4.6% | 4.9% | 4.6% | 5.1% | mid |
| Mississauga | 6.1% | 5.5% | 5.7% | 5.5% | 5.1% | mid |
| Saugeen Shores | N/A | N/A | 5.9% | 6.0% | 5.1% | mid |

## Unweighted Assessment—Trend (cont'd)

| Municipality | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Wilmot | 7.7% | 7.3% | 5.6% | 5.3% | 5.2% | high |
| Burlington | 6.1% | 5.7% | 5.4% | 6.2% | 5.3% | high |
| Kitchener | 6.4% | 6.3% | 5.5% | 6.1% | 5.3% | high |
| Kincardine | N/A | N/A | N/A | N/A | 5.4% | high |
| Wellington North | N/A | N/A | N/A | N/A | 5.5% | high |
| Newmarket | 5.8% | 6.6% | 8.0% | 6.3% | 5.6% | high |
| Whitchurch-Stouffville | 12.1% | 10.0% | 8.4% | 6.6% | 5.7% | high |
| The Blue Mountains | 5.8% | 3.6% | 5.6% | 5.4% | 5.7% | high |
| Lambton Shores | 5.2% | 4.9% | 6.4% | 5.7% | 5.7% | high |
| Timmins | 3.9% | 5.9% | 7.1% | 6.5% | 5.8% | high |
| Waterloo | 6.4% | 6.0% | 6.6% | 6.0% | 5.8% | high |
| Brant | N/A | N/A | 5.9% | 5.2% | 5.9% | high |
| Kenora | 3.3% | 6.0% | 6.7% | 6.5% | 6.1% | high |
| Innisfil | 6.8% | 3.8% | 4.9% | 4.7% | 6.1% | high |
| Sault Ste. Marie | 9.9% | 5.9% | 7.3% | 6.3% | 6.2% | high |
| Brockville | 5.7% | 2.0% | 4.7% | 3.6% | 6.2% | high |
| Vaughan | 8.5% | 8.4% | 7.7% | 7.5% | 6.3% | high |
| Caledon | 7.5% | 5.7% | 7.4% | 7.1% | 6.3% | high |
| Niagara-on-the-Lake | 6.0% | 4.7% | 5.8% | 9.7% | 6.4% | high |
| Grey Highlands | N/A | N/A | N/A | 6.9% | 6.4% | high |
| Middlesex Centre | 8.0% | 4.6% | 7.3% | 7.4% | 6.6% | high |
| Cornwall | N/A | N/A | 10.6% | 6.4% | 6.7% | high |
| Toronto | 7.0% | 6.4% | 6.5% | 6.7% | 6.7% | high |
| Oakville | 6.1% | 6.6% | 6.8% | 7.7% | 6.9% | high |
| Ottawa | 5.8% | 8.3% | 7.8% | 6.5% | 7.2% | high |
| Brampton | 6.7% | 8.2% | 7.7% | 7.4% | 7.3% | high |
| Richmond Hill | 6.8% | 9.2% | 8.7% | 8.1% | 7.5% | high |
| Thunder Bay | 2.7% | 7.2% | 7.2% | 7.1% | 7.5% | high |
| Milton | 9.2% | 9.9% | 8.5% | 9.1% | 7.6% | high |
| Markham | 6.9% | 9.6% | 9.3% | 8.5% | 7.9% | high |
| Mapleton | N/A | N/A | N/A | N/A | 8.4% | high |
| Aurora | 7.0% | 6.8% | 7.6% | 7.3% | 8.8% | high |
| King | 7.9% | 9.7% | 11.7% | 10.3% | 10.1% | high |
| **Average** | **6.3%** | **4.6%** | **5.2%** | **5.0%** | **4.7%** | |
| **Median** | **6.1%** | **4.5%** | **5.2%** | **4.8%** | **4.6%** | |

## Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16)

| Municipality - Eastern | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Belleville | 6.6% | 3.7% | 3.3% | 3.9% | 2.9% | low |
| Peterborough | 5.6% | 3.9% | 3.3% | 2.9% | 3.0% | low |
| Quinte West | 7.5% | 4.4% | 3.5% | 4.1% | 3.1% | low |
| Prince Edward County | 7.8% | 3.2% | 5.8% | 4.2% | 4.4% | mid |
| Kingston | 6.3% | 5.6% | 5.9% | 5.0% | 4.8% | mid |
| Brockville | 5.7% | 2.0% | 4.7% | 3.6% | 6.2% | high |
| Cornwall | N/A | N/A | 10.6% | 6.4% | 6.7% | high |
| Ottawa | 5.8% | 8.3% | 7.8% | 6.5% | 7.2% | high |
| **Average** | **6.5%** | **4.4%** | **5.6%** | **4.6%** | **4.8%** | |
| **Median** | **6.3%** | **3.9%** | **5.3%** | **4.1%** | **4.6%** | |

| Municipality - Niagara/Hamilton | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Welland | 5.7% | 2.4% | 2.8% | 3.0% | 1.9% | low |
| Fort Erie | 5.8% | 0.2% | 2.0% | 1.9% | 1.8% | low |
| St. Catharines | 4.8% | 2.4% | 3.2% | 2.8% | 2.4% | low |
| Port Colborne | 5.8% | 1.2% | 2.7% | 3.0% | 2.2% | low |
| Wainfleet | 5.9% | 1.6% | 3.1% | 2.8% | 2.9% | low |
| Lincoln | 6.9% | 4.2% | 3.9% | 4.5% | 3.7% | low |
| Thorold | 6.1% | 3.9% | 3.6% | 3.7% | 3.9% | mid |
| Pelham | 5.5% | 3.4% | 3.4% | 3.3% | 4.0% | mid |
| Grimsby | 6.6% | 4.8% | 3.2% | 4.8% | 4.3% | mid |
| West Lincoln | 6.3% | 4.5% | 4.9% | 3.6% | 4.6% | mid |
| Hamilton | 6.5% | 4.1% | 4.3% | 4.5% | 4.8% | mid |
| Niagara Falls | 5.6% | 0.4% | 3.7% | 7.2% | 5.1% | mid |
| Niagara-on-the-Lake | 6.0% | 4.7% | 5.8% | 9.7% | 6.4% | high |
| **Average** | **6.0%** | **2.9%** | **3.6%** | **4.2%** | **3.7%** | |
| **Median** | **5.9%** | **2.9%** | **3.3%** | **3.5%** | **3.8%** | |

## Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

| Municipality - GTA | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Scugog | N/A | N/A | 2.6% | 3.9% | 3.3% | low |
| Brock | N/A | N/A | 3.7% | 4.1% | 3.7% | low |
| Oshawa | 4.6% | 2.7% | 3.8% | 3.2% | 3.9% | mid |
| East Gwillimbury | 6.0% | 8.0% | 8.8% | 5.5% | 4.6% | mid |
| Whitby | 5.5% | 4.7% | 5.1% | 4.3% | 4.1% | mid |
| Halton Hills | 5.4% | 5.4% | 8.5% | 6.2% | 4.8% | mid |
| Clarington | 6.2% | 3.1% | 7.3% | 4.7% | 4.4% | mid |
| Pickering | 4.5% | 5.5% | 5.8% | 4.5% | 4.6% | mid |
| Burlington | 6.1% | 5.7% | 5.4% | 6.2% | 5.3% | mid |
| Georgina | 5.3% | 4.6% | 4.9% | 4.6% | 5.1% | mid |
| Mississauga | 6.1% | 5.5% | 5.7% | 5.5% | 5.1% | mid |
| Newmarket | 5.8% | 6.6% | 8.0% | 6.3% | 5.6% | high |
| Whitchurch-Stouffville | 12.1% | 10.0% | 8.4% | 6.6% | 5.7% | high |
| Oakville | 6.1% | 6.6% | 6.8% | 7.7% | 6.9% | high |
| Vaughan | 8.5% | 8.4% | 7.7% | 7.5% | 6.3% | high |
| Caledon | 7.5% | 5.7% | 7.4% | 7.1% | 6.3% | high |
| Toronto | 7.0% | 6.4% | 6.5% | 6.7% | 6.7% | high |
| Milton | 9.2% | 9.9% | 8.5% | 9.1% | 7.6% | high |
| Brampton | 6.7% | 8.2% | 7.7% | 7.4% | 7.3% | high |
| Richmond Hill | 6.8% | 9.2% | 8.7% | 8.1% | 7.5% | high |
| Markham | 6.9% | 9.6% | 9.3% | 8.5% | 7.9% | high |
| Aurora | 7.0% | 6.8% | 7.6% | 7.3% | 8.8% | high |
| King | 7.9% | 9.7% | 11.7% | 10.3% | 10.1% | high |
| **Average** | **6.7%** | **6.8%** | **7.3%** | **6.5%** | **6.1%** | |
| **Median** | **6.2%** | **6.6%** | **7.4%** | **6.3%** | **5.6%** | |

## Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

| Municipality - Southwest | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Windsor | 1.5% | -3.9% | 1.4% | 1.2% | 1.4% | low |
| Leamington | N/A | N/A | N/A | N/A | 1.7% | low |
| Owen Sound | N/A | 2.9% | 3.3% | 2.5% | 2.0% | low |
| Sarnia | 5.6% | -0.5% | 2.1% | 2.0% | 2.3% | low |
| Tillsonburg | N/A | N/A | 3.6% | 3.3% | 2.6% | low |
| St. Thomas | 5.3% | 2.6% | 2.1% | 3.1% | 3.0% | low |
| St. Marys | 5.6% | 3.2% | N/A | N/A | 3.0% | low |
| Ingersoll | 5.8% | 3.6% | 0.9% | 5.4% | 3.2% | low |
| London | 5.8% | 3.9% | 3.7% | 4.6% | 3.5% | low |
| Cambridge | 6.2% | 4.0% | 4.1% | 3.8% | 3.7% | low |
| Stratford | 5.5% | 3.4% | 5.8% | 4.0% | 3.8% | low |
| Guelph | 6.8% | 5.4% | 4.3% | 6.4% | 3.8% | low |
| North Dumfries | 6.7% | 4.3% | 3.8% | 3.6% | 3.9% | mid |
| Woolwich | 7.9% | 7.9% | 4.8% | 5.3% | 4.2% | mid |
| Strathroy-Caradoc | N/A | N/A | N/A | 4.5% | 4.2% | mid |
| Puslinch | N/A | N/A | N/A | N/A | 4.3% | mid |
| Meaford | 5.2% | 5.7% | 5.6% | 5.2% | 4.5% | mid |
| Guelph-Eramosa | N/A | N/A | N/A | N/A | 4.6% | mid |
| Minto | N/A | N/A | N/A | N/A | 4.6% | mid |
| Kingsville | 3.2% | 3.6% | 5.2% | 4.6% | 4.6% | mid |
| Centre Wellington | N/A | N/A | N/A | N/A | 4.8% | mid |
| Chatham-Kent | 3.7% | N/A | N/A | N/A | 4.8% | mid |
| Erin | N/A | N/A | N/A | N/A | 4.9% | mid |
| Wellesley | 9.9% | 6.6% | 6.5% | 5.8% | 5.0% | mid |
| Saugeen Shores | N/A | N/A | 5.9% | 6.0% | 5.1% | mid |
| Wilmot | 7.7% | 7.3% | 5.6% | 5.3% | 5.2% | high |
| Kitchener | 6.4% | 6.3% | 5.5% | 6.1% | 5.3% | high |
| Kincardine | N/A | N/A | N/A | N/A | 5.4% | high |
| Wellington North | N/A | N/A | N/A | N/A | 5.5% | high |
| The Blue Mountains | 5.8% | 3.6% | 5.6% | 5.4% | 5.7% | high |
| Lambton Shores | 5.2% | 4.9% | 6.4% | 5.7% | 5.7% | high |
| Waterloo | 6.4% | 6.0% | 6.6% | 6.0% | 5.8% | high |
| Brant | N/A | N/A | 5.9% | 5.2% | 5.9% | high |
| Grey Highlands | N/A | N/A | N/A | 6.9% | 6.4% | high |
| Middlesex Centre | 8.0% | 4.6% | 7.3% | 7.4% | 6.6% | high |
| Mapleton | N/A | N/A | N/A | N/A | 8.4% | high |
| **Average** | **5.9%** | **4.1%** | **4.6%** | **4.8%** | **4.4%** | |
| **Median** | **5.8%** | **4.0%** | **5.2%** | **5.2%** | **4.6%** | |

## Unweighted Assessment—Trend (Grouped by Location, sorted by 2015-16) (cont'd)

| Municipality - North | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Greenstone | N/A | N/A | 2.3% | 2.2% | 1.9% | low |
| Parry Sound | N/A | N/A | N/A | N/A | 2.7% | low |
| Elliot Lake | N/A | N/A | N/A | 5.1% | 4.7% | mid |
| Greater Sudbury | 12.1% | 5.9% | 8.3% | 6.3% | 4.9% | mid |
| North Bay | 7.0% | 5.5% | 6.1% | 4.9% | 5.0% | mid |
| Timmins | 3.9% | 5.9% | 7.1% | 6.5% | 5.8% | high |
| Kenora | 3.3% | 6.0% | 6.7% | 6.5% | 6.1% | high |
| Sault Ste. Marie | 9.9% | 5.9% | 7.3% | 6.3% | 6.2% | high |
| Thunder Bay | 2.7% | 7.2% | 7.2% | 7.1% | 7.5% | high |
| **Average** | **6.5%** | **6.1%** | **6.4%** | **5.6%** | **5.0%** | |
| **Median** | **5.5%** | **5.9%** | **7.1%** | **6.3%** | **5.0%** | |

| Municipality - Simcoe/Musk./Duff. | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | 2015-2016 | Ranking 2015-2016 |
|---|---|---|---|---|---|---|
| Orillia | N/A | N/A | 2.7% | 2.6% | 2.3% | low |
| Huntsville | 6.0% | 0.6% | 2.2% | 2.8% | 2.4% | low |
| Bracebridge | 6.6% | 1.4% | 2.9% | 2.5% | 2.6% | low |
| Barrie | 6.0% | 2.5% | 3.0% | 3.3% | 2.8% | low |
| Gravenhurst | 6.0% | 0.5% | 2.7% | 3.1% | 3.0% | low |
| Collingwood | 8.0% | 3.5% | 5.3% | 3.6% | 3.9% | mid |
| Orangeville | 7.1% | 2.9% | 4.3% | 4.1% | 4.3% | mid |
| Springwater | N/A | -0.7% | 4.0% | 4.8% | 4.4% | mid |
| Innisfil | 6.8% | 3.8% | 4.9% | 4.7% | 6.1% | high |
| **Average** | **6.6%** | **1.8%** | **3.6%** | **3.5%** | **3.5%** | |
| **Median** | **6.6%** | **2.0%** | **3.0%** | **3.3%** | **3.0%** | |

## Unweighted Assessment Composition (Sorted Alphabetically)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Aurora | 86.3% | 1.0% | 10.7% | 1.8% | 0.1% | 0.1% | 0.0% |
| Barrie | 76.4% | 3.5% | 17.6% | 2.1% | 0.2% | 0.2% | 0.0% |
| Belleville | 70.4% | 5.4% | 20.0% | 2.7% | 0.4% | 0.9% | 0.0% |
| Bracebridge | 87.4% | 1.2% | 9.5% | 0.9% | 0.5% | 0.1% | 0.4% |
| Brampton | 79.8% | 1.9% | 14.2% | 3.7% | 0.2% | 0.3% | 0.0% |
| Brant | 71.5% | 0.4% | 5.0% | 3.4% | 0.4% | 19.1% | 0.1% |
| Brock | 77.1% | 0.8% | 4.7% | 1.1% | 0.3% | 15.8% | 0.2% |
| Brockville | 75.1% | 5.8% | 16.1% | 2.7% | 0.3% | 0.0% | 0.0% |
| Burlington | 78.2% | 3.7% | 14.5% | 2.9% | 0.2% | 0.4% | 0.0% |
| Caledon | 79.2% | 0.2% | 9.3% | 4.3% | 0.1% | 6.3% | 0.6% |
| Cambridge | 74.9% | 4.3% | 14.6% | 5.7% | 0.2% | 0.3% | 0.0% |
| Central Elgin | 75.1% | 0.2% | 4.4% | 0.6% | 0.4% | 19.2% | 0.1% |
| Centre Wellington | 78.4% | 1.5% | 5.3% | 1.8% | 0.2% | 12.6% | 0.2% |
| Chatham-Kent | 54.1% | 1.6% | 8.0% | 1.7% | 0.8% | 33.8% | 0.0% |
| Clarington | 85.5% | 0.7% | 6.9% | 2.2% | 0.4% | 4.0% | 0.2% |
| Collingwood | 83.5% | 1.8% | 12.6% | 1.9% | 0.2% | 0.1% | 0.0% |
| Cornwall | 66.8% | 5.6% | 25.3% | 2.2% | 0.0% | 0.1% | 0.0% |
| East Gwillimbury | 83.7% | 0.3% | 9.1% | 1.6% | 0.2% | 4.9% | 0.2% |
| Elliot Lake | 83.3% | 5.9% | 9.6% | 0.5% | 0.7% | 0.0% | 0.0% |
| Erin | 83.3% | 0.3% | 3.6% | 1.2% | 0.1% | 11.0% | 0.5% |
| Espanola | 80.2% | 1.7% | 12.4% | 5.0% | 0.4% | 0.0% | 0.2% |
| Fort Erie | 87.6% | 1.4% | 7.5% | 1.6% | 0.4% | 1.4% | 0.0% |
| Georgina | 89.9% | 1.3% | 5.9% | 0.3% | 0.2% | 2.3% | 0.1% |
| Gravenhurst | 90.6% | 0.7% | 7.4% | 0.3% | 0.7% | 0.1% | 0.2% |
| Greater Sudbury | 80.2% | 3.9% | 12.4% | 3.0% | 0.3% | 0.1% | 0.1% |
| Greenstone | 24.5% | 0.6% | 16.3% | 1.4% | 57.3% | 0.0% | 0.0% |
| Grey Highlands | 76.0% | 0.3% | 2.5% | 2.0% | 0.1% | 18.0% | 1.1% |
| Grimsby | 88.5% | 0.7% | 7.6% | 1.2% | 0.2% | 1.8% | 0.0% |
| Guelph | 79.1% | 4.7% | 11.7% | 4.3% | 0.2% | 0.0% | 0.0% |
| Guelph-Eramosa | 78.8% | 0.2% | 4.1% | 1.1% | 0.3% | 15.4% | 0.1% |
| Haldimand | 74.7% | 0.8% | 5.0% | 3.4% | 1.1% | 14.8% | 0.1% |
| Halton Hills | 83.3% | 1.1% | 9.6% | 2.8% | 0.1% | 3.0% | 0.1% |
| Hamilton | 80.6% | 4.7% | 10.6% | 2.0% | 0.4% | 1.7% | 0.0% |
| Huntsville | 85.4% | 0.8% | 11.3% | 1.2% | 0.9% | 0.1% | 0.4% |
| Ingersoll | 79.4% | 2.1% | 10.2% | 7.9% | 0.3% | 0.0% | 0.0% |
| Innisfil | 86.5% | 0.3% | 7.2% | 0.8% | 0.4% | 4.7% | 0.1% |

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

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Kenora | 80.9% | 1.7% | 13.3% | 2.0% | 2.0% | 0.1% | 0.0% |
| Kincardine | 67.6% | 0.8% | 11.0% | 4.4% | 0.0% | 16.1% | 0.1% |
| King | 88.8% | 0.2% | 3.1% | 0.8% | 0.4% | 6.5% | 0.3% |
| Kingston | 76.8% | 7.1% | 14.2% | 1.1% | 0.3% | 0.3% | 0.0% |
| Kingsville | 67.2% | 0.8% | 6.2% | 1.5% | 0.5% | 23.7% | 0.0% |
| Kitchener | 79.4% | 6.6% | 12.3% | 1.6% | 0.0% | 0.1% | 0.0% |
| Lambton Shores | 75.1% | 0.9% | 5.8% | 0.6% | 0.3% | 17.4% | 0.0% |
| Leamington | 60.6% | 2.1% | 10.0% | 1.4% | 0.7% | 25.1% | 0.0% |
| Lincoln | 77.8% | 0.6% | 6.3% | 3.1% | 0.6% | 11.6% | 0.0% |
| London | 81.0% | 5.0% | 11.8% | 1.3% | 0.2% | 0.7% | 0.0% |
| Mapleton | 45.9% | 0.1% | 2.0% | 1.7% | 0.5% | 49.3% | 0.4% |
| Markham | 83.1% | 1.1% | 13.8% | 1.8% | 0.1% | 0.2% | 0.0% |
| Meaford | 80.8% | 1.5% | 5.8% | 0.3% | 0.4% | 10.6% | 0.7% |
| Middlesex Centre | 64.5% | 0.3% | 3.0% | 0.4% | 3.3% | 28.4% | 0.1% |
| Milton | 80.8% | 0.9% | 12.8% | 3.1% | 0.4% | 1.9% | 0.1% |
| Minto | 63.5% | 1.0% | 7.4% | 2.3% | 0.3% | 25.5% | 0.0% |
| Mississauga | 72.3% | 3.1% | 20.5% | 4.0% | 0.1% | 0.0% | 0.0% |
| Newmarket | 82.8% | 1.6% | 13.1% | 2.4% | 0.1% | 0.0% | 0.0% |
| Niagara Falls | 67.2% | 2.7% | 28.0% | 1.2% | 0.4% | 0.6% | 0.0% |
| Niagara-on-the-Lake | 76.2% | 0.4% | 14.3% | 0.9% | 0.4% | 7.8% | 0.0% |
| Norfolk | 72.5% | 0.9% | 6.2% | 1.3% | 0.6% | 18.3% | 0.3% |
| North Bay | 78.3% | 4.5% | 14.1% | 1.8% | 1.2% | 0.0% | 0.0% |
| North Dumfries | 71.6% | 0.3% | 8.8% | 6.0% | 4.2% | 9.0% | 0.1% |
| North Middlesex | 36.4% | 0.5% | 2.0% | 0.7% | 0.8% | 59.3% | 0.4% |
| North Perth | 49.2% | 0.7% | 7.0% | 2.0% | 0.3% | 40.7% | 0.0% |
| Oakville | 83.7% | 2.0% | 12.0% | 2.0% | 0.1% | 0.1% | 0.0% |
| Orangeville | 82.6% | 2.3% | 13.3% | 1.6% | 0.2% | 0.0% | 0.0% |
| Orillia | 75.0% | 5.1% | 18.2% | 1.5% | 0.3% | 0.0% | 0.0% |
| Oshawa | 79.1% | 5.0% | 12.9% | 2.3% | 0.2% | 0.5% | 0.0% |
| Ottawa | 78.3% | 5.5% | 14.6% | 0.9% | 0.2% | 0.6% | 0.0% |
| Owen Sound | 74.2% | 6.8% | 17.2% | 1.4% | 0.3% | 0.1% | 0.0% |
| Parry Sound | 74.6% | 2.9% | 21.1% | 1.1% | 0.2% | 0.1% | 0.0% |
| Pelham | 89.8% | 0.8% | 3.1% | 0.2% | 0.6% | 5.4% | 0.1% |
| Peterborough | 78.0% | 6.5% | 13.9% | 1.4% | 0.2% | 0.1% | 0.0% |
| Pickering | 82.0% | 0.6% | 12.7% | 2.5% | 0.2% | 1.9% | 0.0% |
| Port Colborne | 82.8% | 2.7% | 7.0% | 4.4% | 0.6% | 2.6% | 0.0% |

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

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Prince Edward County | 85.9% | 1.0% | 6.3% | 0.6% | 0.1% | 6.0% | 0.1% |
| Puslinch | 79.1% | 0.1% | 7.3% | 6.1% | 0.3% | 6.6% | 0.5% |
| Quinte West | 77.1% | 2.7% | 15.3% | 1.5% | 0.8% | 2.6% | 0.1% |
| Richmond Hill | 87.9% | 1.4% | 9.1% | 1.5% | 0.1% | 0.1% | 0.0% |
| Sarnia | 77.1% | 4.2% | 13.0% | 3.2% | 0.7% | 1.8% | 0.0% |
| Saugeen Shores | 88.9% | 1.6% | 6.2% | 0.1% | 0.2% | 2.8% | 0.1% |
| Sault Ste. Marie | 78.1% | 4.4% | 14.6% | 2.4% | 0.4% | 0.0% | 0.0% |
| Scugog | 81.6% | 0.4% | 6.7% | 1.1% | 0.3% | 9.6% | 0.4% |
| Springwater | 84.4% | 0.2% | 4.0% | 1.2% | 0.7% | 9.0% | 0.5% |
| St. Catharines | 78.9% | 5.3% | 13.3% | 1.6% | 0.2% | 0.8% | 0.0% |
| St. Marys | 80.3% | 2.1% | 8.8% | 7.7% | 0.3% | 0.8% | 0.0% |
| St. Thomas | 82.3% | 4.0% | 9.6% | 3.4% | 0.3% | 0.4% | 0.0% |
| Stratford | 79.0% | 4.6% | 12.7% | 3.2% | 0.2% | 0.3% | 0.0% |
| Strathroy-Caradoc | 72.8% | 1.9% | 7.6% | 2.7% | 2.3% | 12.6% | 0.1% |
| Tecumseh | 77.3% | 0.7% | 11.5% | 6.5% | 0.5% | 3.6% | 0.0% |
| The Blue Mountains | 91.4% | 0.1% | 4.7% | 0.2% | 0.1% | 3.1% | 0.3% |
| Thorold | 79.0% | 4.9% | 8.6% | 3.9% | 1.1% | 2.3% | 0.0% |
| Thunder Bay | 78.2% | 3.7% | 16.3% | 1.4% | 0.4% | 0.0% | 0.0% |
| Tillsonburg | 81.4% | 3.4% | 10.7% | 3.8% | 0.3% | 0.4% | 0.0% |
| Timmins | 77.9% | 2.0% | 15.5% | 4.0% | 0.4% | 0.2% | 0.0% |
| Toronto | 74.5% | 6.2% | 17.7% | 1.5% | 0.1% | 0.0% | 0.0% |
| Vaughan | 77.2% | 0.3% | 16.3% | 5.9% | 0.1% | 0.2% | 0.0% |
| Wainfleet | 84.1% | 0.1% | 1.9% | 0.4% | 0.5% | 13.0% | 0.1% |
| Waterloo | 79.7% | 4.9% | 13.0% | 2.2% | 0.2% | 0.0% | 0.0% |
| Welland | 85.0% | 4.1% | 8.4% | 1.6% | 0.5% | 0.3% | 0.0% |
| Wellesley | 64.1% | 0.1% | 2.6% | 4.4% | 0.2% | 28.5% | 0.1% |
| Wellington North | 55.7% | 1.7% | 5.8% | 2.6% | 0.2% | 33.7% | 0.3% |
| West Lincoln | 77.0% | 0.4% | 3.9% | 1.4% | 1.5% | 15.8% | 0.1% |
| Whitby | 84.7% | 2.1% | 10.8% | 1.8% | 0.2% | 0.5% | 0.0% |
| Whitchurch-Stouffville | 88.0% | 0.6% | 6.7% | 2.0% | 0.1% | 2.3% | 0.1% |
| Wilmot | 81.1% | 0.8% | 4.3% | 1.3% | 0.3% | 12.0% | 0.1% |
| Windsor | 74.0% | 3.6% | 18.4% | 3.5% | 0.4% | 0.2% | 0.0% |
| Woolwich | 71.4% | 1.0% | 10.7% | 3.6% | 0.3% | 12.9% | 0.1% |
| **Average** | **77.1%** | **2.2%** | **10.3%** | **2.3%** | **1.0%** | **7.0%** | **0.1%** |
| **Median** | **79.0%** | **1.5%** | **10.0%** | **1.8%** | **0.3%** | **1.8%** | **0.0%** |
| **Min** | **24.5%** | **0.1%** | **1.9%** | **0.1%** | **0.0%** | **0.0%** | **0.0%** |
| **Max** | **91.4%** | **7.1%** | **28.0%** | **7.9%** | **57.3%** | **59.3%** | **1.1%** |

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

| Municipality | Residential |
|---|---|
| The Blue Mountains | 91.4% |
| Gravenhurst | 90.6% |
| Georgina | 89.9% |
| Pelham | 89.8% |
| Saugeen Shores | 88.9% |
| King | 88.8% |
| Grimsby | 88.5% |
| Whitchurch-Stouffville | 88.0% |
| Richmond Hill | 87.9% |
| Fort Erie | 87.6% |

| Municipality | Industrial |
|---|---|
| Ingersoll | 7.9% |
| St. Marys | 7.7% |
| Tecumseh | 6.5% |
| Puslinch | 6.1% |
| North Dumfries | 6.0% |
| Vaughan | 5.9% |
| Cambridge | 5.7% |
| Espanola | 5.0% |
| Kincardine | 4.4% |
| Port Colborne | 4.4% |

| Municipality | Multi-Residential |
|---|---|
| Kingston | 7.1% |
| Owen Sound | 6.8% |
| Kitchener | 6.6% |
| Peterborough | 6.5% |
| Toronto | 6.2% |
| Elliot Lake | 5.9% |
| Brockville | 5.8% |
| Cornwall | 5.6% |
| Ottawa | 5.5% |
| Belleville | 5.4% |

| Municipality | Pipelines |
|---|---|
| Greenstone | 57.3% |
| North Dumfries | 4.2% |
| Middlesex Centre | 3.3% |
| Strathroy-Caradoc | 2.3% |
| Kenora | 2.0% |
| West Lincoln | 1.5% |
| North Bay | 1.2% |
| Haldimand | 1.1% |
| Thorold | 1.1% |
| Huntsville | 0.9% |

| Municipality | Commercial |
|---|---|
| Niagara Falls | 28.0% |
| Cornwall | 25.3% |
| Parry Sound | 21.1% |
| Mississauga | 20.5% |
| Belleville | 20.0% |
| Windsor | 18.4% |
| Orillia | 18.2% |
| Toronto | 17.7% |
| Barrie | 17.6% |
| Owen Sound | 17.2% |

| Municipality | Farmlands |
|---|---|
| North Middlesex | 59.3% |
| Mapleton | 49.3% |
| North Perth | 40.7% |
| Chatham-Kent | 33.8% |
| Wellington North | 33.7% |
| Wellesley | 28.5% |
| Middlesex Centre | 28.4% |
| Minto | 25.5% |
| Leamington | 25.1% |
| Kingsville | 23.7% |

## Weighted Assessment Composition (Sorted Alphabetically)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Aurora | 85.1% | 1.0% | 11.6% | 2.1% | 0.1% | 0.0% | 0.0% |
| Barrie | 70.9% | 3.2% | 22.9% | 2.7% | 0.2% | 0.0% | 0.0% |
| Belleville | 54.5% | 10.7% | 29.3% | 4.8% | 0.4% | 0.2% | 0.0% |
| Bracebridge | 87.2% | 1.2% | 10.3% | 0.9% | 0.4% | 0.0% | 0.1% |
| Brampton | 75.3% | 3.0% | 16.7% | 4.8% | 0.2% | 0.1% | 0.0% |
| Brant | 74.6% | 0.7% | 9.9% | 9.0% | 0.8% | 5.0% | 0.0% |
| Brock | 84.5% | 1.7% | 7.3% | 2.6% | 0.4% | 3.5% | 0.1% |
| Brockville | 60.5% | 8.2% | 25.2% | 5.6% | 0.5% | 0.0% | 0.0% |
| Burlington | 69.1% | 7.4% | 17.6% | 5.7% | 0.2% | 0.1% | 0.0% |
| Caledon | 80.0% | 0.4% | 12.2% | 6.1% | 0.1% | 1.1% | 0.2% |
| Cambridge | 61.4% | 6.2% | 23.2% | 9.0% | 0.2% | 0.1% | 0.0% |
| Central Elgin | 84.1% | 0.4% | 8.0% | 1.6% | 0.5% | 5.4% | 0.0% |
| Centre Wellington | 81.0% | 3.0% | 8.0% | 4.3% | 0.4% | 3.3% | 0.0% |
| Chatham-Kent | 64.3% | 4.1% | 17.1% | 4.4% | 1.3% | 8.8% | 0.0% |
| Clarington | 83.2% | 1.3% | 9.5% | 4.6% | 0.5% | 0.8% | 0.1% |
| Collingwood | 79.3% | 2.6% | 15.4% | 2.5% | 0.2% | 0.0% | 0.0% |
| Cornwall | 49.8% | 9.8% | 36.3% | 4.0% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 86.1% | 0.3% | 10.2% | 1.9% | 0.2% | 1.3% | 0.1% |
| Elliot Lake | 73.9% | 10.8% | 14.1% | 0.6% | 0.5% | 0.0% | 0.0% |
| Erin | 87.9% | 0.6% | 5.5% | 2.7% | 0.2% | 2.9% | 0.1% |
| Espanola | 64.1% | 2.7% | 17.1% | 15.6% | 0.4% | 0.0% | 0.0% |
| Fort Erie | 80.7% | 2.6% | 11.8% | 3.9% | 0.6% | 0.3% | 0.0% |
| Georgina | 91.1% | 1.3% | 6.5% | 0.4% | 0.2% | 0.6% | 0.0% |
| Gravenhurst | 90.4% | 0.7% | 8.0% | 0.3% | 0.5% | 0.0% | 0.0% |
| Greater Sudbury | 64.2% | 6.3% | 21.1% | 7.9% | 0.5% | 0.0% | 0.0% |
| Greenstone | 26.5% | 1.4% | 23.0% | 3.1% | 46.0% | 0.0% | 0.0% |
| Grey Highlands | 86.2% | 0.4% | 3.7% | 4.3% | 0.1% | 5.1% | 0.3% |
| Grimsby | 83.0% | 1.3% | 12.2% | 2.7% | 0.3% | 0.4% | 0.0% |
| Guelph | 66.5% | 7.6% | 17.9% | 7.8% | 0.3% | 0.0% | 0.0% |
| Guelph-Eramosa | 85.4% | 0.5% | 6.5% | 2.8% | 0.6% | 4.2% | 0.0% |
| Haldimand | 76.7% | 2.0% | 8.0% | 7.7% | 1.7% | 3.8% | 0.0% |
| Halton Hills | 79.0% | 2.4% | 12.2% | 5.7% | 0.1% | 0.6% | 0.0% |
| Hamilton | 66.3% | 10.5% | 17.0% | 5.3% | 0.6% | 0.2% | 0.0% |
| Huntsville | 85.0% | 0.8% | 12.2% | 1.3% | 0.6% | 0.0% | 0.1% |
| Ingersoll | 63.4% | 4.6% | 15.4% | 16.2% | 0.3% | 0.0% | 0.0% |
| Innisfil | 87.6% | 0.4% | 9.1% | 1.1% | 0.6% | 1.2% | 0.0% |

## Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Kenora | 68.5% | 2.2% | 22.5% | 4.3% | 2.5% | 0.0% | 0.0% |
| Kincardine | 72.3% | 0.8% | 14.4% | 8.1% | 0.0% | 4.3% | 0.0% |
| King | 93.2% | 0.2% | 3.5% | 0.9% | 0.4% | 1.7% | 0.1% |
| Kingston | 63.6% | 10.6% | 23.1% | 2.3% | 0.3% | 0.1% | 0.0% |
| Kingsville | 78.8% | 1.8% | 7.8% | 3.8% | 0.8% | 6.9% | 0.0% |
| Kitchener | 67.5% | 9.9% | 20.1% | 2.5% | 0.0% | 0.0% | 0.0% |
| Lambton Shores | 81.8% | 1.8% | 9.8% | 1.4% | 0.4% | 4.7% | 0.0% |
| Leamington | 71.0% | 4.9% | 12.5% | 3.2% | 1.0% | 7.4% | 0.0% |
| Lincoln | 76.5% | 1.3% | 10.6% | 7.7% | 1.0% | 2.9% | 0.0% |
| London | 69.7% | 8.2% | 19.6% | 2.1% | 0.4% | 0.1% | 0.0% |
| Mapleton | 68.7% | 0.4% | 4.3% | 6.2% | 1.8% | 18.4% | 0.1% |
| Markham | 81.8% | 1.1% | 14.9% | 2.1% | 0.1% | 0.0% | 0.0% |
| Meaford | 85.8% | 2.3% | 8.0% | 0.5% | 0.4% | 2.8% | 0.2% |
| Middlesex Centre | 80.9% | 0.6% | 4.3% | 0.8% | 4.4% | 8.9% | 0.0% |
| Milton | 74.5% | 1.7% | 17.0% | 6.0% | 0.4% | 0.3% | 0.0% |
| Minto | 71.6% | 2.1% | 12.3% | 6.1% | 0.7% | 7.2% | 0.0% |
| Mississauga | 64.3% | 4.9% | 25.4% | 5.4% | 0.1% | 0.0% | 0.0% |
| Newmarket | 81.1% | 1.5% | 14.3% | 3.0% | 0.1% | 0.0% | 0.0% |
| Niagara Falls | 53.9% | 4.4% | 38.7% | 2.3% | 0.5% | 0.1% | 0.0% |
| Niagara-on-the-Lake | 71.4% | 0.7% | 23.4% | 2.0% | 0.6% | 1.8% | 0.0% |
| Norfolk | 78.8% | 1.7% | 11.3% | 2.3% | 1.0% | 5.0% | 0.1% |
| North Bay | 66.1% | 8.4% | 22.3% | 2.0% | 1.2% | 0.0% | 0.0% |
| North Dumfries | 66.5% | 0.6% | 15.7% | 10.6% | 4.5% | 2.1% | 0.0% |
| North Middlesex | 64.7% | 1.4% | 3.7% | 2.1% | 1.5% | 26.4% | 0.2% |
| North Perth | 66.4% | 2.1% | 12.0% | 5.1% | 0.6% | 13.7% | 0.0% |
| Oakville | 76.3% | 4.1% | 15.6% | 4.0% | 0.1% | 0.0% | 0.0% |
| Orangeville | 76.3% | 5.7% | 14.9% | 3.0% | 0.1% | 0.0% | 0.0% |
| Orillia | 62.5% | 6.4% | 28.4% | 2.2% | 0.6% | 0.0% | 0.0% |
| Oshawa | 67.9% | 8.0% | 19.4% | 4.3% | 0.2% | 0.1% | 0.0% |
| Ottawa | 66.9% | 6.6% | 24.4% | 1.7% | 0.3% | 0.1% | 0.0% |
| Owen Sound | 59.4% | 11.4% | 25.6% | 2.9% | 0.7% | 0.0% | 0.0% |
| Parry Sound | 64.9% | 3.8% | 29.8% | 1.3% | 0.2% | 0.0% | 0.0% |
| Pelham | 90.0% | 1.7% | 5.4% | 0.4% | 1.1% | 1.4% | 0.0% |
| Peterborough | 67.9% | 10.6% | 19.1% | 2.2% | 0.2% | 0.0% | 0.0% |
| Pickering | 76.3% | 1.0% | 17.0% | 5.1% | 0.2% | 0.4% | 0.0% |
| Port Colborne | 73.1% | 4.8% | 10.8% | 9.9% | 0.8% | 0.6% | 0.0% |

## Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

| Municipality | Residential | Multi-Residential | Commercial | Industrial | Pipelines | Farmlands | Forests |
|---|---|---|---|---|---|---|---|
| Prince Edward County | 88.8% | 1.5% | 7.2% | 0.9% | 0.1% | 1.5% | 0.0% |
| Puslinch | 74.1% | 0.1% | 9.9% | 13.6% | 0.6% | 1.6% | 0.1% |
| Quinte West | 69.5% | 5.1% | 21.0% | 3.2% | 0.7% | 0.6% | 0.0% |
| Richmond Hill | 86.9% | 1.4% | 10.0% | 1.7% | 0.1% | 0.0% | 0.0% |
| Sarnia | 65.2% | 8.5% | 18.8% | 6.3% | 0.7% | 0.4% | 0.0% |
| Saugeen Shores | 89.6% | 1.6% | 7.7% | 0.2% | 0.2% | 0.7% | 0.0% |
| Sault Ste. Marie | 60.6% | 4.5% | 25.5% | 8.8% | 0.6% | 0.0% | 0.0% |
| Scugog | 84.5% | 0.8% | 9.9% | 2.4% | 0.3% | 2.0% | 0.1% |
| Springwater | 89.3% | 0.3% | 5.2% | 1.7% | 1.0% | 2.4% | 0.1% |
| St. Catharines | 67.3% | 9.0% | 19.8% | 3.3% | 0.3% | 0.2% | 0.0% |
| St. Marys | 69.2% | 2.2% | 11.6% | 16.4% | 0.4% | 0.2% | 0.0% |
| St. Thomas | 68.8% | 8.3% | 15.5% | 7.0% | 0.3% | 0.1% | 0.0% |
| Stratford | 64.2% | 7.8% | 20.3% | 7.2% | 0.3% | 0.1% | 0.0% |
| Strathroy-Caradoc | 76.6% | 3.5% | 9.0% | 5.0% | 2.6% | 3.3% | 0.0% |
| Tecumseh | 73.6% | 1.4% | 11.6% | 11.9% | 0.6% | 0.8% | 0.0% |
| The Blue Mountains | 92.4% | 0.1% | 6.0% | 0.4% | 0.1% | 0.8% | 0.1% |
| Thorold | 69.9% | 6.2% | 13.2% | 8.4% | 1.7% | 0.5% | 0.0% |
| Thunder Bay | 61.8% | 7.8% | 26.4% | 3.2% | 0.8% | 0.0% | 0.0% |
| Tillsonburg | 67.1% | 7.7% | 16.6% | 8.2% | 0.3% | 0.1% | 0.0% |
| Timmins | 63.2% | 2.8% | 24.0% | 9.1% | 0.8% | 0.0% | 0.0% |
| Toronto | 53.1% | 12.5% | 31.3% | 3.0% | 0.1% | 0.0% | 0.0% |
| Vaughan | 75.0% | 0.2% | 17.3% | 7.2% | 0.1% | 0.1% | 0.0% |
| Wainfleet | 90.8% | 0.1% | 3.5% | 1.1% | 1.0% | 3.5% | 0.0% |
| Waterloo | 67.6% | 7.3% | 21.3% | 3.6% | 0.2% | 0.0% | 0.0% |
| Welland | 75.3% | 7.3% | 12.9% | 3.7% | 0.7% | 0.1% | 0.0% |
| Wellesley | 75.2% | 0.3% | 6.0% | 9.9% | 0.2% | 8.4% | 0.0% |
| Wellington North | 67.5% | 3.8% | 10.2% | 7.6% | 0.7% | 10.2% | 0.1% |
| West Lincoln | 81.3% | 0.8% | 7.1% | 3.8% | 2.7% | 4.2% | 0.0% |
| Whitby | 78.3% | 3.6% | 14.3% | 3.5% | 0.2% | 0.1% | 0.0% |
| Whitchurch-Stouffville | 89.0% | 0.6% | 7.2% | 2.4% | 0.1% | 0.6% | 0.0% |
| Wilmot | 83.7% | 1.7% | 8.6% | 2.5% | 0.4% | 3.1% | 0.0% |
| Windsor | 57.4% | 7.1% | 28.1% | 6.9% | 0.6% | 0.0% | 0.0% |
| Woolwich | 68.7% | 1.5% | 19.6% | 6.7% | 0.4% | 3.1% | 0.0% |
| **Average** | **73.7%** | **3.7%** | **15.0%** | **4.5%** | **1.0%** | **2.0%** | **0.0%** |
| **Median** | **73.9%** | **2.2%** | **14.1%** | **3.6%** | **0.4%** | **0.3%** | **0.0%** |
| **Min** | **26.5%** | **0.1%** | **3.5%** | **0.2%** | **0.0%** | **0.0%** | **0.0%** |
| **Max** | **93.2%** | **12.5%** | **38.7%** | **16.4%** | **46.0%** | **26.4%** | **0.3%** |

## 2016 Shift In Tax Burden—Unweighted to Weighted Residential Assessment

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

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|---|---|---|---|
| Toronto | 74.5% | 53.1% | -28.7% |
| Cornwall | 66.8% | 49.8% | -25.4% |
| Belleville | 70.4% | 54.5% | -22.6% |
| Sault Ste. Marie | 78.1% | 60.6% | -22.4% |
| Windsor | 74.0% | 57.4% | -22.4% |
| Thunder Bay | 78.2% | 61.8% | -20.9% |
| Ingersoll | 79.4% | 63.4% | -20.2% |
| Espanola | 80.2% | 64.1% | -20.2% |
| Greater Sudbury | 80.2% | 64.2% | -20.0% |
| Owen Sound | 74.2% | 59.4% | -20.0% |
| Niagara Falls | 67.2% | 53.9% | -19.7% |
| Brockville | 75.1% | 60.5% | -19.5% |
| Timmins | 77.9% | 63.2% | -18.9% |
| Stratford | 79.0% | 64.2% | -18.6% |
| Cambridge | 74.9% | 61.4% | -18.0% |
| Hamilton | 80.6% | 66.3% | -17.7% |
| Tillsonburg | 81.4% | 67.1% | -17.6% |
| Kingston | 76.8% | 63.6% | -17.2% |
| Orillia | 75.0% | 62.5% | -16.7% |
| St. Thomas | 82.3% | 68.8% | -16.4% |
| Guelph | 79.1% | 66.5% | -16.0% |
| North Bay | 78.3% | 66.1% | -15.6% |
| Sarnia | 77.1% | 65.2% | -15.4% |
| Kenora | 80.9% | 68.5% | -15.2% |
| Waterloo | 79.7% | 67.6% | -15.2% |
| Kitchener | 79.4% | 67.5% | -15.1% |
| St. Catharines | 78.9% | 67.3% | -14.7% |
| Ottawa | 78.3% | 66.9% | -14.5% |
| Oshawa | 79.1% | 67.9% | -14.1% |

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|---|---|---|---|
| London | 81.0% | 69.7% | -14.0% |
| St. Marys | 80.3% | 69.2% | -13.8% |
| Parry Sound | 74.6% | 64.9% | -13.0% |
| Peterborough | 78.0% | 67.9% | -12.9% |
| Burlington | 78.2% | 69.1% | -11.7% |
| Port Colborne | 82.8% | 73.1% | -11.7% |
| Thorold | 79.0% | 69.9% | -11.5% |
| Welland | 85.0% | 75.3% | -11.4% |
| Elliot Lake | 83.3% | 73.9% | -11.3% |
| Mississauga | 72.3% | 64.3% | -11.1% |
| Quinte West | 77.1% | 69.5% | -9.9% |
| Oakville | 83.7% | 76.3% | -8.9% |
| Fort Erie | 87.6% | 80.7% | -7.9% |
| Milton | 80.8% | 74.5% | -7.8% |
| Orangeville | 82.6% | 76.3% | -7.7% |
| Whitby | 84.7% | 78.3% | -7.5% |
| Barrie | 76.4% | 70.9% | -7.2% |
| North Dumfries | 71.6% | 66.5% | -7.2% |
| Pickering | 82.0% | 76.3% | -7.0% |
| Puslinch | 79.1% | 74.1% | -6.3% |
| Niagara-on-the-Lake | 76.2% | 71.4% | -6.2% |
| Grimsby | 88.5% | 83.0% | -6.2% |
| Brampton | 79.8% | 75.3% | -5.6% |
| Halton Hills | 83.3% | 79.0% | -5.1% |
| Collingwood | 83.5% | 79.3% | -4.9% |
| Tecumseh | 77.3% | 73.6% | -4.7% |
| Woolwich | 71.4% | 68.7% | -3.7% |
| Vaughan | 77.2% | 75.0% | -2.8% |
| Clarington | 85.5% | 83.2% | -2.7% |

## 2016 Shift In Tax Burden—Unweighted to Weighted Residential Assessment (cont'd)

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|---|---|---|---|
| Newmarket | 82.8% | 81.1% | -2.0% |
| Lincoln | 77.8% | 76.5% | -1.6% |
| Markham | 83.1% | 81.8% | -1.6% |
| Aurora | 86.3% | 85.1% | -1.3% |
| Richmond Hill | 87.9% | 86.9% | -1.1% |
| Huntsville | 85.4% | 85.0% | -0.4% |
| Bracebridge | 87.4% | 87.2% | -0.3% |
| Gravenhurst | 90.6% | 90.4% | -0.3% |
| Pelham | 89.8% | 90.0% | 0.3% |
| Saugeen Shores | 88.9% | 89.6% | 0.7% |
| Caledon | 79.2% | 80.0% | 1.1% |
| The Blue Mountains | 91.4% | 92.4% | 1.1% |
| Whitchurch-Stouffville | 88.0% | 89.0% | 1.1% |
| Innisfil | 86.5% | 87.6% | 1.3% |
| Georgina | 89.9% | 91.1% | 1.3% |
| Haldimand | 74.7% | 76.7% | 2.6% |
| East Gwillimbury | 83.7% | 86.1% | 2.9% |
| Wilmot | 81.1% | 83.7% | 3.2% |
| Centre Wellington | 78.4% | 81.0% | 3.3% |
| Prince Edward County | 85.9% | 88.8% | 3.4% |
| Scugog | 81.6% | 84.5% | 3.5% |
| Brant | 71.5% | 74.6% | 4.3% |
| King | 88.8% | 93.2% | 5.0% |
| Strathroy-Caradoc | 72.8% | 76.6% | 5.2% |
| Erin | 83.3% | 87.9% | 5.5% |

| Municipality | Residential Unweighted Assessment | Residential Weighted Assessment | Change % Unweighted to Weighted |
|---|---|---|---|
| West Lincoln | 77.0% | 81.3% | 5.6% |
| Springwater | 84.4% | 89.3% | 5.7% |
| Meaford | 80.8% | 85.8% | 6.3% |
| Kincardine | 67.6% | 72.3% | 6.9% |
| Wainfleet | 84.1% | 90.8% | 8.0% |
| Greenstone | 24.5% | 26.5% | 8.4% |
| Guelph-Eramosa | 78.8% | 85.4% | 8.4% |
| Norfolk | 72.5% | 78.8% | 8.7% |
| Lambton Shores | 75.1% | 81.8% | 9.0% |
| Brock | 77.1% | 84.5% | 9.6% |
| Central Elgin | 75.1% | 84.1% | 11.9% |
| Minto | 63.5% | 71.6% | 12.8% |
| Grey Highlands | 76.0% | 86.2% | 13.4% |
| Leamington | 60.6% | 71.0% | 17.1% |
| Kingsville | 67.2% | 78.8% | 17.2% |
| Wellesley | 64.1% | 75.2% | 17.4% |
| Chatham-Kent | 54.1% | 64.3% | 19.0% |
| Wellington North | 55.7% | 67.5% | 21.0% |
| Middlesex Centre | 64.5% | 80.9% | 25.5% |
| North Perth | 49.2% | 66.4% | 34.9% |
| Mapleton | 45.9% | 68.7% | 49.6% |
| North Middlesex | 36.4% | 64.7% | 77.8% |
| **Average** | **77.1%** | **73.7%** | **-3.3%** |
| **Median** | **79.0%** | **73.9%** | **-5.1%** |
| **Min** | **24.5%** | **26.5%** | **-28.7%** |
| **Max** | **91.4%** | **93.2%** | **77.8%** |

## Residential Property Types Summary

Residential properties were broken down by the main property types to provide an indication of the housing mix in each municipality.

(*000's)*

| Area | Single Family Detached | Link Home | Freehold Town. | Semi-Detached | Single on Water | Condo | Seasonal | Weighted Median Assessed Values |
|---|---|---|---|---|---|---|---|---|
| Total Average | $ 303 | $ 272 | $ 251 | $ 227 | $ 562 | $ 203 | $ 336 | $ 292 |
| Total Median | $ 254 | $ 238 | $ 233 | $ 197 | $ 464 | $ 191 | $ 293 | $ 266 |
| Eastern Average | $ 233 | $ 219 | $ 219 | $ 177 | $ 419 | $ 176 | $ 234 | $ 228 |
| Eastern Median | $ 203 | $ 221 | $ 217 | $ 155 | $ 348 | $ 171 | $ 262 | $ 211 |
| GTA Average | $ 481 | $ 378 | $ 355 | $ 346 | $ 914 | $ 273 | $ 383 | $ 432 |
| GTA Median | $ 474 | $ 369 | $ 348 | $ 350 | $ 547 | $ 271 | $ 345 | $ 429 |
| Niagara/Hamilton Avg. | $ 256 | $ 235 | $ 255 | $ 187 | $ 503 | $ 173 | $ 424 | $ 254 |
| Niagara/Hamilton Median | $ 236 | $ 248 | $ 240 | $ 189 | $ 447 | $ 185 | $ 450 | $ 266 |
| North Average | $ 162 | $ 167 | $ 160 | $ 123 | $ 299 | $ 157 | $ 223 | $ 166 |
| North Median | $ 176 | $ 180 | $ 152 | $ 115 | $ 296 | $ 159 | $ 218 | $ 175 |
| Sim./Musk./Duff. Avg. | $ 273 | $ 225 | $ 226 | $ 200 | $ 553 | $ 280 | $ 410 | $ 293 |
| Sim./Musk./Duff. Median | $ 272 | $ 223 | $ 224 | $ 189 | $ 505 | $ 229 | $ 384 | $ 285 |
| Southwest Average | $ 274 | $ 222 | $ 215 | $ 213 | $ 537 | $ 168 | $ 373 | $ 270 |
| Southwest Median | $ 244 | $ 212 | $ 216 | $ 188 | $ 467 | $ 165 | $ 353 | $ 242 |

## Building Construction Activity (sorted from lowest to highest 2015 activity per capita)

The table summarizes the 2015 residential and non-residential building permit values in each area municipality. To put these values into context, the building permit value per capita is also summarized to get an appreciation of the relative building activity in each municipality. The chart is sorted from lowest to highest based on building permit value per capita for 2015.

| Municipality | % Residential 2015 | % Non-Residential 2015 | 2015 per Capita |
|---|---|---|---|
| Brockville | 51% | 49% | $ 590 |
| Cornwall | 57% | 43% | $ 782 |
| Greenstone | 34% | 66% | $ 786 |
| Chatham-Kent | 46% | 54% | $ 827 |
| St. Catharines | 57% | 43% | $ 849 |
| Elliot Lake | 43% | 57% | $ 871 |
| Port Colborne | 35% | 65% | $ 966 |
| Sarnia | 45% | 55% | $ 981 |
| Timmins | 28% | 72% | $ 1,015 |
| Meaford | 100% | 0% | $ 1,066 |
| Espanola | 21% | 79% | $ 1,121 |
| Owen Sound | 62% | 38% | $ 1,123 |
| North Bay | 32% | 68% | $ 1,204 |
| Parry Sound | 29% | 71% | $ 1,208 |
| Central Elgin | N/A | N/A | $ 1,212 |
| Tillsonburg | 74% | 26% | $ 1,217 |
| Kingston | 47% | 53% | $ 1,218 |
| Ingersoll | 77% | 23% | $ 1,236 |
| Belleville | 54% | 46% | $ 1,239 |
| Cambridge | 53% | 47% | $ 1,252 |
| Kenora | 61% | 39% | $ 1,274 |
| Whitby | 73% | 27% | $ 1,288 |
| Peterborough | 58% | 42% | $ 1,306 |
| Hamilton | 86% | 14% | $ 1,324 |
| Lincoln | 72% | 28% | $ 1,325 |
| Welland | 63% | 37% | $ 1,347 |
| Barrie | 30% | 70% | $ 1,367 |
| Windsor | 49% | 51% | $ 1,387 |
| Brock | 73% | 27% | $ 1,407 |
| Grimsby | 88% | 12% | $ 1,420 |

| Municipality | % Residential 2015 | % Non-Residential 2015 | 2015 per Capita |
|---|---|---|---|
| Thunder Bay | 29% | 71% | $ 1,425 |
| Greater Sudbury | 38% | 62% | $ 1,427 |
| Norfolk | 84% | 16% | $ 1,440 |
| Tecumseh | 88% | 12% | $ 1,471 |
| Pickering | 73% | 27% | $ 1,488 |
| Orillia | 57% | 43% | $ 1,504 |
| Wellington North | 44% | 56% | $ 1,540 |
| Whitchurch-Stouffville | 80% | 20% | $ 1,570 |
| Bracebridge | 74% | 26% | $ 1,579 |
| Sault Ste. Marie | 46% | 54% | $ 1,625 |
| Wilmot | 77% | 23% | $ 1,631 |
| Mississauga | 44% | 56% | $ 1,672 |
| Scugog | 31% | 69% | $ 1,705 |
| Collingwood | 82% | 18% | $ 1,717 |
| North Middlesex | 36% | 64% | $ 1,753 |
| St. Marys | 85% | 15% | $ 1,807 |
| London | 61% | 39% | $ 1,833 |
| Pelham | 88% | 12% | $ 1,919 |
| Haldimand | 39% | 61% | $ 1,979 |
| Woolwich | 30% | 70% | $ 2,108 |
| Ottawa | 54% | 46% | $ 2,214 |
| Erin | 93% | 7% | $ 2,247 |
| Thorold | 58% | 42% | $ 2,250 |
| Brant | 31% | 69% | $ 2,286 |
| Kingsville | 67% | 33% | $ 2,291 |
| Halton Hills | 62% | 38% | $ 2,320 |
| Markham | 47% | 53% | $ 2,372 |
| Kitchener | 70% | 30% | $ 2,386 |

## Building Construction Activity (sorted from lowest to highest 2015 activity per capita) (cont'd)

| Municipality | % Residential 2015 | % Non-Residential 2015 | 2015 per Capita |
|---|---|---|---|
| Fort Erie | 42% | 58% | $ 2,407 |
| Wainfleet | 75% | 25% | $ 2,444 |
| Leamington | 30% | 70% | $ 2,445 |
| North Dumfries | 49% | 51% | $ 2,478 |
| Niagara Falls | 86% | 14% | $ 2,508 |
| Stratford | 67% | 33% | $ 2,521 |
| Quinte West | 48% | 52% | $ 2,552 |
| Toronto | 32% | 68% | $ 2,572 |
| Saugeen Shores | 65% | 35% | $ 2,686 |
| Middlesex Centre | 52% | 48% | $ 2,762 |
| Burlington | 35% | 65% | $ 2,771 |
| Minto | 38% | 62% | $ 2,832 |
| Lambton Shores | 47% | 53% | $ 2,894 |
| East Gwillimbury | 94% | 6% | $ 2,932 |
| Gravenhurst | 86% | 14% | $ 2,967 |
| Prince Edward County | 85% | 15% | $ 3,024 |
| Guelph-Eramosa | 64% | 36% | $ 3,080 |
| St. Thomas | 31% | 69% | $ 3,118 |
| Newmarket | 83% | 17% | $ 3,177 |
| Milton | 54% | 46% | $ 3,208 |
| Huntsville | 87% | 13% | $ 3,218 |
| North Perth | 41% | 59% | $ 3,233 |
| Georgina | 95% | 5% | $ 3,307 |
| Waterloo | 69% | 31% | $ 3,322 |

| Municipality | % Residential 2015 | % Non-Residential 2015 | 2015 per Capita |
|---|---|---|---|
| Centre Wellington | 55% | 45% | $ 3,463 |
| Innisfil | 59% | 41% | $ 3,490 |
| Oshawa | 81% | 19% | $ 3,492 |
| Guelph | 69% | 31% | $ 3,835 |
| Clarington | 81% | 19% | $ 3,918 |
| Brampton | 87% | 13% | $ 4,016 |
| Oakville | 77% | 23% | $ 4,097 |
| Wellesley | 15% | 85% | $ 4,099 |
| Vaughan | 67% | 33% | $ 4,120 |
| Grey Highlands | 37% | 63% | $ 4,122 |
| Puslinch | 91% | 9% | $ 4,250 |
| Aurora | 64% | 36% | $ 4,651 |
| Springwater | 91% | 9% | $ 5,530 |
| Mapleton | 24% | 76% | $ 5,561 |
| West Lincoln | 48% | 52% | $ 5,653 |
| Caledon | 82% | 18% | $ 6,699 |
| Kincardine | 24% | 76% | $ 6,744 |
| Niagara-on-the-Lake | 70% | 30% | $ 7,710 |
| King | 93% | 7% | $ 12,261 |
| The Blue Mountains | 100% | 0% | $ 16,223 |
| **Average** | **60%** | **40%** | **$ 2,629** |
| **Median** | **59%** | **41%** | **$ 2,230** |
| **Maximum** | **100%** | **85%** | **$ 16,223** |
| **Minimum** | **15%** | **0%** | **$ 590** |

## Building Construction Activity Trend (Grouped by Location)

The table has been sorted by 2015 building construction value per capita by location.

| Municipality | Building Construction Value (000's) 2013 | 2014 | 2015 | 3 Year Per Capita Avg |
|---|---|---|---|---|
| Cornwall | $ 33,454 | $ 55,809 | $ 37,426 | $ 884 |
| Brockville | $ 26,348 | $ 30,354 | $ 13,202 | $ 1,041 |
| Belleville | $ 72,772 | $ 62,489 | $ 63,472 | $ 1,297 |
| Peterborough | $ 119,973 | $ 169,074 | $ 108,954 | $ 1,604 |
| Quinte West | $ 69,433 | $ 64,834 | $ 113,611 | $ 1,859 |
| Kingston | $ 191,551 | $ 441,908 | $ 160,298 | $ 2,032 |
| Prince Edward County | $ 47,672 | $ 50,040 | $ 77,834 | $ 2,271 |
| Ottawa | $ 2,393,480 | $ 2,681,879 | $ 2,138,273 | $ 2,531 |
| **Eastern Average** | **$ 369,335** | **$ 444,548** | **$ 339,134** | **$ 1,690** |
| **Eastern Median** | **$ 71,103** | **$ 63,662** | **$ 93,394** | **$ 1,732** |
| Richmond Hill | $ 250,300 | $ 258,100 | N/A | $ 1,239 |
| Brock | $ 12,166 | $ 14,904 | $ 15,712 | $ 1,266 |
| Whitby | $ 130,619 | $ 208,030 | $ 173,069 | $ 1,291 |
| Mississauga | $ 942,335 | $ 1,170,860 | $ 1,285,935 | $ 1,490 |
| Scugog | $ 19,500 | $ 48,800 | $ 37,900 | $ 1,594 |
| Whitchurch-Stouffville | $ 71,715 | $ 126,000 | $ 80,000 | $ 1,944 |
| Burlington | $ 378,752 | $ 216,215 | $ 525,815 | $ 1,991 |
| Pickering | $ 278,990 | $ 166,646 | $ 141,842 | $ 2,097 |
| Georgina | $ 69,107 | $ 89,000 | $ 150,765 | $ 2,268 |
| Newmarket | $ 244,802 | $ 69,353 | $ 275,695 | $ 2,296 |
| Markham | $ 845,300 | $ 885,244 | $ 818,093 | $ 2,532 |
| Halton Hills | $ 174,600 | $ 168,573 | $ 147,541 | $ 2,606 |
| East Gwillimbury | $ 60,000 | $ 57,000 | $ 71,000 | $ 2,619 |
| Toronto | $ 8,784,033 | $ 8,791,779 | $ 7,134,639 | $ 2,997 |
| Oshawa | $ 369,158 | $ 506,845 | $ 558,703 | $ 3,016 |
| Aurora | $ 131,719 | $ 276,059 | $ 276,058 | $ 3,077 |
| Milton | $ 269,763 | $ 353,662 | $ 334,740 | $ 3,157 |
| Brampton | $ 1,210,569 | $ 2,040,457 | $ 2,490,124 | $ 3,174 |
| Vaughan | $ 1,102,418 | $ 890,895 | $ 1,405,075 | $ 3,432 |
| Clarington | $ 289,538 | $ 291,217 | $ 361,916 | $ 3,452 |
| Oakville | $ 805,000 | $ 790,275 | $ 825,811 | $ 4,078 |
| Caledon | $ 254,683 | $ 242,365 | $ 421,729 | $ 4,897 |
| King | $ 167,966 | $ 205,415 | $ 254,374 | $ 10,124 |
| **GTA Average** | **$ 733,175** | **$ 776,856** | **$ 808,479** | **$ 2,897** |
| **GTA Median** | **$ 254,683** | **$ 242,365** | **$ 305,399** | **$ 2,606** |

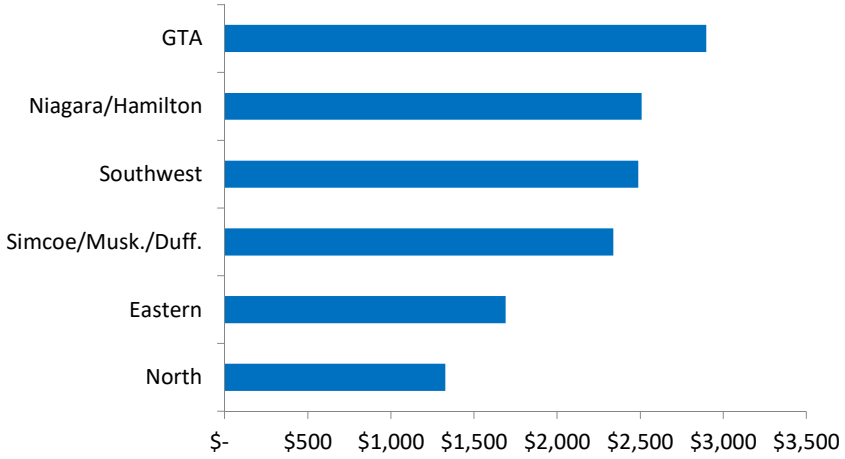
## Building Construction Activity Trend (cont'd) (Grouped by Location)

| Municipality | Building Construction Value (000's) 2013 | 2014 | 2015 | 3 Year Per Capita Avg |
|---|---|---|---|---|
| Port Colborne | $ 14,029 | $ 16,194 | $ 18,130 | $ 858 |
| St. Catharines | $ 219,796 | $ 142,521 | $ 114,141 | $ 1,181 |
| Welland | $ 61,716 | $ 66,755 | $ 70,323 | $ 1,272 |
| Fort Erie | $ 37,864 | $ 34,331 | $ 74,083 | $ 1,585 |
| Pelham | $ 19,736 | $ 29,901 | $ 33,367 | $ 1,599 |
| Hamilton | $ 1,025,786 | $ 1,143,193 | $ 722,412 | $ 1,778 |
| Wainfleet | $ 11,345 | $ 9,819 | $ 15,495 | $ 1,917 |
| Thorold | $ 37,126 | $ 36,111 | $ 40,898 | $ 2,088 |
| Niagara Falls | $ 215,787 | $ 141,180 | $ 215,200 | $ 2,228 |
| Grimsby | $ 71,572 | $ 102,100 | $ 38,517 | $ 2,641 |
| Lincoln | $ 78,824 | $ 76,181 | $ 31,382 | $ 2,646 |
| West Lincoln | $ 30,486 | $ 33,075 | $ 83,334 | $ 3,342 |
| Niagara-on-the-Lake | $ 184,948 | $ 150,907 | $ 126,932 | $ 9,481 |
| **Niagara/Hamilton Avg** | **$ 154,540** | **$ 152,482** | **$ 121,863** | **$ 2,509** |
| **Niagara/Hamilton Median** | **$ 61,716** | **$ 66,755** | **$ 70,323** | **$ 1,917** |
| Timmins | $ 28,562 | $ 39,792 | $ 45,103 | $ 852 |
| Greenstone | $ 6,865 | $ 2,243 | $ 3,716 | $ 898 |
| Elliot Lake | $ 9,015 | $ 14,427 | $ 10,010 | $ 970 |
| North Bay | $ 70,301 | $ 55,383 | $ 66,006 | $ 1,161 |
| Kenora | $ 23,111 | $ 16,026 | $ 20,236 | $ 1,249 |
| Thunder Bay | $ 211,991 | $ 103,354 | $ 157,549 | $ 1,424 |
| Sault Ste. Marie | $ 122,120 | $ 93,518 | $ 125,556 | $ 1,473 |
| Espanola | $ 9,996 | $ 8,766 | $ 6,266 | $ 1,503 |
| Greater Sudbury | $ 287,334 | $ 344,303 | $ 237,362 | $ 1,747 |
| Parry Sound | $ 7,307 | $ 23,599 | $ 8,045 | $ 1,971 |
| **North Average** | **$ 77,660** | **$ 70,141** | **$ 68,273** | **$ 1,327** |
| **North Median** | **$ 25,837** | **$ 31,696** | **$ 32,670** | **$ 1,337** |
| Bracebridge | $ 10,935 | $ 5,055 | $ 24,677 | $ 866 |
| Orangeville | $ 43,782 | $ 32,649 | N/A | $ 1,303 |
| Orillia | $ 37,411 | $ 70,979 | $ 47,585 | $ 1,647 |
| Barrie | $ 267,243 | $ 369,971 | $ 198,452 | $ 1,941 |
| Huntsville | $ 34,385 | $ 39,333 | $ 64,944 | $ 2,305 |
| Collingwood | $ 61,344 | $ 86,434 | $ 36,760 | $ 2,948 |
| Gravenhurst | $ 39,629 | $ 36,611 | $ 36,867 | $ 3,066 |
| Springwater | $ 35,768 | $ 48,687 | $ 106,828 | $ 3,318 |
| Innisfil | $ 135,895 | $ 123,878 | $ 123,878 | $ 3,645 |
| **Simcoe/Musk./Duff. Avg** | **$ 74,044** | **$ 90,400** | **$ 79,999** | **$ 2,338** |
| **Simcoe/Musk./Duff. Median** | **$ 39,629** | **$ 48,687** | **$ 56,265** | **$ 2,305** |

## Building Construction Activity Trend (cont'd) (Grouped by Location)

| Municipality | Building Construction Value (000's) 2013 | 2014 | 2015 | 3 Year Per Capita Avg |
|---|---|---|---|---|
| Owen Sound | $ 15,812 | $ 16,090 | $ 24,945 | $ 853 |
| Sarnia | $ 67,247 | $ 72,393 | $ 73,574 | $ 950 |
| Meaford | $ 12,429 | $ 12,196 | $ 12,270 | $ 1,072 |
| Windsor | $ 188,459 | $ 208,603 | $ 294,220 | $ 1,082 |
| North Middlesex | $ 5,740 | $ 5,189 | $ 11,844 | $ 1,124 |
| Ingersoll | $ 12,704 | $ 16,160 | $ 15,784 | $ 1,172 |
| Cambridge | $ 221,869 | $ 152,326 | $ 169,299 | $ 1,354 |
| Norfolk | $ 103,480 | $ 88,118 | $ 94,216 | $ 1,456 |
| Tecumseh | $ 13,105 | $ 20,754 | $ 34,822 | $ 1,471 |
| Chatham-Kent | $ 216,720 | $ 168,951 | $ 85,229 | $ 1,522 |
| Wellington North | $ 9,331 | $ 17,978 | $ 18,509 | $ 1,527 |
| Central Elgin | $ 18,303 | $ 22,020 | $ 15,447 | $ 1,540 |
| Tillsonburg | $ 19,442 | $ 38,932 | $ 19,570 | $ 1,626 |
| St. Thomas | $ 36,090 | $ 34,185 | $ 125,821 | $ 1,628 |
| Leamington | $ 37,144 | $ 45,407 | $ 70,474 | $ 1,773 |
| Haldimand | $ 111,898 | $ 43,640 | $ 90,517 | $ 1,793 |
| St. Marys | $ 10,762 | $ 12,948 | $ 12,395 | $ 1,855 |
| Strathroy-Caradoc | $ 58,388 | $ 27,186 | N/A | $ 1,933 |
| London | $ 732,008 | $ 818,532 | $ 708,800 | $ 1,962 |
| Wilmot | $ 43,610 | $ 45,464 | $ 35,146 | $ 1,968 |
| Erin | $ 22,810 | $ 21,996 | $ 27,464 | $ 2,009 |
| Stratford | $ 57,350 | $ 58,765 | $ 80,627 | $ 2,055 |
| Centre Wellington | $ 23,503 | $ 43,110 | $ 96,634 | $ 2,067 |
| Kitchener | $ 331,490 | $ 573,063 | $ 565,081 | $ 2,092 |
| Brant | $ 85,858 | $ 73,094 | $ 85,858 | $ 2,188 |
| Guelph-Eramosa | $ 27,762 | $ 19,225 | $ 39,893 | $ 2,229 |
| Minto | N/A | $ 14,358 | $ 23,854 | $ 2,271 |
| North Dumfries | $ 22,759 | $ 21,519 | $ 24,265 | $ 2,346 |
| Woolwich | $ 79,814 | $ 65,933 | $ 56,640 | $ 2,599 |
| Middlesex Centre | $ 41,284 | $ 46,737 | $ 48,749 | $ 2,610 |
| Saugeen Shores | $ 37,356 | $ 32,091 | $ 36,987 | $ 2,615 |
| Grey Highlands | $ 23,255 | $ 22,437 | $ 40,402 | $ 2,938 |
| Kingsville | $ 88,025 | $ 56,808 | $ 51,038 | $ 2,946 |
| Guelph | $ 343,949 | $ 347,942 | $ 500,014 | $ 3,077 |
| North Perth | $ 33,736 | $ 50,077 | $ 43,089 | $ 3,174 |
| Waterloo | $ 372,439 | $ 372,173 | $ 340,127 | $ 3,542 |
| Wellesley | $ 15,059 | $ 61,609 | $ 48,246 | $ 3,583 |
| Puslinch | $ 35,856 | $ 24,807 | $ 31,828 | $ 3,807 |
| Mapleton | N/A | $ 28,516 | $ 57,602 | $ 4,169 |
| Kincardine | N/A | $ 55,086 | $ 77,331 | $ 5,789 |
| Lambton Shores | $ 25,223 | $ 138,115 | $ 30,581 | $ 6,071 |
| The Blue Mountains | $ 57,098 | $ 51,498 | $ 102,983 | $ 11,025 |
| **Southwest Average** | **$ 93,574** | **$ 96,334** | **$ 107,668** | **$ 2,497** |
| **Southwest Median** | **$ 37,144** | **$ 44,524** | **$ 49,894** | **$ 2,032** |

## Summary—3 Year Average Building Construction Activity Per Capita (2013, 2014, 2015) —Total Survey by Location



# 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***
- ***Asset Consumption Ratio***

***Flexibility***

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

***Vulnerability***

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

## 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.

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

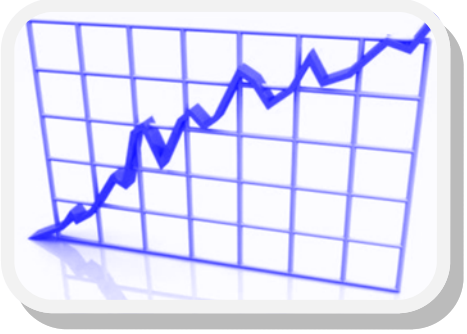
$$\text{Net Financial Liabilities Ratio} = \frac{\text{Net Financial Position}}{\text{Own Source Revenues}}$$

### 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 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Greenstone | | $ (3,658) | $ (3,734) | $ (3,669) | $ (3,082) |
| Toronto | $ (1,687) | $ (1,570) | $ (1,668) | $ (1,962) | $ (2,192) |
| Ottawa | $ (1,243) | $ (1,282) | $ (1,448) | $ (1,634) | $ (1,736) |
| Barrie | $ (1,568) | $ (1,579) | $ (1,538) | $ (1,396) | $ (1,492) |
| Thunder Bay | $ (898) | $ (764) | $ (954) | $ (1,349) | $ (1,447) |
| Kingston | $ (916) | $ (838) | $ (1,060) | $ (1,341) | $ (1,283) |
| Stratford | $ (2,004) | $ (1,943) | $ (1,621) | $ (1,581) | $ (1,267) |
| Prince Edward County | $ (1,477) | $ (1,343) | $ (1,184) | $ (1,239) | $ (1,209) |
| Brockville | $ (1,504) | $ (1,393) | $ (1,238) | $ (1,234) | $ (1,201) |
| Quinte West | $ (89) | $ (235) | $ (383) | $ (583) | $ (1,170) |
| Owen Sound | $ (900) | $ (1,032) | $ (774) | $ (700) | $ (1,099) |
| Gravenhurst | $ (1,238) | $ (1,228) | $ (1,197) | $ (1,134) | $ (1,066) |
| Timmins | $ (644) | $ (488) | $ (482) | $ (677) | $ (923) |
| North Perth | | | | | $ (856) |
| Middlesex Centre | $ (1,253) | $ (1,068) | $ (847) | $ (766) | $ (633) |
| Pelham | $ (169) | $ (91) | $ (133) | $ (432) | $ (531) |
| King | $ (1,349) | $ (603) | $ (766) | $ (718) | $ (364) |
| Port Colborne | | | | $ (498) | $ (343) |
| Belleville | $ 529 | $ 440 | $ 386 | $ 179 | $ (308) |
| Meaford | $ (1,052) | $ (809) | $ (521) | $ (372) | $ (304) |
| Oshawa | $ (643) | $ (522) | $ (393) | $ (340) | $ (272) |
| Lambton Shores | $ (1,405) | $ (1,110) | $ (889) | $ (606) | $ (262) |
| Collingwood | | | $ (369) | $ (146) | $ (244) |
| Brant County | | $ (430) | $ (485) | $ (309) | $ (187) |
| St Catharines | $ 231 | $ 348 | $ 178 | $ (35) | $ (87) |
| Whitchurch-Stouffville | $ (599) | $ (434) | $ (329) | $ (150) | $ (63) |
| Orangeville | $ (522) | | $ (363) | $ (202) | $ (60) |
| Guelph-Eramosa | | | | $ (50) | $ (53) |
| Kingsville | $ (158) | $ (7) | $ (33) | $ (16) | $ (22) |
| Tillsonburg | | $ (218) | $ (21) | $ 10 | $ 60 |
| Welland | $ 311 | $ (6) | $ 28 | $ 25 | $ 68 |
| Minto | | | | $ 196 | $ 113 |
| North Bay | $ 220 | $ 227 | $ 39 | $ 176 | $ 122 |
| Hamilton | $ 369 | $ 335 | $ 315 | $ 259 | $ 154 |

## Financial Position Per Capita—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Leamington | | | | $ 63 | $ 162 |
| Erin | | | | $ 79 | $ 174 |
| Cornwall | | $ 645 | $ 292 | $ 154 | $ 175 |
| Georgina | $ 10 | $ 59 | $ 132 | $ 192 | $ 205 |
| Huntsville | $ (169) | $ (117) | $ (6) | $ 133 | $ 206 |
| Sarnia | $ (3) | $ 167 | $ 152 | $ 94 | $ 213 |
| St Marys | | | | $ (91) | $ 247 |
| Strathroy-Caradoc | | | $ (130) | $ 28 | $ 248 |
| Tecumseh | | | | | $ 316 |
| Grey Highlands | $ - | | $ 275 | $ 401 | $ 320 |
| Caledon | $ 352 | $ 422 | $ 517 | $ 359 | $ 355 |
| Saugeen Shores | | $ 298 | $ 358 | $ 360 | $ 358 |
| North Middlesex | | | | | $ 383 |
| Mapleton | | | | $ 383 | $ 384 |
| Innisfil | $ 103 | $ 224 | $ 413 | $ 378 | $ 412 |
| Ingersoll | $ 263 | $ (12) | $ 43 | $ 242 | $ 431 |
| St Thomas | $ 693 | $ 718 | $ 814 | $ 653 | $ 434 |
| Chatham-Kent | | | | $ 241 | $ 440 |
| Espanola | | | | | $ 444 |
| Puslinch | | | | $ 395 | $ 448 |
| East Gwillimbury | $ 383 | $ 419 | $ 333 | $ 421 | $ 459 |
| Springwater | $ 411 | $ 430 | $ 434 | $ 458 | $ 498 |
| London | $ (24) | $ 98 | $ 294 | $ 334 | $ 508 |
| Elliot Lake | | | $ 228 | $ 335 | $ 510 |
| Wainfleet | $ 161 | $ 174 | $ 319 | $ 512 | $ 539 |
| Centre Wellington | | | | $ 580 | $ 571 |
| Guelph | $ 314 | $ 371 | $ 247 | $ 405 | $ 572 |
| Clarington | $ 480 | $ 666 | $ 648 | $ 600 | $ 596 |
| Mississauga | $ 781 | $ 710 | $ 604 | $ 495 | $ 640 |
| Scugog | | $ 420 | $ 534 | $ 625 | $ 647 |
| Windsor | $ 380 | $ 489 | $ 510 | $ 618 | $ 653 |
| Newmarket | $ 520 | $ 611 | $ 719 | $ 716 | $ 708 |
| Cambridge | $ 630 | $ 653 | $ 707 | $ 717 | $ 722 |
| Brampton | $ 822 | $ 862 | $ 866 | $ 672 | $ 731 |
| Halton Hills | $ 891 | $ 744 | $ 682 | $ 771 | $ 737 |

## Financial Position Per Capita—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Fort Erie | $ 341 | $ 324 | $ 530 | $ 654 | $ 759 |
| Sault Ste Marie | $ 587 | $ 584 | $ 675 | $ 693 | $ 772 |
| Milton | $ 879 | $ 841 | $ 774 | $ 774 | $ 856 |
| Wellesley | $ 886 | $ 882 | $ 915 | $ 854 | $ 861 |
| Brock | | $ 561 | $ 601 | $ 766 | $ 868 |
| Kitchener | $ 731 | $ 705 | $ 764 | $ 802 | $ 872 |
| Aurora | $ 958 | $ 992 | $ 1,045 | $ 1,119 | $ 899 |
| Burlington | $ 943 | $ 955 | $ 889 | $ 880 | $ 920 |
| Peterborough | $ 1,184 | $ 1,210 | $ 1,235 | $ 1,157 | $ 981 |
| Whitby | $ 930 | $ 949 | $ 994 | $ 994 | $ 999 |
| Woolwich | $ 857 | $ 932 | $ 912 | $ 915 | $ 1,000 |
| Vaughan | $ 831 | $ 1,025 | $ 957 | $ 1,029 | $ 1,007 |
| Greater Sudbury | $ 912 | $ 1,143 | $ 1,126 | $ 906 | $ 1,042 |
| Thorold | $ 957 | $ 848 | $ 832 | $ 961 | $ 1,052 |
| West Lincoln | $ 1,081 | $ 1,186 | $ 1,224 | $ 1,104 | $ 1,056 |
| Wilmot | $ 900 | $ 999 | $ 1,051 | $ 1,091 | $ 1,111 |
| North Dumfries | | | | $ 1,010 | $ 1,151 |
| Wellington North | | | | $ 950 | $ 1,177 |
| Niagara Falls | $ 708 | $ 858 | $ 949 | | $ 1,202 |
| Pickering | $ 1,011 | $ 967 | $ 940 | $ 1,134 | $ 1,205 |
| Waterloo | $ 898 | $ 981 | $ 1,190 | $ 1,253 | $ 1,238 |
| Parry Sound | | | | $ 1,347 | $ 1,245 |
| Markham | $ 1,260 | $ 1,295 | $ 1,327 | $ 1,285 | $ 1,247 |
| Orillia | | $ 621 | $ 817 | $ 776 | $ 1,271 |
| Grimsby | | | | $ 1,314 | $ 1,276 |
| Lincoln | $ 1,320 | $ 1,351 | $ 1,212 | $ 1,154 | $ 1,279 |
| Oakville | $ 1,557 | $ 1,492 | $ 1,620 | $ 1,884 | $ 1,328 |
| Niagara-on-the-Lake | $ 1,414 | $ 1,353 | $ 1,462 | $ 1,607 | $ 1,421 |
| Haldimand | | | | | $ 1,461 |
| Bracebridge | $ 959 | $ 1,069 | $ 1,376 | $ 1,555 | $ 1,680 |
| Kincardine | | | | $ 2,280 | $ 2,570 |
| The Blue Mountains | $ 1,835 | $ 2,234 | $ 2,706 | $ 3,318 | $ 3,897 |
| Kenora | $ 1,429 | $ 1,645 | $ 1,740 | $ 1,861 | $ 4,555 |
| **Average** | **$ 179** | **$ 205** | **$ 224** | **$ 286** | **$ 357** |
| **Median** | **$ 369** | **$ 420** | **$ 346** | **$ 380** | **$ 437** |

## Financial Position Per Capita—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region York | $ (973) | $ (953) | $ (1,218) | $ (1,362) | $ (1,215) |
| Region Waterloo | $ (343) | $ (505) | $ (744) | $ (987) | $ (1,044) |
| Region Niagara | $ 37 | $ (33) | $ (1) | $ (65) | $ (155) |
| Region Peel | $ 62 | $ (12) | $ (37) | $ (69) | $ (101) |
| District Muskoka | $ (974) | $ (573) | $ (332) | $ (204) | $ 38 |
| Region Durham | $ 1,020 | $ 1,115 | $ 1,121 | $ 1,203 | $ 1,327 |
| Region Halton | $ 1,370 | $ 1,330 | $ 1,444 | $ 1,600 | $ 1,965 |
| **Average** | **$ 28** | **$ 53** | **$ 33** | **$ 17** | **$ 116** |
| **Median** | **$ 37** | **$ (33)** | **$ (37)** | **$ (69)** | **$ (101)** |
| Bruce County | | | | | $ (161) |
| Simcoe County | | | | | $ (133) |
| Dufferin County | | | | | $ (1) |
| Elgin County | | | | | $ 235 |
| Wellington County | | | | $ 304 | $ 371 |
| Grey County | | | | | $ 395 |
| **Average** | | | | **$ 304** | **$ 118** |
| **Median** | | | | **$ 304** | **$ 117** |

## Financial Position Per Capita By Geographic Location—Trend

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Ottawa | $ (1,243) | $ (1,282) | $ (1,448) | $ (1,634) | $ (1,736) |
| Kingston | $ (916) | $ (838) | $ (1,060) | $ (1,341) | $ (1,283) |
| Prince Edward County | $ (1,477) | $ (1,343) | $ (1,184) | $ (1,239) | $ (1,209) |
| Brockville | $ (1,504) | $ (1,393) | $ (1,238) | $ (1,234) | $ (1,201) |
| Quinte West | $ (89) | $ (235) | $ (383) | $ (583) | $ (1,170) |
| Belleville | $ 529 | $ 440 | $ 386 | $ 179 | $ (308) |
| Cornwall | | $ 645 | $ 292 | $ 154 | $ 175 |
| Peterborough | $ 1,184 | $ 1,210 | $ 1,235 | $ 1,157 | $ 981 |
| **Eastern Average** | **$ (502)** | **$ (350)** | **$ (425)** | **$ (568)** | **$ (719)** |
| **Eastern Median** | **$ (916)** | **$ (536)** | **$ (722)** | **$ (908)** | **$ (1,185)** |

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Pelham | $ (169) | $ (91) | $ (133) | $ (432) | $ (531) |
| Port Colborne | $ (131) | $ (587) | | $ (498) | $ (343) |
| St Catharines | $ 231 | $ 348 | $ 178 | $ (35) | $ (87) |
| Welland | $ 311 | $ (6) | $ 28 | $ 25 | $ 68 |
| Hamilton | $ 369 | $ 335 | $ 315 | $ 259 | $ 154 |
| Wainfleet | $ 161 | $ 174 | $ 319 | $ 512 | $ 539 |
| Fort Erie | $ 341 | $ 324 | $ 530 | $ 654 | $ 759 |
| Thorold | $ 957 | $ 848 | $ 832 | $ 961 | $ 1,052 |
| West Lincoln | $ 1,081 | $ 1,186 | $ 1,224 | $ 1,104 | $ 1,056 |
| Niagara Falls | $ 708 | $ 858 | $ 949 | | $ 1,202 |
| Grimsby | | | | $ 1,314 | $ 1,276 |
| Lincoln | $ 1,320 | $ 1,351 | $ 1,212 | $ 1,154 | $ 1,279 |
| Niagara-on-the-Lake | $ 1,414 | $ 1,353 | $ 1,462 | $ 1,607 | $ 1,421 |
| **Niagara/Hamilton Average** | **$ 549** | **$ 508** | **$ 629** | **$ 552** | **$ 604** |
| **Niagara/Hamilton Median** | **$ 355** | **$ 342** | **$ 530** | **$ 583** | **$ 759** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Toronto | $ (1,687) | $ (1,570) | $ (1,668) | $ (1,962) | $ (2,192) |
| King | $ (1,349) | $ (603) | $ (766) | $ (718) | $ (364) |
| Oshawa | $ (643) | $ (522) | $ (393) | $ (340) | $ (272) |
| Whitchurch-Stouffville | $ (599) | $ (434) | $ (329) | $ (150) | $ (63) |
| Georgina | $ 10 | $ 59 | $ 132 | $ 192 | $ 205 |
| Caledon | $ 352 | $ 422 | $ 517 | $ 359 | $ 355 |
| East Gwillimbury | $ 383 | $ 419 | $ 333 | $ 421 | $ 459 |
| Clarington | $ 480 | $ 666 | $ 648 | $ 600 | $ 596 |
| Mississauga | $ 781 | $ 710 | $ 604 | $ 495 | $ 640 |
| Scugog | | $ 420 | $ 534 | $ 625 | $ 647 |
| Newmarket | $ 520 | $ 611 | $ 719 | $ 716 | $ 708 |
| Brampton | $ 822 | $ 862 | $ 866 | $ 672 | $ 731 |
| Halton Hills | $ 891 | $ 744 | $ 682 | $ 771 | $ 737 |
| Milton | $ 879 | $ 841 | $ 774 | $ 774 | $ 856 |
| Brock | | $ 561 | $ 601 | $ 766 | $ 868 |
| Aurora | $ 958 | $ 992 | $ 1,045 | $ 1,119 | $ 899 |
| Burlington | $ 943 | $ 955 | $ 889 | $ 880 | $ 920 |
| Whitby | $ 930 | $ 949 | $ 994 | $ 994 | $ 999 |
| Vaughan | $ 831 | $ 1,025 | $ 957 | $ 1,029 | $ 1,007 |
| Pickering | $ 1,011 | $ 967 | $ 940 | $ 1,134 | $ 1,205 |
| Markham | $ 1,260 | $ 1,295 | $ 1,327 | $ 1,285 | $ 1,247 |
| Oakville | $ 1,557 | $ 1,492 | $ 1,620 | $ 1,884 | $ 1,328 |
| **GTA Average** | **$ 416** | **$ 534** | **$ 501** | **$ 525** | **$ 523** |
| **GTA Median** | **$ 801** | **$ 710** | **$ 665** | **$ 694** | **$ 720** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Greenstone | | $ (3,658) | $ (3,734) | $ (3,669) | $ (3,082) |
| Thunder Bay | $ (898) | $ (764) | $ (954) | $ (1,349) | $ (1,447) |
| Timmins | $ (644) | $ (488) | $ (482) | $ (677) | $ (923) |
| North Bay | $ 220 | $ 227 | $ 39 | $ 176 | $ 122 |
| Espanola | | | | | $ 444 |
| Elliot Lake | | | $ 228 | $ 335 | $ 510 |
| Sault Ste Marie | $ 587 | $ 584 | $ 675 | $ 693 | $ 772 |
| Greater Sudbury | $ 912 | $ 1,143 | $ 1,126 | $ 906 | $ 1,042 |
| Parry Sound | | | | $ 1,347 | $ 1,245 |
| Kenora | $ 1,429 | $ 1,645 | $ 1,740 | $ 1,861 | $ 4,555 |
| **North Average** | **$ 268** | **$ (187)** | **$ (170)** | **$ (42)** | **$ 324** |
| **North Median** | **$ 404** | **$ 227** | **$ 133** | **$ 335** | **$ 477** |

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Barrie | $ (1,568) | $ (1,579) | $ (1,538) | $ (1,396) | $ (1,492) |
| Gravenhurst | $ (1,238) | $ (1,228) | $ (1,197) | $ (1,134) | $ (1,066) |
| Collingwood | | | $ (369) | $ (146) | $ (244) |
| Orangeville | $ (522) | | $ (363) | $ (202) | $ (60) |
| Huntsville | $ (169) | $ (117) | $ (6) | $ 133 | $ 206 |
| Innisfil | $ 103 | $ 224 | $ 413 | $ 378 | $ 412 |
| Springwater | $ 411 | $ 430 | $ 434 | $ 458 | $ 498 |
| Orillia | | $ 621 | $ 817 | $ 776 | $ 1,271 |
| Bracebridge | $ 959 | $ 1,069 | $ 1,376 | $ 1,555 | $ 1,680 |
| **Simcoe/Musk./Duff. Average** | **$ (289)** | **$ (83)** | **$ (48)** | **$ 47** | **$ 134** |
| **Simcoe/Musk./Duff. Median** | **$ (169)** | **$ 224** | **$ (6)** | **$ 133** | **$ 206** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Stratford | $ (2,004) | $ (1,943) | $ (1,621) | $ (1,581) | $ (1,267) |
| Owen Sound | $ (900) | $ (1,032) | $ (774) | $ (700) | $ (1,099) |
| North Perth | | | | | $ (856) |
| Middlesex Centre | $ (1,253) | $ (1,068) | $ (847) | $ (766) | $ (633) |
| Meaford | $ (1,052) | $ (809) | $ (521) | $ (372) | $ (304) |
| Lambton Shores | $ (1,405) | $ (1,110) | $ (889) | $ (606) | $ (262) |
| Brant County | | $ (430) | $ (485) | $ (309) | $ (187) |
| Guelph-Eramosa | | | | $ (50) | $ (53) |
| Kingsville | $ (158) | $ (7) | $ (33) | $ (16) | $ (22) |
| Tillsonburg | | $ (218) | $ (21) | $ 10 | $ 60 |
| Minto | | | | $ 196 | $ 113 |
| Leamington | | | | $ 63 | $ 162 |
| Erin | | | | $ 79 | $ 174 |
| Sarnia | $ (3) | $ 167 | $ 152 | $ 94 | $ 213 |
| St Marys | | | | $ (91) | $ 247 |
| Strathroy-Caradoc | | | $ (130) | $ 28 | $ 248 |
| Tecumseh | | | | | $ 316 |
| Grey Highlands | | | $ 275 | $ 401 | $ 320 |
| Saugeen Shores | | $ 298 | $ 358 | $ 360 | $ 358 |
| North Middlesex | | | | | $ 383 |
| Mapleton | | | | $ 383 | $ 384 |
| Ingersoll | $ 263 | $ (12) | $ 43 | $ 242 | $ 431 |
| St Thomas | $ 693 | $ 718 | $ 814 | $ 653 | $ 434 |
| Chatham-Kent | | | | $ 241 | $ 440 |
| Puslinch | | | | $ 395 | $ 448 |
| London | $ (24) | $ 98 | $ 294 | $ 334 | $ 508 |
| Centre Wellington | | | | $ 580 | $ 571 |
| Guelph | $ 314 | $ 371 | $ 247 | $ 405 | $ 572 |
| Windsor | $ 380 | $ 489 | $ 510 | $ 618 | $ 653 |
| Cambridge | $ 630 | $ 653 | $ 707 | $ 717 | $ 722 |
| Wellesley | $ 886 | $ 882 | $ 915 | $ 854 | $ 861 |
| Kitchener | $ 731 | $ 705 | $ 764 | $ 802 | $ 872 |
| Woolwich | $ 857 | $ 932 | $ 912 | $ 915 | $ 1,000 |
| Wilmot | $ 900 | $ 999 | $ 1,051 | $ 1,091 | $ 1,111 |
| North Dumfries | $ 895 | $ 980 | | $ 1,010 | $ 1,151 |
| Wellington North | | | | $ 950 | $ 1,177 |
| Waterloo | $ 898 | $ 981 | $ 1,190 | $ 1,253 | $ 1,238 |
| Haldimand | | | | | $ 1,461 |
| Kincardine | | | | $ 2,280 | $ 2,570 |
| The Blue Mountains | $ 1,835 | $ 2,234 | $ 2,706 | $ 3,318 | $ 3,897 |
| **Southwest Average** | **$ 124** | **$ 169** | **$ 234** | **$ 383** | **$ 460** |
| **Southwest Median** | **$ 347** | **$ 298** | **$ 261** | **$ 347** | **$ 384** |

## Net Financial Liabilities Ratio—Trend

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Kenora | (0.62) | (0.72) | (0.75) | (0.76) | (1.84) |
| North Dumfries | (1.26) | 1.57 | | (1.59) | (1.69) |
| Bracebridge | (1.04) | (1.07) | (1.49) | (1.62) | (1.62) |
| Wellesley | (1.68) | (1.94) | (1.92) | (1.61) | (1.57) |
| Woolwich | (1.17) | (1.45) | (1.46) | (1.42) | (1.54) |
| Wilmot | (1.29) | (1.42) | (1.44) | (1.52) | (1.52) |
| Lincoln | (1.80) | (1.82) | (1.49) | (1.36) | (1.51) |
| West Lincoln | (1.58) | (1.78) | (1.85) | (1.69) | (1.46) |
| Grimsby | | | | (1.49) | (1.42) |
| Pickering | (1.24) | (1.28) | (1.21) | (1.41) | (1.40) |
| Markham | (1.35) | (1.01) | (1.42) | (1.35) | (1.29) |
| Kincardine | | | | (1.08) | (1.18) |
| Whitby | (1.23) | (1.24) | (1.18) | (1.19) | (1.17) |
| Oakville | (1.32) | (1.31) | (1.37) | (1.56) | (1.10) |
| Wellington North | | | | (0.83) | (1.03) |
| Brock | | (0.73) | (0.73) | (0.88) | (0.99) |
| Milton | (1.07) | (0.95) | (0.94) | (0.91) | (0.99) |
| The Blue Mountains | (0.59) | (0.71) | (0.79) | (0.85) | (0.97) |
| Vaughan | (0.78) | (0.96) | (0.90) | (0.99) | (0.94) |
| Scugog | | (0.64) | (0.79) | (0.87) | (0.93) |
| Niagara-on-the-Lake | (0.99) | (0.97) | (1.04) | (1.09) | (0.92) |
| Waterloo | (0.62) | (0.75) | (0.87) | (0.89) | (0.88) |
| Burlington | (0.87) | (0.93) | (0.83) | (0.82) | (0.84) |
| Thorold | (0.86) | (0.73) | (0.63) | (0.76) | (0.82) |
| Brampton | (1.03) | (1.06) | (1.22) | (0.77) | (0.80) |
| Halton Hills | (1.08) | (0.92) | (0.83) | (0.87) | (0.80) |
| Clarington | (0.64) | (0.89) | (0.89) | (0.80) | (0.77) |
| Mississauga | (0.91) | (0.83) | (0.71) | (0.56) | (0.71) |
| Puslinch | | | | (0.61) | (0.70) |
| Niagara Falls | (0.52) | (0.60) | (0.67) | | (0.69) |
| Aurora | (0.84) | (0.86) | (0.94) | (0.94) | (0.67) |
| Cambridge | (0.54) | (0.58) | (0.62) | (0.63) | (0.63) |
| Newmarket | (0.49) | (0.55) | (0.63) | (0.63) | (0.60) |
| Kitchener | (0.47) | (0.49) | (0.52) | (0.54) | (0.60) |

## Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Wainfleet | (0.21) | (0.22) | (0.35) | (0.55) | (0.57) |
| Centre Wellington | | | | (0.57) | (0.57) |
| Orillia | | (0.30) | (0.38) | (0.35) | (0.54) |
| Springwater | (0.42) | (0.48) | (0.50) | (0.52) | (0.54) |
| Fort Erie | (0.26) | (0.23) | (0.39) | (0.48) | (0.53) |
| Haldimand | | | | | (0.53) |
| Mapleton | | | | (0.60) | (0.52) |
| Parry Sound | | | | (0.45) | (0.45) |
| Greater Sudbury | (0.42) | (0.51) | (0.49) | (0.39) | (0.45) |
| Peterborough | (0.52) | (0.54) | (0.53) | (0.50) | (0.42) |
| East Gwillimbury | (0.42) | (0.44) | (0.31) | (0.37) | (0.40) |
| Ingersoll | (0.29) | 0.01 | (0.04) | (0.20) | (0.35) |
| Sault Ste Marie | (0.28) | (0.27) | (0.30) | (0.30) | (0.33) |
| Caledon | (0.37) | (0.44) | (0.49) | (0.33) | (0.31) |
| Elliot Lake | | | (0.14) | (0.22) | (0.31) |
| North Middlesex | | | | | (0.28) |
| Grey Highlands | | | (0.24) | (0.35) | (0.27) |
| Windsor | (0.16) | (0.21) | (0.23) | (0.27) | (0.27) |
| Huntsville | 0.22 | 0.15 | 0.01 | (0.15) | (0.24) |
| London | 0.01 | (0.05) | (0.14) | (0.16) | (0.23) |
| Innisfil | (0.08) | (0.16) | (0.26) | (0.24) | (0.23) |
| St Thomas | (0.41) | (0.41) | (0.45) | (0.35) | (0.23) |
| Guelph | (0.14) | (0.16) | (0.10) | (0.16) | (0.22) |
| Tecumseh | | | | | (0.21) |
| Saugeen Shores | | (0.19) | (0.22) | (0.22) | (0.21) |
| Strathroy-Caradoc | | | 0.12 | (0.02) | (0.21) |
| Chatham-Kent | | | | (0.11) | (0.21) |
| Erin | | | | (0.10) | (0.20) |
| Georgina | (0.01) | (0.06) | (0.14) | (0.18) | (0.18) |
| Espanola | | | | | (0.18) |
| Sarnia | | (0.11) | (0.11) | (0.06) | (0.14) |
| Leamington | | | | (0.04) | (0.09) |
| St Marys | | | | 0.03 | (0.09) |
| Minto | | | | (0.16) | (0.09) |
| Cornwall | | (0.31) | (0.14) | (0.07) | (0.08) |

## Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Hamilton | (0.17) | (0.16) | (0.14) | (0.12) | (0.07) |
| North Bay | (0.10) | (0.11) | (0.02) | (0.08) | (0.05) |
| Tillsonburg | | 0.19 | 0.02 | (0.01) | (0.05) |
| Welland | (0.24) | | (0.02) | (0.02) | (0.05) |
| Kingsville | 0.16 | 0.01 | 0.03 | 0.02 | 0.02 |
| Orangeville | 0.35 | | 0.24 | 0.13 | 0.04 |
| Whitchurch-Stouffville | 0.48 | 0.47 | 0.36 | 0.15 | 0.07 |
| Guelph-Eramosa | | | | 0.07 | 0.07 |
| St Catharines | (0.24) | (0.35) | (0.17) | 0.03 | 0.08 |
| Collingwood | | | 0.16 | 0.06 | 0.10 |
| Brant County | | 0.28 | 0.30 | 0.12 | 0.11 |
| Lambton Shores | 0.88 | 0.66 | 0.52 | 0.31 | 0.12 |
| Belleville | (0.25) | (0.21) | (0.18) | (0.08) | 0.13 |
| King | 0.94 | 0.30 | 0.42 | 0.37 | 0.18 |
| Meaford | 0.76 | 0.53 | 0.33 | 0.23 | 0.18 |
| Port Colborne | 0.12 | (0.41) | | 0.46 | 0.23 |
| Oshawa | 0.66 | 0.56 | 0.42 | 0.35 | 0.26 |
| Thunder Bay | 0.23 | 0.20 | 0.24 | 0.33 | 0.33 |
| Timmins | 0.30 | 0.22 | 0.21 | 0.29 | 0.38 |
| Middlesex Centre | 1.35 | 0.98 | 0.73 | 0.63 | 0.42 |
| Kingston | 0.34 | 0.31 | 0.39 | 0.48 | 0.46 |
| Stratford | 0.81 | 0.79 | 0.64 | 0.63 | 0.48 |
| Brockville | 0.74 | 0.68 | 0.58 | 0.58 | 0.52 |
| North Perth | | | | | 0.54 |
| Owen Sound | 0.51 | 0.58 | 0.41 | 0.37 | 0.56 |
| Pelham | 0.19 | 0.10 | 0.15 | 0.47 | 0.57 |
| Prince Edward County | 0.97 | 0.87 | 0.74 | 0.72 | 0.65 |
| Ottawa | 0.48 | 0.50 | 0.56 | 0.62 | 0.66 |
| Toronto | 0.54 | 0.51 | 0.56 | 0.65 | 0.68 |
| Barrie | 0.83 | 0.82 | 0.78 | 0.70 | 0.72 |
| Greenstone | | 0.94 | 0.96 | 0.90 | 0.73 |
| Quinte West | 0.07 | 0.18 | 0.29 | 0.41 | 0.77 |
| Gravenhurst | 1.18 | 1.21 | 1.09 | 0.99 | 0.85 |
| **Average** | **(0.28)** | **(0.28)** | **(0.31)** | **(0.34)** | **(0.36)** |
| **Median** | **(0.28)** | **(0.29)** | **(0.23)** | **(0.25)** | **(0.27)** |

## Net Financial Liabilities Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Durham | (0.76) | (0.86) | (0.85) | (0.88) | (0.96) |
| Region Halton | (1.17) | (1.12) | (1.25) | (1.37) | (1.64) |
| District Muskoka | 0.51 | 0.30 | 0.17 | 0.10 | (0.02) |
| Region Peel | (0.06) | 0.01 | 0.04 | 0.07 | 0.10 |
| Region Niagara | (0.03) | 0.03 | 0.00 | 0.05 | 0.12 |
| Region Waterloo | 0.29 | 0.43 | 0.62 | 0.80 | 0.83 |
| Region York | 0.86 | 0.83 | 1.02 | 1.11 | 0.93 |
| **Average** | **(0.05)** | **(0.05)** | **(0.04)** | **(0.02)** | **(0.09)** |
| **Median** | **(0.03)** | **0.03** | **0.04** | **0.07** | **0.10** |
| Grey County | | | | | (0.51) |
| Wellington County | | | | (0.27) | (0.32) |
| Elgin County | | | | | (0.28) |
| Dufferin County | | | | | 0.00 |
| Bruce County | | | | | 0.19 |
| Simcoe County | | | | | 0.21 |
| **Average** | | | | **(0.27)** | **(0.12)** |
| **Median** | | | | **(0.27)** | **(0.14)** |

## 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.

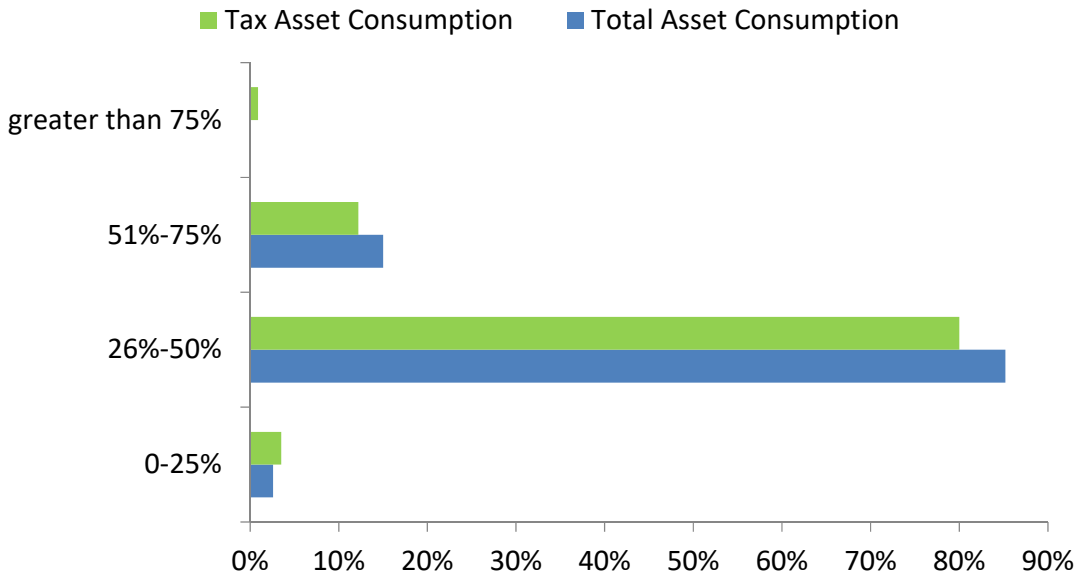
### Formula

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

### 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—2015 Asset Consumption Ratio—Total Survey



## Total Asset Consumption Ratio Trend

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Vaughan | 10.0% | 10.4% | 10.9% | 11.2% | 11.5% |
| Mississauga | 15.5% | 16.5% | 17.4% | 18.2% | 19.1% |
| Markham | 17.5% | 17.5% | 18.3% | 18.8% | 19.4% |
| Grimsby | 23.7% | 24.5% | 24.4% | 25.2% | 26.2% |
| Whitchurch-Stouffville | 22.6% | 22.4% | 24.4% | 25.4% | 26.6% |
| Milton | 29.3% | 29.0% | 28.6% | 28.5% | 26.9% |
| Barrie | 21.7% | 23.0% | 24.6% | 26.1% | 27.0% |
| Woolwich | 23.4% | 24.7% | 25.6% | 26.5% | 27.5% |
| Ottawa | 26.1% | 26.7% | 26.9% | 26.8% | 27.6% |
| Brampton | 25.2% | 26.1% | 27.4% | 27.8% | 27.9% |
| Aurora | 24.9% | 25.8% | 26.4% | 28.0% | 27.9% |
| Niagara-on-the-Lake | 24.9% | 25.5% | 26.8% | 27.3% | 28.0% |
| Georgina | 21.8% | 23.6% | 25.4% | 27.1% | 28.6% |
| Innisfil | 27.9% | 28.9% | 29.3% | 29.8% | 29.6% |
| Lambton Shores | 23.3% | 24.8% | 27.2% | 28.3% | 29.8% |
| North Middlesex | | | | | 30.4% |
| Kitchener | 33.2% | 33.7% | 33.8% | 33.9% | 30.7% |
| Middlesex Centre | 26.2% | 26.8% | 28.4% | 30.3% | 31.2% |
| St Marys | 25.8% | 27.7% | 28.9% | 30.0% | 31.4% |
| Oakville | 29.7% | 30.0% | 31.0% | 31.9% | 31.5% |
| North Perth | | | | | 32.4% |
| Springwater | 26.7% | 28.0% | 29.5% | 31.0% | 32.4% |
| North Dumfries | 16.8% | 18.0% | 19.7% | 22.0% | 33.8% |
| Burlington | 31.6% | 32.3% | 32.6% | 33.5% | 34.1% |
| Leamington | 33.4% | 30.4% | 31.7% | 33.2% | 34.2% |
| Tecumseh | | | | | 34.3% |
| London | 32.4% | 33.0% | 33.9% | 34.6% | 35.3% |
| Wilmot | 42.3% | 41.4% | 39.0% | 41.0% | 35.8% |
| Owen Sound | 36.0% | 36.2% | 37.6% | 38.2% | 35.9% |
| Guelph-Eramosa | 31.5% | 33.4% | 33.8% | 34.4% | 36.1% |
| Niagara Falls | 34.6% | 34.9% | 36.8% | | 36.7% |
| Whitby | 31.8% | 32.8% | 34.1% | 35.4% | 36.8% |
| Hamilton | 35.9% | 35.6% | 36.2% | 37.1% | 36.8% |
| Kingston | 35.0% | 35.7% | 35.8% | 35.9% | 36.9% |
| Waterloo | 32.6% | 33.7% | 35.1% | 35.9% | 36.9% |

## Total Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Ingersoll | 35.2% | 36.5% | 36.2% | 36.2% | 36.9% |
| Thorold | 35.3% | 35.9% | 36.7% | 36.5% | 37.3% |
| The Blue Mountains | 31.9% | 33.5% | 35.1% | 36.5% | 37.5% |
| Newmarket | 33.6% | 34.7% | 35.7% | 36.2% | 37.5% |
| Welland | 34.4% | 33.8% | 34.6% | 35.9% | 37.5% |
| West Lincoln | 32.8% | 34.3% | 36.0% | 36.9% | 37.6% |
| Centre Wellington | 36.5% | 37.9% | 39.0% | 37.2% | 37.6% |
| Parry Sound | 30.3% | 32.3% | 34.4% | 36.2% | 37.6% |
| Espanola | | | | | 37.7% |
| Stratford | 33.6% | 34.6% | 35.7% | 36.8% | 37.8% |
| Clarington | 34.9% | 36.1% | 37.4% | 37.9% | 38.0% |
| Gravenhurst | 37.8% | 31.2% | 34.1% | 35.9% | 38.1% |
| Collingwood | 33.4% | 34.5% | 35.3% | 36.8% | 38.2% |
| Orillia | 34.2% | 34.3% | 35.7% | 36.7% | 38.2% |
| Port Colborne | 41.0% | 42.5% | 35.4% | 37.3% | 38.4% |
| Saugeen Shores | 32.0% | 33.8% | 35.4% | 37.4% | 38.7% |
| St Catharines | 40.8% | 39.9% | 40.3% | 39.0% | 38.8% |
| Kenora | 33.8% | 35.9% | 36.8% | 44.1% | 38.9% |
| Oshawa | 35.7% | 37.0% | 38.3% | 38.6% | 39.1% |
| Fort Erie | 36.0% | 35.5% | 36.6% | 38.3% | 39.4% |
| King | 42.0% | 43.6% | 44.7% | 42.2% | 39.4% |
| Sault Ste Marie | 36.4% | 36.9% | 38.0% | 38.3% | 39.4% |
| Peterborough | 39.4% | 38.0% | 38.6% | 38.7% | 39.5% |
| Brockville | 49.5% | 35.9% | 37.0% | 38.2% | 39.5% |
| Brant County | 39.4% | 39.0% | 39.4% | 39.7% | 39.5% |
| Cambridge | 38.2% | 39.3% | 40.4% | 40.1% | 39.7% |
| East Gwillimbury | 35.7% | 37.9% | 38.4% | 39.2% | 40.2% |
| Orangeville | 37.6% | 38.4% | 39.7% | 38.8% | 40.2% |
| Strathroy-Caradoc | 36.5% | 38.0% | 40.3% | 40.3% | 40.3% |
| Sarnia | 35.3% | 36.4% | 37.6% | 39.2% | 40.7% |
| Windsor | 38.2% | 37.6% | 38.9% | 39.2% | 41.0% |
| Lincoln | 42.2% | 42.5% | 43.1% | 40.1% | 41.3% |
| Pelham | 37.4% | 38.9% | 39.8% | 40.8% | 41.3% |
| North Bay | 39.0% | 40.3% | 41.3% | 41.3% | 41.5% |
| Toronto | 41.4% | 42.0% | 42.5% | 42.5% | 41.6% |

## Total Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Cornwall | 44.3% | 44.7% | 45.2% | 45.4% | 42.0% |
| Tillsonburg | 36.8% | 38.5% | 39.3% | 41.3% | 42.2% |
| Halton Hills | 42.5% | 44.1% | 43.0% | 43.4% | 42.4% |
| Belleville | 40.8% | 40.2% | 40.7% | 41.7% | 42.6% |
| Guelph | 40.8% | 40.3% | 40.9% | 42.1% | 43.5% |
| Prince Edward County | 37.0% | 38.9% | 40.8% | 42.4% | 43.5% |
| Erin | 38.7% | 39.5% | 41.2% | 42.9% | 44.3% |
| Kincardine | 42.4% | 41.8% | 42.6% | 43.9% | 44.5% |
| Minto | 42.3% | 43.4% | 44.1% | 44.7% | 44.7% |
| Bracebridge | 39.3% | 41.7% | 43.6% | 45.1% | 45.2% |
| Scugog | 36.7% | 39.0% | 41.6% | 43.6% | 45.6% |
| Chatham-Kent | 41.9% | 42.6% | 43.9% | 45.0% | 46.0% |
| St Thomas | 44.0% | 44.2% | 45.3% | 45.9% | 46.7% |
| Huntsville | 34.1% | 38.0% | 41.2% | 44.0% | 46.8% |
| Haldimand | | | | | 47.0% |
| Wainfleet | 45.8% | 45.4% | 45.9% | 47.7% | 47.2% |
| Brock | 41.5% | 42.6% | 44.5% | 46.5% | 48.2% |
| Greater Sudbury | 46.5% | 48.0% | 49.1% | 49.3% | 48.6% |
| Timmins | 46.1% | 47.1% | 47.5% | 48.6% | 49.0% |
| Pickering | 49.5% | 50.2% | 50.7% | 52.0% | 50.3% |
| Meaford | 46.4% | 48.0% | 49.5% | 51.0% | 51.3% |
| Grey Highlands | 44.9% | 47.0% | 48.2% | 50.5% | 51.5% |
| Kingsville | 45.1% | 46.8% | 48.8% | 50.4% | 52.5% |
| Wellington North | 46.4% | 48.0% | 49.5% | 51.0% | 52.6% |
| Greenstone | 46.8% | 47.7% | 49.0% | 50.3% | 52.6% |
| Caledon | 49.5% | 51.3% | 52.6% | 55.8% | 54.9% |
| Thunder Bay | 52.2% | 53.3% | 54.4% | 55.1% | 55.0% |
| Puslinch | | | | 63.2% | 64.2% |
| Mapleton | 59.0% | 59.8% | 61.9% | 62.8% | 64.6% |
| Quinte West | 62.3% | 64.7% | 65.8% | 66.7% | 66.2% |
| Wellesley | 56.5% | 59.4% | 62.1% | 64.6% | 67.1% |
| Elliot Lake | 77.6% | 76.2% | 78.4% | 78.8% | 78.7% |
| **Average** | **36.5%** | **37.1%** | **38.1%** | **39.4%** | **39.8%** |
| **Median** | **36.0%** | **36.9%** | **37.6%** | **38.5%** | **38.7%** |

## Total Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Halton | 23.7% | 24.9% | 25.7% | 26.4% | 25.8% |
| Region Peel | 24.6% | 25.4% | 25.1% | 25.5% | 26.0% |
| Region York | 30.9% | 32.0% | 32.0% | 32.2% | 29.1% |
| Region Durham | 29.3% | 30.4% | 31.6% | 32.0% | 33.0% |
| Region Waterloo | 42.0% | 42.1% | 41.3% | 42.1% | 41.5% |
| Region Niagara | 40.9% | 41.3% | 42.4% | 42.7% | 43.2% |
| District Muskoka | 37.3% | 39.2% | 41.3% | 43.3% | 44.0% |
| **Average** | **32.7%** | **33.6%** | **34.2%** | **34.9%** | **34.7%** |
| **Median** | **30.9%** | **32.0%** | **32.0%** | **32.2%** | **33.0%** |
| Simcoe County | | | | | 32.2% |
| Wellington County | | | | 39.1% | 40.6% |
| Bruce County | | | | | 41.7% |
| Dufferin County | | | | | 41.9% |
| Elgin County | | | | | 44.6% |
| Grey County | | | | | 58.0% |
| **Average** | | | | **39.1%** | **43.2%** |
| **Median** | | | | **39.1%** | **41.8%** |

## Tax Asset Consumption Ratio

| Municipalities | 2015 |
|---|---|
| Vaughan | 10.2% |
| Markham | 16.4% |
| Mississauga | 19.1% |
| Grimsby | 24.9% |
| Barrie | 26.7% |
| Milton | 26.9% |
| Brampton | 27.9% |
| Ottawa | 28.2% |
| Aurora | 28.9% |
| Woolwich | 29.0% |
| Whitchurch-Stouffville | 29.0% |
| North Perth | 31.0% |
| Oakville | 31.5% |
| Niagara-on-the-Lake | 31.7% |
| Georgina | 32.0% |
| Kitchener | 32.0% |
| Owen Sound | 33.1% |
| Innisfil | 33.1% |
| Collingwood | 33.1% |
| North Dumfries | 33.8% |
| Niagara Falls | 34.0% |
| Burlington | 34.1% |
| Springwater | 34.2% |
| London | 34.5% |
| North Middlesex | 34.7% |
| St Marys | 34.7% |
| Leamington | 35.0% |
| Tecumseh | 36.0% |
| Lambton Shores | 36.7% |
| Whitby | 36.8% |
| Orillia | 36.8% |
| Newmarket | 36.9% |
| Ingersoll | 36.9% |
| Stratford | 37.1% |
| Guelph-Eramosa | 37.1% |

| Municipalities | 2015 |
|---|---|
| Middlesex Centre | 37.6% |
| East Gwillimbury | 37.7% |
| Clarington | 38.0% |
| Gravenhurst | 38.1% |
| Port Colborne | 38.2% |
| Kingston | 38.2% |
| Waterloo | 38.6% |
| Hamilton | 38.8% |
| Sault Ste Marie | 38.8% |
| Wilmot | 38.8% |
| Oshawa | 39.1% |
| Welland | 39.3% |
| Peterborough | 39.3% |
| Kenora | 39.7% |
| Sarnia | 39.9% |
| Espanola | 40.9% |
| Pelham | 41.5% |
| Windsor | 41.5% |
| St Catharines | 41.6% |
| Cambridge | 41.7% |
| Toronto | 41.8% |
| Tillsonburg | 42.4% |
| Halton Hills | 42.4% |
| St Thomas | 42.5% |
| Guelph | 42.5% |
| Parry Sound | 42.6% |
| Centre Wellington | 43.1% |
| Brant County | 43.3% |
| Thorold | 43.5% |
| West Lincoln | 43.6% |
| Fort Erie | 43.9% |
| Orangeville | 44.9% |
| Cornwall | 45.2% |
| Bracebridge | 45.2% |
| North Bay | 45.3% |

| Municipalities | 2015 |
|---|---|
| Scugog | 45.6% |
| The Blue Mountains | 46.0% |
| Kincardine | 46.0% |
| Lincoln | 46.3% |
| Saugeen Shores | 46.5% |
| Huntsville | 46.8% |
| Wainfleet | 47.2% |
| Chatham-Kent | 47.2% |
| King | 47.3% |
| Erin | 47.7% |
| Brock | 48.2% |
| Belleville | 48.7% |
| Prince Edward County | 49.3% |
| Meaford | 49.7% |
| Haldimand | 50.0% |
| Pickering | 50.3% |
| Brockville | 50.7% |
| Grey Highlands | 51.8% |
| Minto | 52.2% |
| Greenstone | 52.9% |
| Timmins | 53.7% |
| Greater Sudbury | 53.7% |
| Thunder Bay | 53.8% |
| Strathroy-Caradoc | 54.7% |
| Caledon | 54.9% |
| Kingsville | 60.6% |
| Wellington North | 60.7% |
| Puslinch | 64.2% |
| Wellesley | 67.1% |
| Mapleton | 67.9% |
| Quinte West | 71.3% |
| Elliot Lake | 77.6% |
| **Average** | **41.6%** |
| **Median** | **41.2%** |

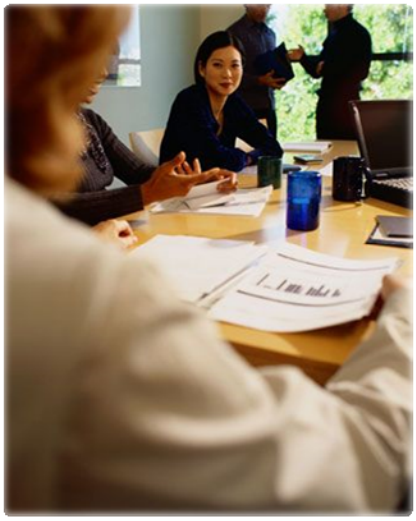
## Tax Asset Consumption Ratio

| Municipalities | 2015 |
|---|---|
| Region Halton | 28.2% |
| Region Durham | 38.1% |
| Region Peel | 32.8% |
| Region York | 37.8% |
| Region Waterloo | 37.9% |
| Region Niagara | 39.6% |
| District Muskoka | 49.1% |
| **Average** | **37.6%** |
| **Median** | **37.9%** |
| Simcoe County | 32.2% |
| Bruce County | 41.7% |
| Wellington County | 40.6% |
| Dufferin County | 41.9% |
| Elgin County | 44.6% |
| Grey County | 58.0% |
| **Average** | **43.2%** |
| **Median** | **41.8%** |

## 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 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Orillia | | -36% | -21% | -12% | -5% |
| Newmarket | 25% | 27% | 32% | 15% | -3% |
| Strathroy-Caradoc | | | 4% | 3% | 5% |
| Brockville | 9% | 11% | 12% | 14% | 13% |
| St Thomas | 27% | 25% | 27% | 20% | 18% |
| Pelham | 26% | 21% | 15% | 9% | 18% |
| Ottawa | 21% | 22% | 23% | 24% | 22% |
| Orangeville | 14% | | 20% | 20% | 25% |
| Tillsonburg | | 31% | 31% | 33% | 26% |
| Sarnia | 27% | 29% | 25% | 26% | 27% |
| Belleville | 22% | 22% | 23% | 24% | 28% |
| North Bay | 27% | 28% | 29% | 29% | 29% |
| Sault Ste Marie | 26% | 27% | 28% | 28% | 30% |
| Barrie | 53% | 35% | 31% | 30% | 31% |
| Quinte West | 49% | 41% | 38% | 34% | 32% |
| Timmins | 28% | 32% | 31% | 33% | 32% |
| Guelph | 49% | 42% | 41% | 36% | 33% |
| Greenstone | | | 27% | 28% | 35% |
| Huntsville | 46% | 45% | 51% | 60% | 39% |
| St Catharines | 80% | 78% | 56% | 53% | 41% |
| Ingersoll | 23% | 29% | 33% | 30% | 42% |
| Prince Edward County | 31% | 32% | 39% | 38% | 42% |
| Espanola | | | | | 43% |
| Kitchener | 26% | 29% | 34% | 36% | 45% |
| Toronto | 37% | 44% | 53% | 48% | 45% |
| Oshawa | 30% | 39% | 38% | 34% | 46% |
| Woolwich | 69% | 64% | 57% | 47% | 46% |
| Meaford | 9% | 19% | 37% | 45% | 46% |
| Guelph-Eramosa | | | | 44% | 48% |
| Erin | | | | 48% | 49% |
| North Dumfries | | | | 54% | 50% |
| Niagara-on-the-Lake | 57% | 58% | 61% | 60% | 51% |
| Stratford | 55% | 51% | 50% | 49% | 52% |
| Grey Highlands | | | 63% | 48% | 52% |
| Bracebridge | 62% | 68% | 77% | 74% | 52% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Caledon | 76% | 82% | 79% | 74% | 54% |
| Thunder Bay | 74% | 77% | 67% | 59% | 55% |
| Wilmot | 34% | 49% | 51% | 56% | 56% |
| Windsor | 49% | 47% | 52% | 53% | 56% |
| Greater Sudbury | 46% | 56% | 54% | 54% | 57% |
| Hamilton | 70% | 68% | 62% | 61% | 58% |
| Collingwood | | | 65% | 59% | 59% |
| Minto | | | | 58% | 60% |
| Peterborough | 63% | 67% | 65% | 63% | 61% |
| Georgina | 60% | 53% | 54% | 60% | 62% |
| Cambridge | 59% | 54% | 54% | 56% | 64% |
| Lambton Shores | 26% | 33% | 32% | 45% | 64% |
| Cornwall | | 73% | 64% | 66% | 66% |
| Fort Erie | 46% | 46% | 56% | 61% | 69% |
| Vaughan | 114% | 106% | 85% | 79% | 70% |
| Elliot Lake | | | 65% | 71% | 70% |
| Innisfil | 61% | 66% | 82% | 76% | 70% |
| Welland | 79% | 74% | 81% | 76% | 70% |
| Halton Hills | 68% | 78% | 62% | 64% | 71% |
| East Gwillimbury | 65% | 62% | 69% | 74% | 72% |
| Gravenhurst | 93% | 95% | 91% | 83% | 73% |
| Brampton | 78% | 75% | 68% | 71% | 73% |
| Lincoln | 95% | 97% | 101% | 78% | 75% |
| Pickering | 66% | 61% | 53% | 80% | 75% |
| Kingsville | 37% | 31% | 83% | 72% | 75% |
| Waterloo | 67% | 73% | 77% | 88% | 76% |
| London | 53% | 56% | 61% | 76% | 78% |
| Burlington | 74% | 76% | 79% | 78% | 80% |
| Kingston | 73% | 74% | 76% | 73% | 80% |
| Mississauga | 94% | 88% | 79% | 79% | 80% |
| Niagara Falls | 57% | 65% | 74% | N/A | 80% |
| Grimsby | | | | 91% | 82% |
| King | 43% | 49% | 59% | 63% | 82% |
| Middlesex Centre | 45% | 68% | 79% | 76% | 83% |
| Whitchurch-Stouffville | 62% | 61% | 89% | 88% | 87% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| St Marys | | | | 78% | 87% |
| Port Colborne | | | | 41% | 89% |
| North Perth | | | | | 90% |
| Wainfleet | 48% | 54% | 66% | 87% | 90% |
| The Blue Mountains | 93% | 83% | 83% | 82% | 91% |
| Scugog | | 89% | 95% | 98% | 91% |
| Centre Wellington | | | | 94% | 92% |
| Brant County | | 25% | 30% | 100% | 94% |
| Mapleton | | | | 55% | 94% |
| Puslinch | | | | 82% | 94% |
| Chatham-Kent | | | | 86% | 98% |
| Owen Sound | 113% | 103% | 102% | 103% | 98% |
| Tecumseh | | | | | 99% |
| Markham | 153% | 149% | 156% | 111% | 99% |
| Wellesley | 99% | 105% | 115% | 100% | 101% |
| Springwater | 129% | 124% | 154% | 156% | 104% |
| Whitby | 101% | 108% | 112% | 109% | 110% |
| Kincardine | | | | 137% | 112% |
| Leamington | | | | 104% | 112% |
| Oakville | 94% | 94% | 104% | 132% | 113% |
| Kenora | 98% | 107% | 110% | 111% | 117% |
| Parry Sound | | | | 138% | 123% |
| North Middlesex | | | | | 125% |
| Clarington | 133% | 160% | 139% | 138% | 129% |
| Saugeen Shores | | 168% | 159% | 144% | 132% |
| Wellington North | | | | 137% | 132% |
| West Lincoln | 117% | 134% | 155% | 157% | 133% |
| Brock | | 114% | 118% | 127% | 135% |
| Haldimand | | | | | 160% |
| Milton | 126% | 122% | 119% | 112% | 160% |
| Aurora | 167% | 128% | 145% | 157% | 161% |
| Thorold | 200% | 189% | 182% | 193% | 207% |
| **Average** | **65%** | **66%** | **67%** | **70%** | **72%** |
| **Median** | **59%** | **61%** | **62%** | **64%** | **70%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Waterloo | 48% | 42% | 40% | 48% | 42% |
| Region Niagara | 45% | 41% | 42% | 43% | 47% |
| District Muskoka | 51% | 63% | 67% | 67% | 72% |
| Region Peel | 113% | 111% | 119% | 120% | 119% |
| Region Durham | 106% | 106% | 113% | 122% | 137% |
| Region Halton | 120% | 153% | 155% | 172% | 208% |
| Region York | 129% | 136% | 178% | 191% | 212% |
| **Average** | **87%** | **93%** | **102%** | **109%** | **120%** |
| **Median** | **106%** | **106%** | **113%** | **120%** | **119%** |
| Elgin County | | | | | 21% |
| Dufferin County | | | | | 50% |
| Bruce County | | | | | 55% |
| Simcoe County | | | | | 63% |
| Wellington County | | | | 80% | 83% |
| Grey County | | | | | 90% |
| **Average** | | | | **80%** | **60%** |
| **Median** | | | | **80%** | **59%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Orillia | | -29% | -17% | -10% | -4% |
| Newmarket | 18% | 19% | 23% | 11% | -2% |
| Strathroy-Caradoc | | | 3% | 3% | 4% |
| Brockville | 7% | 9% | 10% | 11% | 11% |
| St Thomas | 21% | 18% | 21% | 16% | 15% |
| Pelham | 22% | 18% | 13% | 7% | 16% |
| Ottawa | 15% | 16% | 16% | 17% | 16% |
| Tillsonburg | | 21% | 23% | 23% | 18% |
| Kitchener | | 12% | 14% | 15% | 19% |
| Orangeville | | | 16% | 16% | 20% |
| Sarnia | 19% | 23% | 20% | 20% | 21% |
| Sault Ste Marie | 18% | 20% | 20% | 21% | 22% |
| Toronto | 18% | 23% | 28% | 25% | 22% |
| Thunder Bay | 29% | 31% | 27% | 24% | 22% |
| North Bay | 20% | 21% | 22% | 22% | 23% |
| Belleville | 19% | 18% | 19% | 20% | 24% |
| Timmins | 21% | 23% | 23% | 25% | 25% |
| Barrie | 42% | 28% | 25% | 24% | 25% |
| Guelph | 37% | 32% | 31% | 27% | 25% |
| Greenstone | | 19% | 19% | 21% | 27% |
| Huntsville | 31% | 31% | 38% | 40% | 27% |
| Quinte West | 42% | 36% | 34% | 30% | 29% |
| St Catharines | 58% | 58% | 42% | 39% | 29% |
| Niagara-on-the-Lake | 33% | 35% | 38% | 37% | 32% |
| Woolwich | 37% | 44% | 40% | 33% | 32% |
| Erin | | | | 36% | 32% |
| North Dumfries | | | | 34% | 33% |
| Oshawa | 23% | 30% | 29% | 26% | 33% |
| Prince Edward County | 24% | 26% | 31% | 30% | 34% |
| Espanola | | | | | 34% |
| Ingersoll | 17% | 24% | 28% | 24% | 35% |
| Stratford | 36% | 34% | 35% | 34% | 36% |
| Wilmot | 22% | 32% | 31% | 36% | 37% |
| Windsor | 33% | 34% | 38% | 38% | 38% |
| Guelph-Eramosa | | | | 33% | 38% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Meaford | 7% | 16% | 31% | 38% | 38% |
| Minto | | | | 36% | 39% |
| Lambton Shores | 19% | 24% | 24% | 31% | 39% |
| Caledon | 52% | 56% | 54% | 53% | 39% |
| Bracebridge | 45% | 47% | 61% | 58% | 40% |
| Greater Sudbury | 33% | 39% | 39% | 39% | 41% |
| Grey Highlands | | | 45% | 37% | 42% |
| Niagara Falls | 38% | 39% | 46% | | 42% |
| Peterborough | 42% | 45% | 43% | 44% | 43% |
| Hamilton | 50% | 50% | 46% | 46% | 44% |
| Collingwood | | | 52% | 45% | 46% |
| Cornwall | | 49% | 44% | 46% | 47% |
| Georgina | 50% | 45% | 44% | 45% | 48% |
| Welland | 51% | 52% | 51% | 53% | 48% |
| Elliot Lake | | | 43% | 53% | 49% |
| Waterloo | 37% | 48% | 49% | 56% | 50% |
| Cambridge | 37% | 37% | 39% | 42% | 50% |
| Vaughan | 76% | 71% | 59% | 57% | 50% |
| King | 28% | 23% | 34% | 36% | 50% |
| Port Colborne | | | | 32% | 50% |
| Mississauga | 54% | 51% | 48% | 50% | 51% |
| Middlesex Centre | 36% | 51% | 59% | 58% | 51% |
| East Gwillimbury | 45% | 47% | 46% | 51% | 51% |
| Brampton | 53% | 51% | 57% | 50% | 51% |
| Innisfil | 44% | 48% | 55% | 53% | 51% |
| Halton Hills | 45% | 55% | 45% | 46% | 52% |
| Kingston | 48% | 50% | 52% | 49% | 55% |
| Centre Wellington | | | | 53% | 56% |
| Burlington | 47% | 51% | 53% | 53% | 56% |
| Pickering | 47% | 47% | 41% | 61% | 56% |
| North Perth | | | | | 58% |
| Gravenhurst | 69% | 76% | 73% | 65% | 58% |
| Fort Erie | 36% | 35% | 47% | 51% | 59% |
| Whitchurch-Stouffville | 30% | 41% | 61% | 56% | 59% |
| Markham | 89% | 56% | 90% | 65% | 59% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| London | 37% | 41% | 46% | 57% | 59% |
| Lincoln | 75% | 78% | 74% | 58% | 60% |
| Kingsville | 28% | 24% | 68% | 63% | 64% |
| St Marys | | | | 57% | 64% |
| Wellesley | 64% | 78% | 82% | 66% | 65% |
| Grimsby | | | | 74% | 65% |
| The Blue Mountains | 68% | 64% | 64% | 57% | 66% |
| Scugog | | 63% | 67% | 68% | 67% |
| Kincardine | | | | 47% | 70% |
| Whitby | 70% | 75% | 72% | 72% | 72% |
| Puslinch | | | | 59% | 72% |
| Wainfleet | 40% | 45% | 52% | 69% | 73% |
| Mapleton | | | | 44% | 73% |
| Chatham-Kent | | | | 66% | 76% |
| Brant County | | 19% | 25% | 51% | 78% |
| Owen Sound | 82% | 77% | 77% | 83% | 78% |
| Tecumseh | | | | | 79% |
| Oakville | 61% | 65% | 71% | 91% | 80% |
| Springwater | 97% | 103% | 123% | 124% | 82% |
| Milton | 62% | 59% | 61% | 59% | 85% |
| Kenora | 70% | 78% | 81% | 82% | 87% |
| Saugeen Shores | | 103% | 98% | 92% | 87% |
| Parry Sound | | | | 83% | 88% |
| Haldimand | | | | | 90% |
| Leamington | | | | 86% | 93% |
| West Lincoln | 82% | 93% | 113% | 120% | 95% |
| Clarington | 90% | 110% | 102% | 103% | 96% |
| Aurora | 101% | 80% | 99% | 100% | 99% |
| North Middlesex | | | | | 102% |
| Wellington North | | | | 104% | 103% |
| Brock | | 94% | 95% | 101% | 110% |
| Thorold | 159% | 152% | 149% | 160% | 163% |
| **Average** | **45%** | **46%** | **47%** | **49%** | **51%** |
| **Median** | **39%** | **44%** | **44%** | **46%** | **50%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Niagara | 31% | 29% | 30% | 30% | 33% |
| Region Waterloo | 37% | 33% | 32% | 39% | 34% |
| District Muskoka | 43% | 53% | 57% | 57% | 61% |
| Region Peel | 93% | 92% | 97% | 98% | 99% |
| Region Durham | 89% | 92% | 99% | 105% | 117% |
| Region York | 107% | 111% | 139% | 147% | 157% |
| Region Halton | 93% | 114% | 118% | 132% | 159% |
| **Average** | **70%** | **75%** | **82%** | **87%** | **94%** |
| **Median** | **89%** | **92%** | **97%** | **98%** | **99%** |
| Elgin County | | | | | 15% |
| Dufferin County | | | | | 38% |
| Bruce County | | | | | 42% |
| Simcoe County | | | | | 50% |
| Grey County | | | | | 65% |
| Wellington County | | | | 65% | 67% |
| **Average** | | | | **65%** | **46%** |
| **Median** | | | | **65%** | **46%** |

## 2015 Total and Tax Reserve Per Capita

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|---|---|---|
| Orillia | $ 356 | $ (77) |
| Newmarket | $ 466 | $ (16) |
| Strathroy-Caradoc | $ 564 | $ 35 |
| Pelham | $ 270 | $ 112 |
| Woolwich | $ 390 | $ 161 |
| Wilmot | $ 333 | $ 190 |
| Brockville | $ 410 | $ 200 |
| Tillsonburg | $ 210 | $ 210 |
| St Thomas | $ 688 | $ 213 |
| Kitchener | $ 215 | $ 216 |
| Guelph-Eramosa | $ 374 | $ 221 |
| North Dumfries | $ 223 | $ 224 |
| Huntsville | $ 232 | $ 232 |
| Erin | $ 387 | $ 241 |
| Sarnia | $ 397 | $ 241 |
| Orangeville | $ 496 | $ 260 |
| St Catharines | $ 377 | $ 292 |
| Niagara-on-the-Lake | $ 538 | $ 329 |
| Minto | $ 1,028 | $ 341 |
| Oshawa | $ 347 | $ 347 |
| Wellesley | $ 356 | $ 356 |
| Quinte West | $ 536 | $ 360 |
| Vaughan | $ 636 | $ 363 |
| Cambridge | $ 468 | $ 364 |
| Ottawa | $ 384 | $ 369 |
| Markham | $ 554 | $ 397 |
| Centre Wellington | $ 923 | $ 398 |
| Lincoln | $ 891 | $ 400 |
| Bracebridge | $ 412 | $ 412 |
| Sault Ste Marie | $ 424 | $ 417 |
| Barrie | $ 612 | $ 422 |
| Whitchurch-Stouffville | $ 542 | $ 423 |
| North Bay | $ 590 | $ 425 |
| Grey Highlands | $ 756 | $ 425 |
| Ingersoll | $ 430 | $ 430 |

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|---|---|---|
| Grimsby | $ 733 | $ 446 |
| Caledon | $ 450 | $ 450 |
| East Gwillimbury | $ 642 | $ 457 |
| Welland | $ 461 | $ 459 |
| Mississauga | $ 461 | $ 461 |
| Belleville | $ 839 | $ 461 |
| Puslinch | $ 462 | $ 462 |
| Scugog | $ 463 | $ 463 |
| Brampton | $ 466 | $ 466 |
| Mapleton | $ 707 | $ 475 |
| Halton Hills | $ 477 | $ 477 |
| Pickering | $ 483 | $ 483 |
| Kingsville | $ 799 | $ 490 |
| Timmins | $ 494 | $ 494 |
| Waterloo | $ 495 | $ 495 |
| Georgina | $ 648 | $ 501 |
| West Lincoln | $ 588 | $ 515 |
| Meaford | $ 653 | $ 527 |
| Fort Erie | $ 699 | $ 531 |
| Prince Edward County | $ 604 | $ 531 |
| Guelph | $ 1,366 | $ 534 |
| Burlington | $ 614 | $ 614 |
| Whitby | $ 615 | $ 615 |
| Springwater | $ 976 | $ 623 |
| Middlesex Centre | $ 655 | $ 635 |
| Toronto | $ 839 | $ 647 |
| Niagara Falls | $ 715 | $ 652 |
| Elliot Lake | $ 831 | $ 667 |
| Lambton Shores | $ 1,308 | $ 677 |
| Espanola | $ 897 | $ 681 |
| Wainfleet | $ 686 | $ 686 |
| Port Colborne | $ 949 | $ 686 |
| Innisfil | $ 969 | $ 692 |
| North Perth | $ 659 | $ 708 |
| Gravenhurst | $ 729 | $ 729 |

## 2015 Total and Tax Reserve Per Capita (cont'd)

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|---|---|---|
| Milton | $ 738 | $ 738 |
| Clarington | $ 747 | $ 747 |
| Wellington North | $ 1,257 | $ 762 |
| Collingwood | $ 1,782 | $ 781 |
| Greater Sudbury | $ 998 | $ 812 |
| Windsor | $ 876 | $ 819 |
| Stratford | $ 811 | $ 835 |
| Peterborough | $ 1,301 | $ 867 |
| Thunder Bay | $ 891 | $ 873 |
| Tecumseh | $ 1,234 | $ 873 |
| Hamilton | $ 1,280 | $ 880 |
| King | $ 990 | $ 908 |
| Cornwall | $ 1,090 | $ 914 |
| Brock | $ 965 | $ 965 |
| Oakville | $ 970 | $ 970 |
| Leamington | $ 1,735 | $ 1,006 |
| Greenstone | $ 1,031 | $ 1,027 |
| Aurora | $ 1,060 | $ 1,032 |
| North Middlesex | $ 1,099 | $ 1,058 |
| London | $ 1,489 | $ 1,094 |
| Saugeen Shores | $ 1,307 | $ 1,121 |
| Owen Sound | $ 1,250 | $ 1,141 |
| Brant County | $ 1,470 | $ 1,171 |
| Kingston | $ 1,806 | $ 1,316 |
| Chatham-Kent | $ 1,370 | $ 1,329 |
| Kincardine | $ 2,701 | $ 1,347 |
| St Marys | $ 1,734 | $ 1,449 |
| Thorold | $ 1,898 | $ 1,489 |
| Parry Sound | $ 2,593 | $ 1,758 |
| Kenora | $ 1,908 | $ 1,767 |
| The Blue Mountains | $ 5,580 | $ 1,974 |
| Haldimand | $ 2,987 | $ 2,180 |
| **Average** | **$ 884** | **$ 641** |
| **Median** | **$ 694** | **$ 508** |

| Municipality | Total Reserves Per Capita | Tax Reserves Per Capita |
|---|---|---|
| Region Niagara | $ 633 | $ 353 |
| Region Waterloo | $ 455 | $ 364 |
| Region Peel | $ 1,111 | $ 782 |
| District Muskoka | $ 1,424 | $ 1,082 |
| Region Durham | $ 1,563 | $ 1,241 |
| Region Halton | $ 1,743 | $ 1,408 |
| Region York | $ 1,833 | $ 1,711 |
| **Average** | **$ 1,252** | **$ 991** |
| **Median** | **$ 1,424** | **$ 1,082** |
| Elgin County | $ 130 | $ 130 |
| Dufferin County | $ 288 | $ 288 |
| Simcoe County | $ 321 | $ 321 |
| Bruce County | $ 368 | $ 368 |
| Grey County | $ 497 | $ 497 |
| Wellington County | $ 774 | $ 774 |
| **Average** | **$ 396** | **$ 396** |
| **Median** | **$ 345** | **$ 345** |

## 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 74A 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 74A 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 74A 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 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Brampton | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kenora | 0.0% | 0.8% | 0.7% | 0.7% | 0.0% |
| Mapleton | | | | 0.0% | 0.0% |
| West Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Whitby | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Wilmot | 1.8% | 1.7% | 1.5% | 0.0% | 0.0% |
| Georgina | 0.2% | 0.1% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grimsby | 0.0% | | | 0.2% | 0.1% |
| Scugog | 0.0% | 0.8% | 0.2% | 0.1% | 0.1% |
| Grey Highlands | 0.0% | 0.0% | 0.1% | 0.2% | 0.2% |
| North Middlesex | | | | | 0.2% |
| Markham | 0.0% | 0.1% | 0.2% | 0.2% | 0.2% |
| Wainfleet | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% |
| Espanola | | | | | 0.3% |
| Aurora | 1.0% | 0.6% | 0.6% | 0.4% | 0.3% |
| Wellesley | 0.8% | 0.8% | 0.6% | 0.4% | 0.3% |
| Mississauga | 0.0% | 0.0% | 0.1% | 0.2% | 0.3% |
| Niagara-on-the-Lake | 0.8% | 0.7% | 0.5% | 0.3% | 0.3% |
| Sault Ste Marie | 0.7% | 0.6% | 0.5% | 0.4% | 0.3% |
| Cambridge | 0.3% | 0.4% | 0.4% | 0.4% | 0.3% |
| Greater Sudbury | 0.5% | 0.3% | 0.3% | 0.3% | 0.4% |
| Puslinch | | | | 0.5% | 0.4% |
| The Blue Mountains | 0.0% | 0.4% | 0.5% | 0.5% | 0.4% |
| Saugeen Shores | | 0.6% | 0.5% | 0.5% | 0.4% |
| Sarnia | 1.7% | 1.5% | 0.7% | 0.6% | 0.5% |
| Thorold | 0.5% | 0.6% | 0.5% | 0.5% | 0.5% |
| Lincoln | 0.6% | 0.3% | 0.5% | 0.6% | 0.6% |
| Brock | 0.0% | -0.1% | 0.7% | 0.6% | 0.6% |
| Fort Erie | 0.8% | 0.7% | 0.7% | 0.7% | 0.6% |
| Elliot Lake | 0.0% | 0.0% | 1.1% | 0.3% | 0.6% |
| Strathroy-Caradoc | 0.0% | 0.0% | 0.7% | 0.7% | 0.6% |
| Kincardine | | | | 0.4% | 0.6% |
| Orillia | | 0.2% | 0.9% | 0.8% | 0.7% |
| Barrie | 0.8% | 0.7% | 0.8% | 0.8% | 0.7% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Thunder Bay | 1.0% | 1.0% | 0.9% | 0.8% | 0.8% |
| Erin | | | | 1.1% | 0.8% |
| Pickering | 1.0% | 1.1% | 0.9% | 0.9% | 0.8% |
| Cornwall | | 0.8% | 1.2% | 1.2% | 0.9% |
| Timmins | 0.6% | 1.1% | 1.1% | 1.0% | 0.9% |
| Windsor | 1.5% | 1.5% | 1.1% | 1.1% | 0.9% |
| Hamilton | 1.7% | 1.5% | 1.3% | 1.1% | 1.1% |
| Clarington | 2.2% | 1.7% | 1.3% | 1.2% | 1.1% |
| St Thomas | 1.6% | 1.3% | 1.2% | 1.3% | 1.1% |
| Guelph | 1.7% | 1.7% | 1.5% | 1.6% | 1.2% |
| Meaford | 2.0% | 1.9% | 1.7% | 1.3% | 1.2% |
| Vaughan | 1.0% | 1.1% | 1.3% | 1.2% | 1.2% |
| Kingsville | 0.9% | 0.6% | 0.6% | 1.4% | 1.2% |
| Port Colborne | 1.6% | 1.0% | | 1.9% | 1.2% |
| Springwater | 1.0% | 1.1% | 0.9% | 1.0% | 1.2% |
| London | 1.1% | 1.4% | 1.3% | 1.3% | 1.2% |
| Burlington | 1.6% | 1.5% | 1.4% | 1.3% | 1.2% |
| Minto | | | 0.0% | 1.4% | 1.3% |
| Quinte West | 1.3% | 0.9% | 1.0% | 1.2% | 1.3% |
| Prince Edward County | 1.8% | 1.8% | 1.7% | 1.5% | 1.3% |
| Woolwich | 1.3% | 1.5% | 1.5% | 1.4% | 1.3% |
| North Dumfries | 1.6% | 1.7% | | 1.5% | 1.3% |
| Centre Wellington | | | | 1.5% | 1.4% |
| Caledon | 2.6% | 2.3% | 1.9% | 1.9% | 1.4% |
| Belleville | 0.1% | 0.2% | 0.8% | 1.4% | 1.4% |
| Kitchener | 1.3% | 1.5% | 1.5% | 1.4% | 1.4% |
| Pelham | 1.3% | 1.5% | 1.0% | 1.1% | 1.4% |
| Chatham-Kent | | | | 1.6% | 1.4% |
| Haldimand | | | | | 1.5% |
| Owen Sound | 2.0% | 2.0% | 1.6% | 1.7% | 1.5% |
| King | 1.9% | 1.3% | 1.5% | 1.4% | 1.5% |
| Halton Hills | 0.4% | 0.8% | 1.3% | 1.5% | 1.5% |
| Milton | 1.9% | 1.6% | 1.5% | 1.3% | 1.5% |
| Ingersoll | 1.7% | 1.6% | 1.2% | 1.7% | 1.5% |
| Oakville | 1.2% | 1.1% | 1.0% | 0.9% | 1.6% |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Brockville | 2.7% | 2.4% | 2.2% | 2.0% | 1.6% |
| Middlesex Centre | 0.2% | 0.8% | 2.5% | 2.3% | 1.6% |
| Bracebridge | 2.4% | 2.0% | 2.1% | 1.9% | 1.7% |
| North Bay | 2.1% | 2.0% | 1.9% | 1.9% | 1.7% |
| Niagara Falls | 2.9% | 2.7% | 2.6% | N/A | 1.8% |
| Peterborough | 2.3% | 2.1% | 1.9% | 1.9% | 1.8% |
| Brant County | 0.0% | 0.8% | 1.3% | 0.8% | 1.9% |
| Lambton Shores | 3.0% | 2.7% | 2.5% | 2.1% | 2.0% |
| Guelph-Eramosa | | | | 2.4% | 2.0% |
| Parry Sound | | | | 1.9% | 2.0% |
| Oshawa | 3.3% | 3.0% | 2.2% | 2.3% | 2.1% |
| Leamington | | | | 2.3% | 2.1% |
| Orangeville | 0.7% | | 2.3% | 2.3% | 2.1% |
| Newmarket | 3.2% | 2.8% | 2.6% | 2.4% | 2.2% |
| Stratford | 2.1% | 2.8% | 2.4% | 2.3% | 2.3% |
| St Catharines | 2.1% | 2.2% | 2.2% | 2.1% | 2.4% |
| Greenstone | 0.0% | 2.6% | 2.7% | 2.6% | 2.4% |
| Wellington North | | | | 3.1% | 2.5% |
| Tillsonburg | | 4.0% | 3.9% | 2.9% | 2.6% |
| Huntsville | 3.8% | 3.5% | 3.4% | 2.8% | 2.6% |
| Kingston | 2.2% | 2.3% | 2.3% | 2.8% | 2.7% |
| St Marys | | | 0.0% | 3.1% | 2.7% |
| Innisfil | 4.8% | 4.3% | 3.3% | 3.0% | 2.8% |
| Tecumseh | | | | | 2.9% |
| Collingwood | | | 3.3% | 2.8% | 2.9% |
| North Perth | | | | | 2.9% |
| Ottawa | 2.7% | 2.8% | 3.0% | 3.2% | 3.1% |
| Welland | 2.7% | 2.9% | 2.2% | 3.7% | 3.2% |
| Whitchurch-Stouffville | 2.4% | 4.9% | 4.3% | 4.0% | 3.9% |
| Waterloo | 4.4% | 4.8% | 4.2% | 3.9% | 3.9% |
| Toronto | 3.6% | 3.9% | 4.1% | 4.2% | 3.9% |
| Gravenhurst | 4.3% | 7.0% | 7.6% | 6.9% | 6.0% |
| **Average** | **1.4%** | **1.5%** | **1.5%** | **1.4%** | **1.4%** |
| **Median** | **1.3%** | **1.3%** | **1.2%** | **1.3%** | **1.2%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| District Muskoka | 1.0% | 0.6% | 0.6% | 0.5% | 0.5% |
| Region Halton | 0.3% | 0.8% | 0.7% | 0.6% | 0.8% |
| Region Durham | 0.8% | 0.8% | 0.9% | 1.0% | 0.9% |
| Region Peel | 1.7% | 1.5% | 1.4% | 1.4% | 1.2% |
| Region Niagara | 2.1% | 1.8% | 1.6% | 1.6% | 1.7% |
| Region York | 1.7% | 0.0% | 1.7% | 1.9% | 1.8% |
| Region Waterloo | 2.2% | 1.9% | 1.8% | 2.3% | 2.3% |
| **Average** | **1.4%** | **1.1%** | **1.2%** | **1.3%** | **1.3%** |
| **Median** | **1.7%** | **0.8%** | **1.4%** | **1.4%** | **1.2%** |
| Grey County | | | | | 0.1% |
| Elgin County | | | | | 0.4% |
| Simcoe County | | | | | 0.5% |
| Wellington County | | | | 1.6% | 1.4% |
| Dufferin County | | | | | 2.2% |
| Bruce County | | | | | 3.0% |
| **Average** | | | | **1.6%** | **1.3%** |
| **Median** | | | | **1.6%** | **1.0%** |

## 2015 Total and Tax Debt Charges as a % of Own Source Revenues

| Municipality | 2015 Total Debt Charges as a % of Own Source Revenues | 2015 Tax Debt Charges as a % of Own Source Revenues |
|---|---|---|
| Brampton | 0.0% | 0.0% |
| Kenora | 0.0% | 0.0% |
| Aurora | 2.3% | 0.0% |
| Caledon | 4.0% | 0.0% |
| East Gwillimbury | 0.2% | 0.0% |
| Kingston | 6.3% | 0.0% |
| Markham | 0.3% | 0.0% |
| Scugog | 0.2% | 0.0% |
| Timmins | 1.4% | 0.0% |
| West Lincoln | 0.0% | 0.0% |
| Whitby | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% |
| North Dumfries | 3.9% | 0.1% |
| Grimsby | 0.1% | 0.1% |
| Clarington | 5.2% | 0.5% |
| The Blue Mountains | 1.8% | 0.5% |
| Windsor | 2.1% | 0.5% |
| Georgina | 2.9% | 0.5% |
| Wainfleet | 1.4% | 1.1% |
| Sault Ste Marie | 1.0% | 1.2% |
| Thorold | 0.9% | 1.2% |
| Brock | 1.6% | 1.6% |
| Mississauga | 1.7% | 1.7% |
| Kincardine | 6.7% | 1.9% |
| Oakville | 4.6% | 1.9% |
| Elliot Lake | 1.6% | 2.0% |
| Greater Sudbury | 1.9% | 2.0% |
| Centre Wellington | 9.3% | 2.1% |
| Innisfil | 5.0% | 2.1% |
| Whitchurch-Stouffville | 6.6% | 2.1% |
| Chatham-Kent | 6.6% | 2.1% |
| Kingsville | 11.7% | 2.3% |
| Strathroy-Caradoc | 4.8% | 2.4% |
| Wellesley | 2.8% | 2.5% |
| Cambridge | 1.6% | 2.5% |

| Municipality | 2015 Total Debt Charges as a % of Own Source Revenues | 2015 Tax Debt Charges as a % of Own Source Revenues |
|---|---|---|
| Puslinch | 2.6% | 2.6% |
| Halton Hills | 7.9% | 2.6% |
| Thunder Bay | 5.6% | 2.8% |
| Barrie | 8.0% | 2.8% |
| Fort Erie | 3.7% | 2.8% |
| Woolwich | 2.3% | 3.0% |
| Belleville | 4.6% | 3.0% |
| Grey Highlands | 2.9% | 3.5% |
| Cornwall | 3.0% | 3.5% |
| Lincoln | 2.8% | 3.5% |
| St Thomas | 3.5% | 3.6% |
| Parry Sound | 8.2% | 3.7% |
| Middlesex Centre | 8.9% | 3.9% |
| Milton | 6.3% | 3.9% |
| Orillia | 3.2% | 3.9% |
| Niagara-on-the-Lake | 2.8% | 4.0% |
| Bracebridge | 4.0% | 4.0% |
| Prince Edward County | 7.8% | 4.1% |
| Springwater | 3.8% | 4.1% |
| Pickering | 4.2% | 4.2% |
| Kitchener | 4.2% | 4.4% |
| Guelph | 4.1% | 4.4% |
| Erin | 3.9% | 4.5% |
| Leamington | 10.8% | 4.6% |
| Owen Sound | 7.6% | 4.6% |
| Meaford | 6.2% | 4.6% |
| Haldimand | 4.1% | 4.7% |
| Quinte West | 3.9% | 4.8% |
| Peterborough | 7.1% | 4.8% |
| Hamilton | 4.8% | 4.8% |
| Niagara Falls | 5.0% | 4.9% |
| North Middlesex | 6.6% | 5.0% |
| Pelham | 6.5% | 5.1% |
| Waterloo | 5.1% | 5.2% |
| Port Colborne | 5.0% | 5.3% |

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

| Municipality | 2015 Total Debt Charges as a % of Own Source Revenues | 2015 Tax Debt Charges as a % of Own Source Revenues |
|---|---|---|
| Vaughan | 4.5% | 5.3% |
| Newmarket | 4.8% | 5.4% |
| Oshawa | 5.5% | 5.5% |
| Tecumseh | 9.9% | 5.8% |
| Brant County | 6.9% | 5.8% |
| Ottawa | 7.5% | 6.1% |
| Ingersoll | 6.1% | 6.1% |
| Burlington | 6.3% | 6.3% |
| Mapleton | 5.6% | 6.4% |
| Brockville | 5.4% | 6.5% |
| Orangeville | 5.1% | 6.6% |
| Stratford | 9.8% | 6.6% |
| Sarnia | 5.0% | 6.6% |
| Huntsville | 6.9% | 6.9% |
| Tillsonburg | 7.5% | 7.5% |
| London | 7.5% | 7.5% |
| North Perth | 6.4% | 7.6% |
| Guelph-Eramosa | 6.3% | 7.7% |
| North Bay | 9.3% | 7.8% |
| Toronto | 7.2% | 8.0% |
| Lambton Shores | 6.2% | 8.0% |
| St Marys | 6.7% | 8.1% |
| Saugeen Shores | 6.4% | 8.4% |
| St Catharines | 8.1% | 9.2% |
| King | 9.2% | 10.4% |
| Greenstone | 9.8% | 10.8% |
| Gravenhurst | 11.9% | 11.9% |
| Collingwood | 9.9% | 12.0% |
| Minto | 9.4% | 13.4% |
| Wellington North | 10.0% | 13.8% |
| Welland | 11.9% | 14.3% |
| Espanola | 13.6% | 16.8% |
| **Average** | **5.2%** | **4.4%** |
| **Median** | **5.0%** | **4.0%** |

| Municipality | 2015 Total Debt Charges as a % of Own Source Revenues | 2015 Tax Debt Charges as a % of Own Source Revenues |
|---|---|---|
| Region Peel | 8.9% | 0.6% |
| Region York | 11.4% | 1.1% |
| Region Halton | 6.9% | 1.2% |
| Region Durham | 4.3% | 2.0% |
| Region Waterloo | 9.0% | 6.7% |
| District Muskoka | 7.9% | 8.1% |
| Region Niagara | 6.7% | 8.3% |
| **Average** | **7.9%** | **4.0%** |
| **Median** | **7.9%** | **2.0%** |
| Elgin County | 0.4% | 0.4% |
| Grey County | 0.9% | 0.9% |
| Simcoe County | 3.7% | 3.7% |
| Wellington County | 4.5% | 4.0% |
| Dufferin County | 7.1% | 7.1% |
| Bruce County | 7.4% | 7.4% |
| **Average** | **4.0%** | **3.9%** |
| **Median** | **4.1%** | **3.9%** |

## 2015 Total Debt Outstanding Per Capita

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|---|---|---|
| Brampton | $ - | $ - |
| Mapleton | $ - | $ - |
| West Lincoln | $ - | $ - |
| Espanola | $ 1,086 | $ - |
| Kenora | $ - | $ - |
| Whitby | $ - | $ - |
| Wilmot | $ - | $ - |
| East Gwillimbury | $ 0 | $ 0 |
| Grimsby | $ 1 | $ 1 |
| Georgina | $ 249 | $ 16 |
| Scugog | $ 17 | $ 17 |
| Wellesley | $ 22 | $ 21 |
| Wainfleet | $ 37 | $ 37 |
| Markham | $ 39 | $ 39 |
| Puslinch | $ 46 | $ 46 |
| Grey Highlands | $ 186 | $ 54 |
| Thorold | $ 96 | $ 96 |
| Sarnia | $ 256 | $ 101 |
| Cambridge | $ 161 | $ 104 |
| Saugeen Shores | $ 896 | $ 116 |
| Sault Ste Marie | $ 116 | $ 116 |
| Brock | $ 118 | $ 118 |
| Lincoln | $ 132 | $ 132 |
| Niagara-on-the-Lake | $ 253 | $ 136 |
| Fort Erie | $ 291 | $ 136 |
| Woolwich | $ 151 | $ 138 |
| Vaughan | $ 169 | $ 141 |
| Mississauga | $ 144 | $ 144 |
| Erin | $ 182 | $ 177 |
| North Dumfries | $ 190 | $ 185 |
| Strathroy-Caradoc | $ 382 | $ 185 |
| Pickering | $ 186 | $ 186 |
| Aurora | $ 201 | $ 201 |
| Centre Wellington | $ 994 | $ 203 |
| Clarington | $ 217 | $ 217 |

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|---|---|---|
| Caledon | $ 229 | $ 229 |
| Greater Sudbury | $ 532 | $ 239 |
| North Middlesex | $ 418 | $ 275 |
| Elliot Lake | $ 287 | $ 287 |
| Springwater | $ 336 | $ 295 |
| Guelph-Eramosa | $ 358 | $ 301 |
| Windsor | $ 463 | $ 330 |
| Bracebridge | $ 330 | $ 330 |
| Wellington North | $ 604 | $ 333 |
| Newmarket | $ 458 | $ 335 |
| Timmins | $ 779 | $ 344 |
| St Thomas | $ 434 | $ 357 |
| Barrie | $ 1,939 | $ 363 |
| Kingsville | $ 762 | $ 365 |
| Burlington | $ 387 | $ 387 |
| Meaford | $ 719 | $ 391 |
| Kitchener | $ 395 | $ 395 |
| Minto | $ 925 | $ 406 |
| Pelham | $ 483 | $ 411 |
| Milton | $ 415 | $ 415 |
| Prince Edward County | $ 1,329 | $ 416 |
| Leamington | $ 1,304 | $ 424 |
| Orillia | $ 443 | $ 443 |
| Kincardine | $ 449 | $ 449 |
| Huntsville | $ 464 | $ 464 |
| Ingersoll | $ 492 | $ 492 |
| Chatham-Kent | $ 1,055 | $ 492 |
| Port Colborne | $ 704 | $ 499 |
| The Blue Mountains | $ 704 | $ 502 |
| Oshawa | $ 516 | $ 516 |
| Middlesex Centre | $ 1,321 | $ 547 |
| Cornwall | $ 547 | $ 547 |
| Halton Hills | $ 548 | $ 548 |
| Niagara Falls | $ 673 | $ 568 |
| Hamilton | $ 716 | $ 574 |

## 2015 Total Debt Outstanding Per Capita (cont'd)

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|---|---|---|
| Guelph | $ 626 | $ 585 |
| Waterloo | $ 654 | $ 592 |
| Haldimand | $ 786 | $ 618 |
| Tillsonburg | $ 624 | $ 624 |
| Brockville | $ 861 | $ 627 |
| Owen Sound | $ 729 | $ 643 |
| Oakville | $ 648 | $ 648 |
| Whitchurch-Stouffville | $ 687 | $ 687 |
| North Perth | $ 1,334 | $ 699 |
| Orangeville | $ 703 | $ 703 |
| London | $ 925 | $ 725 |
| St Catharines | $ 776 | $ 734 |
| Tecumseh | $ 933 | $ 737 |
| Quinte West | $ 1,388 | $ 746 |
| Thunder Bay | $ 1,618 | $ 768 |
| King | $ 1,021 | $ 771 |
| Innisfil | $ 776 | $ 776 |
| Lambton Shores | $ 1,344 | $ 790 |
| Welland | $ 919 | $ 817 |
| Parry Sound | $ 2,060 | $ 854 |
| Brant County | $ 1,180 | $ 916 |
| North Bay | $ 1,360 | $ 1,010 |
| Peterborough | $ 1,289 | $ 1,015 |
| Collingwood | $ 1,574 | $ 1,017 |
| Belleville | $ 1,564 | $ 1,118 |
| St Marys | $ 1,471 | $ 1,186 |
| Ottawa | $ 2,017 | $ 1,590 |
| Stratford | $ 2,523 | $ 1,632 |
| Kingston | $ 2,303 | $ 1,659 |
| Gravenhurst | $ 1,728 | $ 1,728 |
| Toronto | $ 1,879 | $ 1,879 |
| Greenstone | $ 3,639 | $ 3,639 |
| **Average** | **$ 699** | **$ 489** |
| **Median** | **$ 540** | **$ 393** |

| Municipality | Total Debt Outstanding Per Capita | Tax Debt Outstanding Per Capita |
|---|---|---|
| District Muskoka | $ 1,291 | $ 213 |
| Region Peel | $ 992 | $ 215 |
| Region Halton | $ 629 | $ 220 |
| Region Durham | $ 306 | $ 246 |
| Region Niagara | $ 708 | $ 540 |
| Region York | $ 2,731 | $ 548 |
| Region Waterloo | $ 1,155 | $ 912 |
| **Average** | **$ 1,116** | **$ 413** |
| **Median** | **$ 992** | **$ 246** |
| Grey County | $ 32 | $ 32 |
| Simcoe County | $ 83 | $ 83 |
| Elgin County | $ 99 | $ 99 |
| Wellington County | $ 343 | $ 343 |
| Dufferin County | $ 372 | $ 372 |
| Bruce County | $ 437 | $ 437 |
| **Average** | **$ 228** | **$ 228** |
| **Median** | **$ 221** | **$ 221** |

## 2015 Debt Outstanding Per Own Source Revenues

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|---|---|
| Kenora | 0.0% |
| Whitby | 0.0% |
| Wilmot | 0.0% |
| East Gwillimbury | 0.0% |
| Grimsby | 0.1% |
| Scugog | 2.4% |
| West Lincoln | 3.5% |
| Wainfleet | 3.9% |
| Markham | 4.1% |
| Wellesley | 4.1% |
| Sault Ste Marie | 5.0% |
| Puslinch | 7.2% |
| Thorold | 7.5% |
| Brock | 13.4% |
| Cambridge | 14.0% |
| Aurora | 15.0% |
| Lincoln | 15.5% |
| Grey Highlands | 15.6% |
| Vaughan | 15.8% |
| Mississauga | 15.9% |
| Brampton | 16.2% |
| Niagara-on-the-Lake | 16.4% |
| Sarnia | 16.4% |
| Elliot Lake | 17.2% |
| The Blue Mountains | 17.5% |
| Windsor | 18.8% |
| Orillia | 18.9% |
| Caledon | 19.8% |
| Fort Erie | 20.2% |
| Kincardine | 20.6% |
| Erin | 20.9% |
| Pickering | 21.6% |
| Georgina | 22.3% |
| St Thomas | 22.7% |
| Greater Sudbury | 22.8% |

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|---|---|
| Woolwich | 23.2% |
| Cornwall | 23.8% |
| Guelph | 24.4% |
| Kitchener | 27.1% |
| Clarington | 28.0% |
| North Dumfries | 28.0% |
| Haldimand | 28.3% |
| Hamilton | 30.4% |
| North Middlesex | 30.5% |
| Bracebridge | 31.8% |
| Strathroy-Caradoc | 32.3% |
| Timmins | 32.3% |
| Burlington | 35.4% |
| Springwater | 36.3% |
| Thunder Bay | 37.3% |
| Owen Sound | 37.4% |
| Brockville | 37.6% |
| Niagara Falls | 38.5% |
| Newmarket | 39.0% |
| Ingersoll | 40.5% |
| Orangeville | 42.2% |
| London | 42.7% |
| Meaford | 42.8% |
| Innisfil | 43.5% |
| Espanola | 43.7% |
| Waterloo | 46.6% |
| Port Colborne | 46.7% |
| Milton | 47.7% |
| Oshawa | 49.1% |
| Guelph-Eramosa | 50.0% |
| Chatham-Kent | 50.1% |
| King | 50.2% |
| Pelham | 51.6% |
| Saugeen Shores | 52.7% |
| Wellington North | 53.0% |

## 2015 Debt Outstanding Per Own Source Revenues (cont'd)

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|---|---|
| Oakville | 53.7% |
| Huntsville | 53.8% |
| St Marys | 53.9% |
| Peterborough | 54.5% |
| Tillsonburg | 54.7% |
| Mapleton | 56.9% |
| Toronto | 58.5% |
| Lambton Shores | 59.1% |
| Halton Hills | 59.4% |
| North Bay | 60.2% |
| Tecumseh | 63.4% |
| Welland | 65.9% |
| Belleville | 66.9% |
| Brant County | 67.3% |
| Collingwood | 67.4% |
| St Catharines | 67.8% |
| Kingsville | 71.1% |
| Prince Edward County | 71.6% |
| Minto | 72.9% |
| Parry Sound | 74.6% |
| Whitchurch-Stouffville | 75.2% |
| Leamington | 75.9% |
| Ottawa | 76.9% |
| Kingston | 82.6% |
| North Perth | 84.5% |
| Greenstone | 86.1% |
| Middlesex Centre | 86.8% |
| Quinte West | 90.8% |
| Barrie | 93.5% |
| Stratford | 94.8% |
| Centre Wellington | 99.1% |
| Gravenhurst | 137.5% |
| **Average** | **40.5%** |
| **Median** | **37.5%** |

| Municipality | Debt Outstanding as a % of Own Source Revenues |
|---|---|
| Region Durham | 22.1% |
| Region Halton | 52.5% |
| Region Niagara | 54.2% |
| District Muskoka | 64.4% |
| Region Waterloo | 91.9% |
| Region Peel | 97.9% |
| Region York | 208.5% |
| **Average** | **84.5%** |
| **Median** | **64.4%** |
| Grey County | 4.2% |
| Elgin County | 11.7% |
| Simcoe County | 12.9% |
| Wellington County | 29.7% |
| Dufferin County | 49.2% |
| Bruce County | 50.5% |
| **Average** | **26.4%** |
| **Median** | **21.3%** |

## Debt To Reserve Ratio—Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2015 FIRs. Note Reserves excludes obligatory reserves.

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Kenora | 0.4 | 0.3 | 0.3 | 0.3 | - |
| Whitby | 0.0 | 0.0 | 0.0 | - | - |
| Wilmot | 0.4 | 0.2 | 0.0 | - | - |
| East Gwillimbury | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Grimsby | - | - | - | 0.0 | 0.0 |
| Scugog | - | 0.1 | 0.0 | 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 |
| Wainfleet | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Wellesley | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |
| Markham | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 |
| Puslinch | | | | 0.2 | 0.1 |
| Brock | | 0.2 | 0.2 | 0.1 | 0.1 |
| The Blue Mountains | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 |
| Lincoln | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 |
| Kincardine | | | | 0.1 | 0.2 |
| Aurora | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 |
| Grey Highlands | | | 0.3 | 0.3 | 0.2 |
| Haldimand | | | | | 0.3 |
| Vaughan | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 |
| Sault Ste Marie | 0.7 | 0.5 | 0.4 | 0.3 | 0.3 |
| Clarington | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |
| Mississauga | 0.0 | 0.0 | 0.2 | 0.2 | 0.3 |
| Brampton | 0.0 | 0.0 | 0.0 | 0.4 | 0.3 |
| Cambridge | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |
| Springwater | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 |
| Elliot Lake | | | 0.1 | 0.1 | 0.3 |
| North Middlesex | | | | | 0.4 |
| Georgina | 0.6 | 0.7 | 0.6 | 0.5 | 0.4 |
| Pickering | 0.6 | 0.5 | 0.6 | 0.4 | 0.4 |
| Woolwich | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 |
| Fort Erie | 0.8 | 0.8 | 0.8 | 0.5 | 0.4 |
| Guelph | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 |
| Erin | | | | 0.6 | 0.5 |

## Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Niagara-on-the-Lake | 0.6 | 0.5 | 0.4 | 0.3 | 0.5 |
| Wellington North | | | | 0.5 | 0.5 |
| Cornwall | | 0.4 | 0.5 | 0.5 | 0.5 |
| Caledon | 0.8 | 0.6 | 0.5 | 0.5 | 0.5 |
| Windsor | 1.0 | 0.8 | 0.6 | 0.6 | 0.5 |
| Greater Sudbury | 0.4 | 0.3 | 0.2 | 0.2 | 0.5 |
| Hamilton | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 |
| Milton | 0.8 | 0.6 | 0.7 | 0.6 | 0.6 |
| Owen Sound | 0.8 | 0.9 | 0.8 | 0.6 | 0.6 |
| Mapleton | | | | 0.5 | 0.6 |
| London | 1.1 | 1.0 | 0.9 | 0.7 | 0.6 |
| Burlington | 0.8 | 0.7 | 0.7 | 0.7 | 0.6 |
| St Thomas | 0.8 | 0.9 | 0.8 | 0.8 | 0.6 |
| Sarnia | 2.2 | 1.3 | 1.2 | 0.9 | 0.6 |
| Oakville | 0.5 | 0.4 | 0.3 | 0.2 | 0.7 |
| Strathroy-Caradoc | | | 0.8 | 0.8 | 0.7 |
| Saugeen Shores | | 0.8 | 0.7 | 0.7 | 0.7 |
| Port Colborne | 0.7 | 0.9 | | 1.0 | 0.7 |
| Leamington | | | | 0.8 | 0.8 |
| Tecumseh | | | | | 0.8 |
| Chatham-Kent | | | | 1.0 | 0.8 |
| Parry Sound | | | | 0.8 | 0.8 |
| Innisfil | 1.9 | 1.3 | 0.9 | 0.8 | 0.8 |
| Bracebridge | 1.0 | 0.8 | 0.7 | 0.6 | 0.8 |
| Brant County | | 1.2 | 1.3 | 0.8 | 0.8 |
| St Marys | | | | 1.1 | 0.8 |
| North Dumfries | 1.0 | 2.4 | | 1.0 | 0.9 |
| Collingwood | | | 1.1 | 1.2 | 0.9 |
| Minto | | | | 0.8 | 0.9 |
| Niagara Falls | 1.7 | 1.4 | 1.2 | - | 0.9 |
| Kingsville | 1.4 | 1.3 | 0.9 | 0.9 | 1.0 |
| Guelph-Eramosa | | | | - | 1.0 |
| Newmarket | 1.5 | 1.2 | 1.0 | 1.0 | 1.0 |
| Peterborough | 0.8 | 0.8 | 0.8 | 0.9 | 1.0 |
| Lambton Shores | 4.2 | 2.6 | 2.1 | 1.4 | 1.0 |
| King | 4.9 | 1.4 | 1.2 | 0.8 | 1.0 |

## Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Centre Wellington | | | | 1.1 | 1.1 |
| Meaford | 5.4 | 3.4 | 1.6 | 1.3 | 1.1 |
| Ingersoll | 2.7 | 1.5 | 1.5 | 1.9 | 1.1 |
| Halton Hills | 0.5 | 1.0 | 1.2 | 1.5 | 1.1 |
| Espanola | | | | | 1.2 |
| Orillia | | (1.4) | (3.3) | 5.3 | 1.2 |
| Whitchurch-Stouffville | 2.6 | 2.2 | 1.6 | 1.3 | 1.3 |
| Kingston | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 |
| Waterloo | 1.7 | 1.4 | 1.3 | 1.2 | 1.3 |
| Orangeville | 5.1 | | 3.6 | 2.1 | 1.4 |
| Oshawa | 2.6 | 1.8 | 2.0 | 2.2 | 1.5 |
| Timmins | 0.6 | 0.9 | 0.9 | 0.7 | 1.6 |
| Pelham | 1.4 | 1.4 | 1.3 | 1.7 | 1.8 |
| Thunder Bay | 1.4 | 1.3 | 1.5 | 1.7 | 1.8 |
| Kitchener | 3.3 | 3.0 | 2.5 | 2.0 | 1.8 |
| Belleville | 0.9 | 0.9 | 2.0 | 1.5 | 1.9 |
| Welland | 1.5 | 2.2 | 2.0 | 2.0 | 2.0 |
| Huntsville | 2.6 | 2.4 | 1.9 | 1.4 | 2.0 |
| Middlesex Centre | 1.8 | 3.6 | 2.6 | 2.4 | 2.0 |
| North Perth | | | | | 2.0 |
| St Catharines | 0.9 | 1.0 | 1.3 | 1.3 | 2.1 |
| Brockville | 8.1 | 2.8 | 2.2 | 2.3 | 2.1 |
| Prince Edward County | 1.5 | 3.0 | 3.1 | 2.9 | 2.2 |
| Toronto | 2.8 | 2.3 | 1.9 | 2.0 | 2.2 |
| North Bay | 2.9 | 2.7 | 2.8 | 2.3 | 2.3 |
| Gravenhurst | 2.3 | 2.6 | 2.4 | 2.4 | 2.4 |
| Quinte West | 1.1 | 1.3 | 1.7 | 2.0 | 2.6 |
| Tillsonburg | | 3.7 | 3.0 | 2.5 | 3.0 |
| Stratford | 4.1 | 3.8 | 3.3 | 3.0 | 3.1 |
| Barrie | 1.7 | 3.3 | 4.2 | 4.0 | 3.2 |
| Greenstone | | 5.4 | 5.8 | 5.0 | 3.5 |
| Ottawa | 4.1 | 5.3 | 5.8 | 4.9 | 5.2 |
| Average | 1.4 | 1.2 | 1.1 | 1.0 | 1.0 |
| Median | 0.8 | 0.9 | 0.8 | 0.7 | 0.7 |

## Debt To Reserve Ratio—Trend (cont'd)

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Durham | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 |
| Region Halton | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 |
| Region Peel | 0.8 | 1.0 | 1.0 | 1.0 | 0.9 |
| District Muskoka | 2.0 | 1.4 | 1.2 | 1.1 | 0.9 |
| Region Niagara | 1.1 | 0.9 | 0.8 | 1.0 | 1.1 |
| Region York | 1.9 | 2.0 | 1.7 | 1.7 | 1.5 |
| Region Waterloo | 1.0 | 1.3 | 2.0 | 2.3 | 2.5 |
| Average | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| Median | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 |
| Grey County | | | | | 0.1 |
| Simcoe County | | | | | 0.3 |
| Wellington County | | | | 0.5 | 0.4 |
| Elgin County | | | | | 0.8 |
| Bruce County | | | | | 1.2 |
| Dufferin County | | | | | 1.3 |
| **Average** | | | | **0.5** | **0.7** |
| **Median** | | | | **0.5** | **0.6** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Kenora | $ 703 | $ 629 | $ 555 | $ 489 | $ - |
| Whitby | $ - | $ - | $ - | $ - | $ - |
| Wilmot | $ 40 | $ 27 | $ 2 | $ - | $ - |
| East Gwillimbury | $ 2 | $ 2 | $ 1 | $ 1 | $ 0 |
| Grimsby | $ - | $ - | $ - | $ 1 | $ 0 |
| Scugog | $ - | $ 29 | $ 12 | $ 11 | $ 10 |
| Wellesley | $ 63 | $ 50 | $ 38 | $ 27 | $ 16 |
| Puslinch | $ - | $ - | $ - | $ 24 | $ 18 |
| Markham | $ 23 | $ 21 | $ 18 | $ 22 | $ 20 |
| West Lincoln | $ - | $ - | $ - | $ 3 | $ 22 |
| Wainfleet | $ 42 | $ 36 | $ 42 | $ 35 | $ 26 |
| Vaughan | $ 115 | $ 129 | $ 113 | $ 99 | $ 75 |
| Brock | $ - | $ 105 | $ 95 | $ 86 | $ 77 |
| Mississauga | $ - | $ - | $ 42 | $ 64 | $ 84 |
| Thorold | $ 130 | $ 119 | $ 108 | $ 98 | $ 88 |
| Grey Highlands | | | $ 13 | $ 113 | $ 93 |
| Niagara-on-the-Lake | $ 144 | $ 133 | $ 103 | $ 80 | $ 98 |
| Caledon | $ 193 | $ 170 | $ 144 | $ 119 | $ 98 |
| Lincoln | $ 55 | $ 73 | $ 112 | $ 91 | $ 99 |
| Erin | | | | $ 121 | $ 100 |
| North Dumfries | $ 160 | $ 144 | | $ 116 | $ 102 |
| Aurora | $ 105 | | $ 60 | $ 40 | $ 103 |
| Woolwich | $ 140 | $ 137 | $ 125 | $ 114 | $ 104 |
| The Blue Mountains | $ 104 | $ 193 | $ 160 | $ 129 | $ 114 |
| Brampton | $ - | $ - | $ - | $ 129 | $ 119 |
| Pickering | $ 162 | $ 143 | $ 144 | $ 149 | $ 123 |
| Cambridge | $ 149 | $ 129 | $ 111 | $ 97 | $ 143 |
| Sault Ste Marie | $ 345 | $ 284 | $ 227 | $ 175 | $ 145 |
| Bracebridge | $ 239 | $ 224 | $ 206 | $ 188 | $ 170 |
| Clarington | $ 264 | $ 231 | $ 190 | $ 217 | $ 181 |
| Georgina | $ 270 | $ 261 | $ 238 | $ 208 | $ 182 |
| Guelph-Eramosa | | | | $ 221 | $ 193 |
| North Middlesex | | | | | $ 207 |
| Burlington | $ 242 | $ 232 | $ 219 | $ 212 | $ 210 |
| Springwater | $ 252 | $ 180 | $ 207 | $ 242 | $ 216 |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Mapleton | | | | $ 147 | $ 225 |
| Milton | $ 252 | $ 215 | $ 212 | $ 169 | $ 234 |
| Kincardine | | | | $ 170 | $ 237 |
| Huntsville | $ 364 | $ 340 | $ 312 | $ 283 | $ 256 |
| Fort Erie | $ 300 | $ 341 | $ 347 | $ 299 | $ 257 |
| Oakville | $ 189 | $ 157 | $ 135 | $ 108 | $ 275 |
| Newmarket | $ 464 | $ 414 | $ 362 | $ 319 | $ 281 |
| Sarnia | $ 632 | $ 534 | $ 420 | $ 361 | $ 283 |
| King | $ 521 | $ 432 | $ 345 | $ 274 | $ 296 |
| Halton Hills | $ 123 | $ 298 | $ 279 | $ 370 | $ 321 |
| Kitchener | $ 473 | $ 504 | $ 481 | $ 417 | $ 360 |
| Pelham | $ 254 | $ 248 | $ 234 | $ 266 | $ 364 |
| Strathroy-Caradoc | | | $ 475 | $ 425 | $ 367 |
| Whitchurch-Stouffville | $ 511 | $ 448 | $ 427 | $ 1,125 | $ 376 |
| Orillia | | $ 608 | $ 533 | $ 462 | $ 395 |
| Waterloo | $ 553 | $ 470 | $ 445 | $ 461 | $ 416 |
| Meaford | $ 628 | $ 682 | $ 598 | $ 523 | $ 455 |
| Wellington North | | | | $ 517 | $ 468 |
| Innisfil | $ 757 | $ 685 | $ 577 | $ 515 | $ 471 |
| Guelph | $ 864 | $ 755 | $ 659 | $ 554 | $ 480 |
| Saugeen Shores | | $ 704 | $ 625 | $ 550 | $ 487 |
| Oshawa | $ 589 | $ 542 | $ 570 | $ 563 | $ 507 |
| Greater Sudbury | $ 346 | $ 309 | $ 245 | $ 201 | $ 520 |
| Ingersoll | $ 513 | $ 446 | $ 547 | $ 615 | $ 536 |
| Niagara Falls | $ 861 | $ 798 | $ 750 | | $ 569 |
| St Thomas | $ 682 | $ 733 | $ 727 | $ 659 | $ 576 |
| Lambton Shores | $ 1,117 | $ 865 | $ 740 | $ 656 | $ 586 |
| Orangeville | $ 598 | | $ 625 | $ 636 | $ 596 |
| Elliot Lake | | | $ 197 | $ 164 | $ 618 |
| Hamilton | $ 687 | $ 780 | $ 677 | $ 749 | $ 637 |
| Windsor | $ 925 | $ 781 | $ 735 | $ 2,773 | $ 642 |
| Haldimand | | | | | $ 642 |
| Tillsonburg | | $ 993 | $ 819 | $ 725 | $ 649 |
| Gravenhurst | $ 643 | $ 807 | $ 758 | $ 707 | $ 658 |
| Kingsville | $ 651 | $ 591 | $ 659 | $ 587 | $ 658 |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Centre Wellington | | | | $ 761 | $ 688 |
| Middlesex Centre | $ 312 | $ 985 | $ 921 | $ 808 | $ 712 |
| Cornwall | | $ 777 | $ 802 | $ 706 | $ 729 |
| Port Colborne | $ 434 | $ 369 | | $ 559 | $ 766 |
| Brant County | | $ 571 | $ 782 | $ 865 | $ 779 |
| St Catharines | $ 542 | $ 594 | $ 595 | $ 573 | $ 786 |
| Owen Sound | $ 1,122 | $ 1,259 | $ 1,100 | $ 953 | $ 819 |
| Tecumseh | | | | | $ 829 |
| Minto | | | | $ 686 | $ 840 |
| North Perth | | | | | $ 855 |
| Brockville | $ 1,123 | $ 1,147 | $ 978 | $ 1,021 | $ 875 |
| Prince Edward County | $ 430 | $ 1,015 | $ 1,110 | $ 1,002 | $ 889 |
| London | $ 1,181 | $ 1,111 | $ 1,052 | $ 973 | $ 910 |
| Collingwood | | | $ 1,077 | $ 1,045 | $ 915 |
| Toronto | $ 949 | $ 981 | $ 935 | $ 929 | $ 957 |
| Chatham-Kent | | | | $ 1,110 | $ 977 |
| Timmins | $ 341 | $ 617 | $ 555 | $ 501 | $ 1,027 |
| Welland | $ 913 | $ 1,315 | $ 1,287 | $ 1,217 | $ 1,150 |
| St Marys | | | | $ 1,426 | $ 1,288 |
| Peterborough | $ 1,097 | $ 1,239 | $ 1,199 | $ 1,185 | $ 1,296 |
| Ottawa | $ 1,277 | $ 1,470 | $ 1,528 | $ 1,362 | $ 1,311 |
| North Bay | $ 1,358 | $ 1,331 | $ 1,364 | $ 1,214 | $ 1,369 |
| Leamington | | | | $ 1,537 | $ 1,395 |
| Quinte West | $ 633 | $ 740 | $ 936 | $ 1,054 | $ 1,505 |
| Espanola | | | | | $ 1,556 |
| Belleville | $ 385 | $ 387 | $ 1,139 | $ 1,028 | $ 1,587 |
| Barrie | $ 1,208 | $ 1,576 | $ 1,807 | $ 1,744 | $ 1,666 |
| Parry Sound | | | | $ 2,078 | $ 1,909 |
| Thunder Bay | $ 2,428 | $ 2,377 | $ 2,109 | $ 1,984 | $ 1,941 |
| Kingston | $ 1,618 | $ 1,699 | $ 1,914 | $ 1,813 | $ 1,989 |
| Stratford | $ 2,852 | $ 2,597 | $ 2,300 | $ 2,061 | $ 2,255 |
| Greenstone | | $ 3,331 | $ 3,515 | $ 3,242 | $ 2,979 |
| **Average** | **$ 508** | **$ 583** | **$ 569** | **$ 589** | **$ 573** |
| **Median** | **$ 355** | **$ 439** | **$ 436** | **$ 443** | **$ 435** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Durham | $ - | $ 288 | $ 291 | $ 297 | $ 249 |
| Region Halton | $ 299 | $ 363 | $ 319 | $ 307 | $ 315 |
| District Muskoka | $ - | $ - | $ - | $ - | $ 315 |
| Region Niagara | $ 601 | $ 537 | $ 488 | $ 552 | $ 623 |
| Region Peel | $ 607 | $ 709 | $ 782 | $ 710 | $ 642 |
| Region Waterloo | $ 630 | $ 469 | $ 698 | $ 955 | $ 926 |
| Region York | $ 1,099 | $ 1,176 | $ 1,261 | $ 1,339 | $ 1,333 |
| **Average** | **$ 462** | **$ 506** | **$ 549** | **$ 594** | **$ 629** |
| **Median** | **$ 601** | **$ 469** | **$ 488** | **$ 552** | **$ 623** |
| Grey County | | | | | $ 20 |
| Simcoe County | | | | | $ 48 |
| Elgin County | | | | | $ 79 |
| Bruce County | | | | | $ 204 |
| Wellington County | | | | $ 242 | $ 208 |
| Dufferin County | | | | | $ 227 |
| **Average** | | | | **$ 242** | **$ 131** |
| **Median** | | | | **$ 242** | **$ 141** |

## 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

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

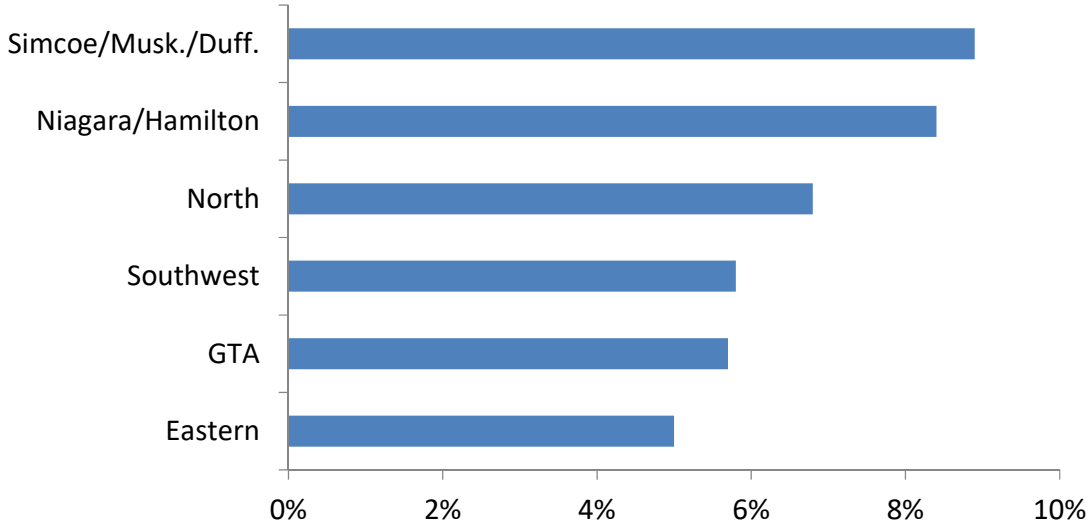
### Target

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 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Oshawa | 2.9% | 2.7% | 2.6% | 1.8% | 2.2% |
| Mississauga | 3.7% | 3.3% | 2.6% | 2.7% | 2.7% |
| Burlington | 3.9% | 3.6% | 3.1% | 3.3% | 2.8% |
| Newmarket | 4.3% | 4.0% | 4.0% | 3.4% | 3.2% |
| Milton | 7.9% | 4.6% | 3.7% | 4.5% | 3.2% |
| Oakville | 4.8% | 4.5% | 3.8% | 3.5% | 3.8% |
| Toronto | 4.3% | 3.9% | 4.1% | 4.3% | 4.0% |
| Whitby | 5.5% | 5.3% | 4.8% | 4.5% | 4.4% |
| Halton Hills | 6.5% | 5.6% | 6.0% | 5.2% | 4.6% |
| Markham | 5.8% | 7.1% | 5.4% | 4.9% | 4.6% |
| Clarington | 7.9% | 7.6% | 5.4% | 4.8% | 4.6% |
| Brampton | 7.2% | 6.1% | 6.0% | 6.2% | 5.1% |
| Caledon | 10.8% | 8.8% | 7.9% | 6.8% | 5.3% |
| Vaughan | 6.3% | 5.2% | 7.5% | 5.1% | 5.3% |
| Aurora | 6.6% | 6.9% | 6.6% | 5.7% | 5.9% |
| Georgina | 9.7% | 8.0% | 7.6% | 7.9% | 6.5% |
| East Gwillimbury | | 9.1% | 9.1% | 7.5% | 6.7% |
| Pickering | 9.6% | 9.3% | 8.4% | 7.3% | 7.6% |
| Whitchurch-Stouffville | 9.5% | 8.1% | 7.4% | 7.5% | 8.4% |
| Brock | | 13.8% | 12.3% | 10.6% | 8.7% |
| Scugog | | 10.0% | 10.4% | 9.8% | 10.0% |
| King | 12.7% | 13.3% | 14.3% | 15.1% | 15.1% |
| **GTA Average** | **6.8%** | **6.8%** | **6.5%** | **6.0%** | **5.7%** |
| **GTA Median** | **6.5%** | **6.5%** | **6.0%** | **5.1%** | **4.9%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Belleville | 5.0% | 4.0% | 2.7% | 3.5% | 2.6% |
| Kingston | 4.7% | 4.0% | 3.6% | 2.9% | 2.9% |
| Peterborough | 3.0% | 3.2% | 3.6% | 3.7% | 3.2% |
| Cornwall | | 3.8% | 4.0% | 3.4% | 3.6% |
| Ottawa | 3.7% | 3.1% | 3.5% | 4.3% | 4.7% |
| Quinte West | 7.1% | 7.1% | 7.6% | 7.9% | 5.7% |
| Brockville | 7.5% | 7.0% | 4.9% | 5.5% | 7.5% |
| Prince Edward County | 10.6% | 10.1% | 11.7% | 10.9% | 9.8% |
| **Eastern Average** | **5.9%** | **5.3%** | **5.2%** | **5.3%** | **5.0%** |
| **Eastern Median** | **5.0%** | **4.0%** | **3.8%** | **4.0%** | **4.1%** |

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Niagara-on-the-Lake | 8.2% | 6.9% | 7.1% | 5.8% | 4.8% |
| Grimsby | | | | 6.6% | 5.4% |
| Port Colborne | | | | 5.8% | 5.9% |
| St Catharines | 5.8% | 5.8% | 6.1% | 6.2% | 6.4% |
| Thorold | 8.1% | 7.0% | 8.5% | 6.1% | 7.3% |
| Pelham | 8.4% | 8.6% | 8.1% | 7.2% | 7.7% |
| Niagara Falls | 9.9% | 8.5% | 8.7% | | 7.9% |
| Lincoln | 8.6% | 8.4% | 9.2% | 7.4% | 8.2% |
| Hamilton | 8.5% | 8.5% | 8.5% | 8.6% | 8.4% |
| Fort Erie | 10.4% | 11.3% | 10.9% | 10.0% | 9.1% |
| Wainfleet | 11.6% | 10.6% | 11.8% | 11.4% | 9.5% |
| Welland | 9.1% | 9.9% | 12.5% | 12.4% | 14.0% |
| West Lincoln | 14.5% | 15.3% | 14.1% | 16.4% | 14.8% |
| **Niagara/Hamilton Average** | **9.4%** | **9.2%** | **9.6%** | **8.7%** | **8.4%** |
| **Niagara/Hamilton Median** | **8.6%** | **8.5%** | **8.7%** | **7.3%** | **7.9%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Kenora | 1.9% | 2.4% | 1.9% | 2.3% | 1.5% |
| Greater Sudbury | 2.5% | 2.7% | 2.8% | 2.3% | 2.5% |
| Elliot Lake | | | 3.4% | 3.8% | 4.2% |
| North Bay | 4.8% | 4.1% | 4.2% | 4.8% | 4.5% |
| Espanola | | | | | 5.2% |
| Timmins | 10.5% | 8.7% | 6.6% | 7.2% | 6.5% |
| Parry Sound | | | | 6.8% | 6.7% |
| Thunder Bay | 4.0% | 3.5% | 6.3% | 5.4% | 7.1% |
| Sault Ste Marie | 4.1% | 7.1% | 12.8% | 11.7% | 11.0% |
| Greenstone | | 19.7% | 18.2% | 18.3% | 18.6% |
| **North Average** | **4.6%** | **6.9%** | **7.0%** | **6.9%** | **6.8%** |
| **North Median** | **4.1%** | **4.1%** | **5.3%** | **5.4%** | **5.8%** |

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Orangeville | 5.6% | | 5.2% | 3.0% | 1.9% |
| Barrie | 7.0% | 6.4% | 6.0% | 6.3% | 5.9% |
| Collingwood | | | 7.9% | 8.5% | 7.2% |
| Gravenhurst | 6.4% | 10.1% | 13.7% | 11.5% | 8.8% |
| Orillia | | 12.2% | 10.9% | 11.4% | 10.0% |
| Innisfil | | 10.1% | 9.0% | 9.5% | 10.2% |
| Springwater | 11.2% | 11.6% | 12.5% | 11.7% | 10.2% |
| Bracebridge | 13.5% | 12.9% | 13.0% | 12.2% | 10.3% |
| Huntsville | 8.8% | 8.0% | 14.1% | 15.4% | 15.7% |
| **Simcoe/Musk./Duff. Average** | **8.8%** | **10.2%** | **10.3%** | **9.9%** | **8.9%** |
| **Simcoe/Musk./Duff. Median** | **7.9%** | **10.1%** | **10.9%** | **11.4%** | **10.0%** |

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

| Municipality | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| London | 2.3% | 1.9% | 1.6% | 2.1% | 1.9% |
| Sarnia | 6.4% | 7.2% | 5.0% | 2.3% | 1.9% |
| Guelph | 3.4% | 2.2% | 1.6% | 1.9% | 2.2% |
| North Perth | | | | | 2.6% |
| Owen Sound | 3.6% | 4.9% | 4.7% | 4.0% | 2.6% |
| Wellesley | 3.8% | 4.0% | 3.9% | 3.8% | 3.1% |
| Wilmot | 5.4% | 5.0% | 4.1% | 4.7% | 3.3% |
| St Thomas | 3.3% | 2.3% | 2.7% | 2.1% | 3.4% |
| Tillsonburg | | 4.7% | 3.9% | 4.4% | 3.9% |
| Stratford | 5.4% | 5.3% | 5.1% | 4.8% | 4.4% |
| Brant County | | 6.9% | 7.0% | 5.2% | 4.5% |
| Saugeen Shores | | 5.3% | 4.8% | 4.7% | 4.5% |
| Woolwich | 3.9% | 4.1% | 5.4% | 4.2% | 4.6% |
| Puslinch | | | | 5.2% | 4.6% |
| Kingsville | 6.2% | 5.5% | 5.5% | 5.5% | 4.7% |
| Chatham-Kent | | | | 6.8% | 4.8% |
| Centre Wellington | | | | 5.5% | 4.8% |
| Ingersoll | 5.5% | 6.0% | 6.0% | 5.1% | 4.9% |
| Waterloo | 6.0% | 3.8% | 6.7% | 4.8% | 4.9% |
| St Marys | | | | 4.8% | 4.9% |
| Kitchener | 6.6% | 6.3% | 5.7% | 6.2% | 5.2% |
| Kincardine | | | | 6.7% | 5.4% |
| Strathroy-Caradoc | | | 8.3% | 8.1% | 5.7% |
| Tecumseh | | | | | 5.7% |
| Leamington | | | | 6.3% | 5.8% |
| Middlesex Centre | 6.5% | 5.6% | 5.3% | 5.4% | 5.9% |
| Mapleton | | | | 6.9% | 6.3% |
| North Dumfries | 6.5% | 6.7% | | 6.0% | 6.3% |
| Guelph-Eramosa | | | | 7.2% | 6.6% |
| North Middlesex | | | | | 6.9% |
| Cambridge | 8.5% | 9.1% | 9.0% | 9.1% | 7.4% |
| Wellington North | | | | 8.7% | 7.5% |
| Meaford | 6.1% | 6.8% | 6.2% | 7.9% | 8.1% |
| Lambton Shores | 8.6% | 8.3% | 8.5% | 8.0% | 8.2% |
| Windsor | 10.8% | 10.0% | 9.8% | 9.7% | 8.6% |
| Minto | | | | 10.4% | 9.8% |
| The Blue Mountains | 12.0% | 13.7% | 16.1% | 15.3% | 9.8% |
| Erin | | | | 13.1% | 10.8% |
| Haldimand | | | | | 11.3% |
| Grey Highlands | | | 14.2% | 14.6% | 15.9% |
| **Southwest Average** | **6.0%** | **5.9%** | **6.3%** | **6.4%** | **5.8%** |
| **Southwest Median** | **6.0%** | **5.5%** | **5.4%** | **5.5%** | **5.1%** |

## 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 |
|---|---|
| Parry Sound | 61.6% |
| St Thomas | 61.9% |
| Cornwall | 62.3% |
| Wellesley | 63.6% |
| Oakville | 64.8% |
| Peterborough | 71.1% |
| Chatham-Kent | 71.4% |
| Windsor | 71.9% |
| Huntsville | 75.0% |
| Greater Sudbury | 75.1% |
| Elliot Lake | 76.9% |
| Ottawa | 77.0% |
| Scugog | 77.0% |
| Wilmot | 77.9% |
| Stratford | 78.4% |
| Hamilton | 79.1% |
| Puslinch | 80.1% |
| Grey Highlands | 80.2% |
| London | 80.3% |
| Guelph-Eramosa | 80.8% |
| Kingsville | 80.9% |
| Prince Edward County | 82.2% |
| Toronto | 82.3% |
| Gravenhurst | 82.5% |
| Mapleton | 82.9% |
| Timmins | 83.5% |
| Greenstone | 83.5% |
| North Middlesex | 83.7% |
| Quinte West | 83.8% |
| Vaughan | 85.4% |
| Bracebridge | 85.5% |
| Kingston | 86.0% |
| Milton | 86.1% |
| Brant County | 86.4% |
| Brock | 86.4% |

| Municipality | OSR as a % of Total Expenditures |
|---|---|
| Brampton | 86.6% |
| Guelph | 86.6% |
| Clarington | 87.2% |
| Centre Wellington | 87.3% |
| Minto | 87.7% |
| Saugeen Shores | 87.9% |
| Thunder Bay | 88.0% |
| Springwater | 88.4% |
| Woolwich | 88.6% |
| West Lincoln | 88.6% |
| Burlington | 88.6% |
| Sault Ste Marie | 89.0% |
| Markham | 89.2% |
| Kenora | 89.7% |
| Owen Sound | 89.9% |
| Barrie | 90.4% |
| North Bay | 90.5% |
| Mississauga | 90.5% |
| Halton Hills | 90.6% |
| East Gwillimbury | 90.6% |
| Espanola | 90.8% |
| St Marys | 91.1% |
| Whitchurch-Stouffville | 91.3% |
| Welland | 92.5% |
| Sarnia | 92.6% |
| Cambridge | 92.8% |
| Waterloo | 93.0% |
| Pelham | 93.1% |
| Grimsby | 93.4% |
| Georgina | 94.8% |
| Newmarket | 95.1% |
| St Catharines | 95.3% |
| Tillsonburg | 95.7% |
| Thorold | 96.2% |
| Niagara-on-the-Lake | 96.7% |

| Municipality | OSR as a % of Total Expenditures |
|---|---|
| Brockville | 97.0% |
| Collingwood | 97.3% |
| Caledon | 97.5% |
| North Perth | 97.7% |
| Strathroy-Caradoc | 97.8% |
| Meaford | 98.0% |
| Belleville | 98.9% |
| Lincoln | 99.0% |
| Wellington North | 99.2% |
| Whitby | 99.3% |
| Wainfleet | 99.3% |
| Leamington | 99.4% |
| Oshawa | 99.5% |
| The Blue Mountains | 99.6% |
| Tecumseh | 99.6% |
| Pickering | 100.5% |
| Erin | 101.6% |
| Port Colborne | 102.3% |
| Middlesex Centre | 102.4% |
| Kitchener | 102.5% |
| Orangeville | 103.2% |
| Fort Erie | 103.7% |
| Orillia | 103.9% |
| Kincardine | 105.0% |
| Aurora | 105.4% |
| Innisfil | 107.2% |
| North Dumfries | 107.8% |
| Haldimand | 108.2% |
| King | 109.7% |
| Lambton Shores | 110.0% |
| Ingersoll | 112.0% |
| Niagara Falls | 118.0% |
| **Average** | **90.1%** |
| **Median** | **90.4%** |

## Rates Coverage Ratio Cont'd

| Municipality | OSR as a % of Total Expenditures |
|---|---|
| Region Niagara | 68.8% |
| Region Peel | 72.3% |
| Region Waterloo | 75.4% |
| District Muskoka | 82.3% |
| Region Durham | 83.9% |
| Region York | 87.7% |
| Region Halton | 90.9% |
| **Average** | **80.2%** |
| **Median** | **82.3%** |
| Simcoe County | 50.1% |
| Wellington County | 57.2% |
| Grey County | 58.4% |
| Elgin County | 64.0% |
| Bruce County | 65.6% |
| Dufferin County | 68.2% |
| **Average** | **60.6%** |
| **Median** | **61.2%** |

# 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: 2015 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 (2016 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 2016 municipal levy by-laws and the 2016 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 $949 to $4,438 (with an average of $1,499 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- 13 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 83% 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.

## 2016 Net Municipal Levy Per Capita

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per Capita |
|---|---|---|
| Elliot Lake | $ 949 | low |
| Quinte West | $ 984 | low |
| Wellesley | $ 995 | low |
| Springwater | $ 1,031 | low |
| Milton | $ 1,032 | low |
| West Lincoln | $ 1,050 | low |
| Strathroy-Caradoc | $ 1,052 | low |
| Wilmot | $ 1,073 | low |
| Kingsville | $ 1,085 | low |
| Leamington | $ 1,135 | low |
| Woolwich | $ 1,140 | low |
| Whitchurch-Stouffville | $ 1,150 | low |
| Minto | $ 1,171 | low |
| Brampton | $ 1,172 | low |
| Norfolk | $ 1,176 | low |
| Markham | $ 1,189 | low |
| North Perth | $ 1,195 | low |
| St. Thomas | $ 1,198 | low |
| Halton Hills | $ 1,224 | low |
| Wellington North | $ 1,242 | low |
| Kitchener | $ 1,251 | low |
| Prince Edward County | $ 1,256 | low |
| Richmond Hill | $ 1,272 | low |
| Welland | $ 1,273 | low |
| Newmarket | $ 1,277 | low |
| Brant | $ 1,281 | low |
| Haldimand | $ 1,303 | low |
| Mississauga | $ 1,311 | low |
| Tillsonburg | $ 1,313 | low |
| Centre Wellington | $ 1,314 | low |
| Georgina | $ 1,333 | low |
| North Middlesex | $ 1,339 | low |
| Sault Ste. Marie | $ 1,350 | low |
| Espanola | $ 1,351 | low |
| Mapleton | $ 1,367 | low |

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per Capita |
|---|---|---|
| East Gwillimbury | $ 1,374 | mid |
| London | $ 1,378 | mid |
| Middlesex Centre | $ 1,382 | mid |
| Chatham-Kent | $ 1,387 | mid |
| Clarington | $ 1,392 | mid |
| Lincoln | $ 1,395 | mid |
| Burlington | $ 1,407 | mid |
| Vaughan | $ 1,408 | mid |
| Cambridge | $ 1,408 | mid |
| Barrie | $ 1,408 | mid |
| Sarnia | $ 1,411 | mid |
| Aurora | $ 1,413 | mid |
| Grimsby | $ 1,416 | mid |
| Cornwall | $ 1,418 | mid |
| Toronto | $ 1,422 | mid |
| Peterborough | $ 1,423 | mid |
| Greater Sudbury | $ 1,433 | mid |
| Tecumseh | $ 1,433 | mid |
| Parry Sound | $ 1,438 | mid |
| Huntsville | $ 1,441 | mid |
| Kenora | $ 1,447 | mid |
| Pelham | $ 1,467 | mid |
| North Bay | $ 1,478 | mid |
| St. Catharines | $ 1,485 | mid |
| Whitby | $ 1,488 | mid |
| Innisfil | $ 1,497 | mid |
| Grey Highlands | $ 1,501 | mid |
| Thorold | $ 1,503 | mid |
| Ottawa | $ 1,507 | mid |
| Hamilton | $ 1,509 | mid |
| North Dumfries | $ 1,510 | mid |
| Brockville | $ 1,515 | mid |
| Port Colborne | $ 1,516 | mid |
| Ingersoll | $ 1,524 | mid |
| Saugeen Shores | $ 1,532 | mid |

## 2016 Net Municipal Levy Per Capita (cont'd)

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per Capita |
|---|---|---|
| Windsor | $ 1,540 | high |
| Oshawa | $ 1,552 | high |
| Guelph-Eramosa | $ 1,561 | high |
| Timmins | $ 1,566 | high |
| Orangeville | $ 1,567 | high |
| Kingston | $ 1,568 | high |
| Owen Sound | $ 1,573 | high |
| Caledon | $ 1,592 | high |
| Thunder Bay | $ 1,594 | high |
| Scugog | $ 1,595 | high |
| Fort Erie | $ 1,602 | high |
| Oakville | $ 1,617 | high |
| St. Marys | $ 1,628 | high |
| Wainfleet | $ 1,640 | high |
| Stratford | $ 1,644 | high |
| Guelph | $ 1,645 | high |
| Meaford | $ 1,649 | high |
| Central Elgin | $ 1,651 | high |
| Brock | $ 1,680 | high |
| Niagara Falls | $ 1,689 | high |
| Kincardine | $ 1,693 | high |
| Belleville | $ 1,698 | high |
| Bracebridge | $ 1,731 | high |
| Orillia | $ 1,734 | high |
| Pickering | $ 1,742 | high |
| Waterloo | $ 1,796 | high |
| Erin | $ 1,819 | high |
| Collingwood | $ 1,864 | high |
| Lambton Shores | $ 1,977 | high |
| Gravenhurst | $ 2,176 | high |
| Puslinch | $ 2,250 | high |
| Niagara-on-the-Lake | $ 2,293 | high |
| King | $ 2,527 | high |
| Greenstone | $ 2,963 | high |
| The Blue Mountains | $ 4,438 | high |
| **Average** | **$ 1,499** | |
| **Median** | **$ 1,433** | |

## 2016 Net Municipal Levy Per $100,000 Unweighted Assessment

Net levy on a per $100,000 of unweighted assessment ranged across the municipalities from $599 to $2,413 (with an average of $1,140). 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 | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Unweighted Assessment |
|---|---|---|
| Milton | $ 599 | low |
| Markham | $ 604 | low |
| Richmond Hill | $ 630 | low |
| Vaughan | $ 646 | low |
| North Middlesex | $ 666 | low |
| Whitchurch-Stouffville | $ 668 | low |
| Springwater | $ 668 | low |
| Caledon | $ 687 | low |
| Oakville | $ 697 | low |
| Wellesley | $ 704 | low |
| The Blue Mountains | $ 715 | low |
| East Gwillimbury | $ 718 | low |
| Halton Hills | $ 725 | low |
| Toronto | $ 730 | low |
| Mapleton | $ 734 | low |
| King | $ 734 | low |
| Aurora | $ 740 | low |
| Wilmot | $ 748 | low |
| Grey Highlands | $ 750 | low |
| Middlesex Centre | $ 752 | low |
| Mississauga | $ 768 | low |
| Burlington | $ 773 | low |
| North Perth | $ 774 | low |
| Newmarket | $ 793 | low |
| Huntsville | $ 798 | low |
| Woolwich | $ 804 | low |
| North Dumfries | $ 811 | low |
| Gravenhurst | $ 836 | low |
| Prince Edward County | $ 838 | low |
| Saugeen Shores | $ 843 | low |
| Guelph-Eramosa | $ 847 | low |
| Brant | $ 850 | low |
| Lambton Shores | $ 856 | low |
| Puslinch | $ 863 | low |
| Erin | $ 877 | low |

| Municipality | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Unweighted Assessment |
|---|---|---|
| Bracebridge | $ 891 | mid |
| Kincardine | $ 894 | mid |
| Niagara-on-the-Lake | $ 895 | mid |
| Centre Wellington | $ 913 | mid |
| Innisfil | $ 916 | mid |
| Norfolk | $ 924 | mid |
| West Lincoln | $ 933 | mid |
| Kingsville | $ 940 | mid |
| Wellington North | $ 966 | mid |
| Brampton | $ 972 | mid |
| Georgina | $ 980 | mid |
| Scugog | $ 990 | mid |
| Ottawa | $ 993 | mid |
| Strathroy-Caradoc | $ 1,021 | mid |
| Meaford | $ 1,044 | mid |
| Lincoln | $ 1,048 | mid |
| Minto | $ 1,061 | mid |
| Quinte West | $ 1,068 | mid |
| Haldimand | $ 1,069 | mid |
| Grimsby | $ 1,081 | mid |
| Brock | $ 1,088 | mid |
| Collingwood | $ 1,103 | mid |
| Pelham | $ 1,112 | mid |
| Waterloo | $ 1,143 | mid |
| Kitchener | $ 1,151 | mid |
| Wainfleet | $ 1,152 | mid |
| Pickering | $ 1,160 | mid |
| Clarington | $ 1,174 | mid |
| Whitby | $ 1,186 | mid |
| Leamington | $ 1,211 | mid |
| Central Elgin | $ 1,217 | mid |
| Barrie | $ 1,221 | mid |
| Cambridge | $ 1,269 | mid |
| Guelph | $ 1,273 | mid |
| Tecumseh | $ 1,274 | mid |

## 2016 Net Municipal Levy Per $100,000 Unweighted Assessment (cont'd)

| Municipality | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Unweighted Assessment |
|---|---|---|
| Chatham-Kent | $ 1,276 | high |
| Orangeville | $ 1,337 | high |
| Parry Sound | $ 1,346 | high |
| Hamilton | $ 1,348 | high |
| London | $ 1,365 | high |
| Kingston | $ 1,366 | high |
| Tillsonburg | $ 1,373 | high |
| Thorold | $ 1,376 | high |
| Greater Sudbury | $ 1,405 | high |
| Fort Erie | $ 1,415 | high |
| St. Marys | $ 1,428 | high |
| Niagara Falls | $ 1,431 | high |
| Kenora | $ 1,440 | high |
| Peterborough | $ 1,441 | high |
| Stratford | $ 1,473 | high |
| North Bay | $ 1,487 | high |
| St. Catharines | $ 1,502 | high |
| Brockville | $ 1,537 | high |
| Oshawa | $ 1,538 | high |
| Orillia | $ 1,548 | high |
| Sarnia | $ 1,565 | high |
| Welland | $ 1,595 | high |
| St. Thomas | $ 1,601 | high |
| Port Colborne | $ 1,646 | high |
| Ingersoll | $ 1,670 | high |
| Sault Ste. Marie | $ 1,682 | high |
| Belleville | $ 1,726 | high |
| Owen Sound | $ 1,766 | high |
| Cornwall | $ 1,892 | high |
| Thunder Bay | $ 1,909 | high |
| Espanola | $ 1,948 | high |
| Elliot Lake | $ 2,035 | high |
| Timmins | $ 2,065 | high |
| Windsor | $ 2,126 | high |
| Greenstone | $ 2,413 | high |
| **Average** | **$ 1,140** | |
| **Median** | **$ 1,068** | |

## 2016 Net Municipal Levy Per $100,000 Weighted Assessment

Net levy on a per $100,000 of assessment ranged across the municipalities from $520 to $2,616 (with an average of $1,070). 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 | 2016 Net Levy Per $100,000 Weighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment |
|---|---|---|
| Toronto | $ 520 | low |
| Milton | $ 552 | low |
| Markham | $ 595 | low |
| Richmond Hill | $ 623 | low |
| Vaughan | $ 628 | low |
| Oakville | $ 635 | low |
| Whitchurch-Stouffville | $ 675 | low |
| Burlington | $ 683 | low |
| Mississauga | $ 683 | low |
| Halton Hills | $ 688 | low |
| Caledon | $ 695 | low |
| Springwater | $ 706 | low |
| The Blue Mountains | $ 723 | low |
| Aurora | $ 730 | low |
| East Gwillimbury | $ 739 | low |
| North Dumfries | $ 753 | low |
| King | $ 771 | low |
| Wilmot | $ 771 | low |
| Woolwich | $ 774 | low |
| Newmarket | $ 778 | low |
| Huntsville | $ 795 | low |
| Puslinch | $ 809 | low |
| Wellesley | $ 826 | low |
| Gravenhurst | $ 833 | low |
| Niagara-on-the-Lake | $ 839 | low |
| Saugeen Shores | $ 849 | low |
| Ottawa | $ 849 | low |
| Grey Highlands | $ 850 | low |
| Prince Edward County | $ 867 | low |
| Brant | $ 887 | low |
| Bracebridge | $ 888 | low |
| Brampton | $ 896 | low |
| Guelph-Eramosa | $ 918 | low |
| Erin | $ 926 | low |
| Innisfil | $ 928 | low |

| Municipality | 2016 Net Levy Per $100,000 Weighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment |
|---|---|---|
| Lambton Shores | $ 933 | mid |
| Centre Wellington | $ 943 | mid |
| Middlesex Centre | $ 944 | mid |
| Kincardine | $ 956 | mid |
| Quinte West | $ 963 | mid |
| Waterloo | $ 969 | mid |
| Kitchener | $ 978 | mid |
| West Lincoln | $ 985 | mid |
| Georgina | $ 993 | mid |
| Norfolk | $ 1,004 | mid |
| Grimsby | $ 1,013 | mid |
| Scugog | $ 1,025 | mid |
| Lincoln | $ 1,032 | mid |
| Cambridge | $ 1,040 | mid |
| North Perth | $ 1,045 | mid |
| Collingwood | $ 1,048 | mid |
| Guelph | $ 1,070 | mid |
| Strathroy-Caradoc | $ 1,076 | mid |
| Pickering | $ 1,079 | mid |
| Haldimand | $ 1,096 | mid |
| Whitby | $ 1,097 | mid |
| Mapleton | $ 1,098 | mid |
| Kingsville | $ 1,103 | mid |
| Hamilton | $ 1,110 | mid |
| Meaford | $ 1,110 | mid |
| Pelham | $ 1,115 | mid |
| Greater Sudbury | $ 1,124 | mid |
| Kingston | $ 1,132 | mid |
| Tillsonburg | $ 1,132 | mid |
| Barrie | $ 1,132 | mid |
| Clarington | $ 1,142 | mid |
| Niagara Falls | $ 1,149 | mid |
| Wellington North | $ 1,169 | mid |
| Parry Sound | $ 1,171 | mid |
| London | $ 1,175 | mid |

## 2016 Net Municipal Levy Per $100,000 Weighted Assessment (cont'd)

| Municipality | 2016 Net Levy Per $100,000 Weighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment |
|---|---|---|
| North Middlesex | $ 1,184 | high |
| Brock | $ 1,192 | high |
| Minto | $ 1,196 | high |
| Stratford | $ 1,198 | high |
| Tecumseh | $ 1,214 | high |
| Thorold | $ 1,218 | high |
| Kenora | $ 1,221 | high |
| St. Marys | $ 1,230 | high |
| Orangeville | $ 1,234 | high |
| Brockville | $ 1,238 | high |
| Wainfleet | $ 1,244 | high |
| Peterborough | $ 1,254 | high |
| North Bay | $ 1,255 | high |
| St. Catharines | $ 1,282 | high |
| Orillia | $ 1,290 | high |
| Fort Erie | $ 1,304 | high |
| Sault Ste. Marie | $ 1,305 | high |
| Oshawa | $ 1,321 | high |
| Sarnia | $ 1,325 | high |
| Ingersoll | $ 1,333 | high |
| Belleville | $ 1,337 | high |
| St. Thomas | $ 1,340 | high |
| Central Elgin | $ 1,363 | high |
| Cornwall | $ 1,412 | high |
| Welland | $ 1,413 | high |
| Owen Sound | $ 1,414 | high |
| Leamington | $ 1,420 | high |
| Port Colborne | $ 1,454 | high |
| Thunder Bay | $ 1,510 | high |
| Chatham-Kent | $ 1,519 | high |
| Espanola | $ 1,556 | high |
| Windsor | $ 1,650 | high |
| Timmins | $ 1,675 | high |
| Elliot Lake | $ 1,805 | high |
| Greenstone | $ 2,616 | high |
| **Average** | **$ 1,070** | |
| **Median** | **$ 1,076** | |

## 2016 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - By Location

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment | Per Capita Ranking | Per $100,000 Unweighted Assessment Ranking | Per $100,000 Weighted Assessment Ranking |
|---|---|---|---|---|---|---|
| Ottawa | $ 1,507 | $ 993 | $ 849 | mid | mid | low |
| Prince Edward County | $ 1,256 | $ 838 | $ 867 | low | low | low |
| Quinte West | $ 984 | $ 1,068 | $ 963 | low | mid | mid |
| Kingston | $ 1,568 | $ 1,366 | $ 1,132 | high | high | mid |
| Brockville | $ 1,515 | $ 1,537 | $ 1,238 | mid | high | high |
| Peterborough | $ 1,423 | $ 1,441 | $ 1,254 | mid | high | high |
| Belleville | $ 1,698 | $ 1,726 | $ 1,337 | high | high | high |
| Cornwall | $ 1,418 | $ 1,892 | $ 1,412 | mid | high | high |
| **Eastern Average** | **$ 1,421** | **$ 1,358** | **$ 1,131** | | | |

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 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 | $ 2,293 | $ 895 | $ 839 | high | mid | low |
| West Lincoln | $ 1,050 | $ 933 | $ 985 | low | mid | mid |
| Grimsby | $ 1,416 | $ 1,081 | $ 1,013 | mid | mid | mid |
| Lincoln | $ 1,395 | $ 1,048 | $ 1,032 | mid | mid | mid |
| Hamilton | $ 1,509 | $ 1,348 | $ 1,110 | mid | high | mid |
| Pelham | $ 1,467 | $ 1,112 | $ 1,115 | mid | mid | mid |
| Niagara Falls | $ 1,689 | $ 1,431 | $ 1,149 | high | high | mid |
| Thorold | $ 1,503 | $ 1,376 | $ 1,218 | mid | high | high |
| Wainfleet | $ 1,640 | $ 1,152 | $ 1,244 | high | mid | high |
| St. Catharines | $ 1,485 | $ 1,502 | $ 1,282 | mid | high | high |
| Fort Erie | $ 1,602 | $ 1,415 | $ 1,304 | high | high | high |
| Welland | $ 1,273 | $ 1,595 | $ 1,413 | low | high | high |
| Port Colborne | $ 1,516 | $ 1,646 | $ 1,454 | mid | high | high |
| **Niagara/Hamilton Avg.** | **$ 1,526** | **$ 1,272** | **$ 1,166** | | | |

## 2016 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment | Per Capita Ranking | Per $100,000 Unweighted Assessment Ranking | Per $100,000 Weighted Assessment Ranking |
|---|---|---|---|---|---|---|
| Toronto | $ 1,422 | $ 730 | $ 520 | mid | low | low |
| Milton | $ 1,032 | $ 599 | $ 552 | low | low | low |
| Markham | $ 1,189 | $ 604 | $ 595 | low | low | low |
| Richmond Hill | $ 1,272 | $ 630 | $ 623 | low | low | low |
| Vaughan | $ 1,408 | $ 646 | $ 628 | mid | low | low |
| Oakville | $ 1,617 | $ 697 | $ 635 | high | low | low |
| Whitchurch-Stouffville | $ 1,150 | $ 668 | $ 675 | low | low | low |
| Burlington | $ 1,407 | $ 773 | $ 683 | mid | low | low |
| Mississauga | $ 1,311 | $ 768 | $ 683 | low | low | low |
| Halton Hills | $ 1,224 | $ 725 | $ 688 | low | low | low |
| Caledon | $ 1,592 | $ 687 | $ 695 | high | low | low |
| Aurora | $ 1,413 | $ 740 | $ 730 | mid | low | low |
| East Gwillimbury | $ 1,374 | $ 718 | $ 739 | mid | low | low |
| King | $ 2,527 | $ 734 | $ 771 | high | low | low |
| Newmarket | $ 1,277 | $ 793 | $ 778 | low | low | low |
| Brampton | $ 1,172 | $ 972 | $ 896 | low | mid | low |
| Georgina | $ 1,333 | $ 980 | $ 993 | low | mid | mid |
| Scugog | $ 1,595 | $ 990 | $ 1,025 | high | mid | mid |
| Pickering | $ 1,742 | $ 1,160 | $ 1,079 | high | mid | mid |
| Whitby | $ 1,488 | $ 1,186 | $ 1,097 | mid | mid | mid |
| Clarington | $ 1,392 | $ 1,174 | $ 1,142 | mid | mid | mid |
| Brock | $ 1,680 | $ 1,088 | $ 1,192 | high | mid | high |
| Oshawa | $ 1,552 | $ 1,538 | $ 1,321 | high | high | high |
| **GTA Average** | **$ 1,442** | **$ 852** | **$ 815** | | | |

## 2016 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

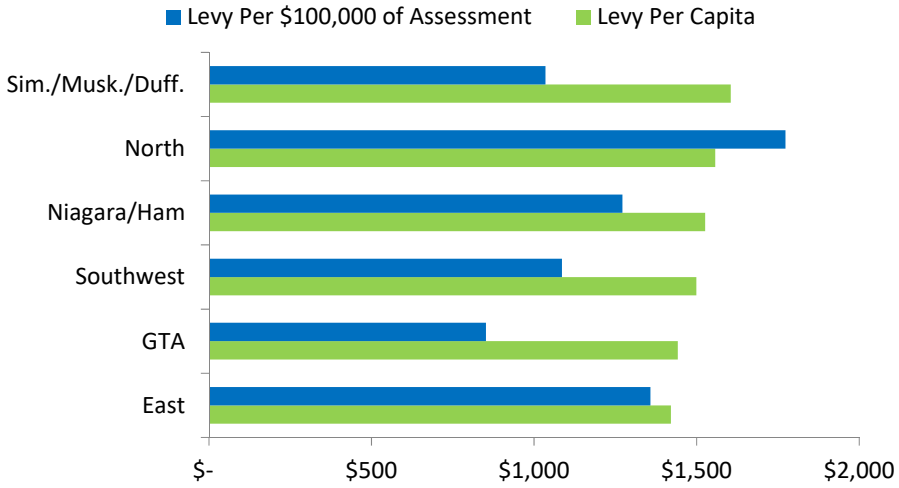
| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment | Per Capita Ranking | Per $100,000 Unweighted Assessment Ranking | Per $100,000 Weighted Assessment Ranking |
|---|---|---|---|---|---|---|
| Greater Sudbury | $ 1,433 | $ 1,405 | $ 1,124 | mid | high | mid |
| Parry Sound | $ 1,438 | $ 1,346 | $ 1,171 | mid | high | mid |
| Kenora | $ 1,447 | $ 1,440 | $ 1,221 | mid | high | high |
| North Bay | $ 1,478 | $ 1,487 | $ 1,255 | mid | high | high |
| Sault Ste. Marie | $ 1,350 | $ 1,682 | $ 1,305 | low | high | high |
| Thunder Bay | $ 1,594 | $ 1,909 | $ 1,510 | high | high | high |
| Espanola | $ 1,351 | $ 1,948 | $ 1,556 | low | high | high |
| Timmins | $ 1,566 | $ 2,065 | $ 1,675 | high | high | high |
| Elliot Lake | $ 949 | $ 2,035 | $ 1,805 | low | high | high |
| Greenstone | $ 2,963 | $ 2,413 | $ 2,616 | high | high | high |
| **North Average** | **$ 1,557** | **$ 1,773** | **$ 1,524** | | | |

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 Net Levy Per $100,000 Weighted Assessment | Per Capita Ranking | Per $100,000 Unweighted Assessment Ranking | Per $100,000 Weighted Assessment Ranking |
|---|---|---|---|---|---|---|
| Springwater | $ 1,031 | $ 668 | $ 706 | low | low | low |
| Huntsville | $ 1,441 | $ 798 | $ 795 | mid | low | low |
| Gravenhurst | $ 2,176 | $ 836 | $ 833 | high | low | low |
| Bracebridge | $ 1,731 | $ 891 | $ 888 | high | mid | low |
| Innisfil | $ 1,497 | $ 916 | $ 928 | mid | mid | low |
| Collingwood | $ 1,864 | $ 1,103 | $ 1,048 | high | mid | mid |
| Barrie | $ 1,408 | $ 1,221 | $ 1,132 | mid | mid | mid |
| Orangeville | $ 1,567 | $ 1,337 | $ 1,234 | high | high | high |
| Orillia | $ 1,734 | $ 1,548 | $ 1,290 | high | high | high |
| **Simcoe/Musk./Duff. Avg.** | **$ 1,605** | **$ 1,035** | **$ 984** | | | |

## 2016 Net Municipal Levy Comparison per Capita vs. $100,000 Assessment - Location (cont'd)

| Municipality | 2016 Levy per Capita | 2016 Net Levy Per $100,000 Unweighted Assessment | 2016 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 | $ 4,438 | $ 715 | $ 723 | high | low | low |
| North Dumfries | $ 1,510 | $ 811 | $ 753 | mid | low | low |
| Wilmot | $ 1,073 | $ 748 | $ 771 | low | low | low |
| Woolwich | $ 1,140 | $ 804 | $ 774 | low | low | low |
| Puslinch | $ 2,250 | $ 863 | $ 809 | high | low | low |
| Wellesley | $ 995 | $ 704 | $ 826 | low | low | low |
| Saugeen Shores | $ 1,532 | $ 843 | $ 849 | mid | low | low |
| Grey Highlands | $ 1,501 | $ 750 | $ 850 | mid | low | low |
| Brant | $ 1,281 | $ 850 | $ 887 | low | low | low |
| Guelph-Eramosa | $ 1,561 | $ 847 | $ 918 | high | low | low |
| Erin | $ 1,819 | $ 877 | $ 926 | high | low | low |
| Lambton Shores | $ 1,977 | $ 856 | $ 933 | high | low | mid |
| Centre Wellington | $ 1,314 | $ 913 | $ 943 | low | mid | mid |
| Middlesex Centre | $ 1,382 | $ 752 | $ 944 | mid | low | mid |
| Kincardine | $ 1,693 | $ 894 | $ 956 | high | mid | mid |
| Waterloo | $ 1,796 | $ 1,143 | $ 969 | high | mid | mid |
| Kitchener | $ 1,251 | $ 1,151 | $ 978 | low | mid | mid |
| Norfolk | $ 1,176 | $ 924 | $ 1,004 | low | mid | mid |
| Cambridge | $ 1,408 | $ 1,269 | $ 1,040 | mid | mid | mid |
| North Perth | $ 1,195 | $ 774 | $ 1,045 | low | low | mid |
| Guelph | $ 1,645 | $ 1,273 | $ 1,070 | high | mid | mid |
| Strathroy-Caradoc | $ 1,052 | $ 1,021 | $ 1,076 | low | mid | mid |
| Haldimand | $ 1,303 | $ 1,069 | $ 1,096 | low | mid | mid |
| Mapleton | $ 1,367 | $ 734 | $ 1,098 | low | low | mid |
| Kingsville | $ 1,085 | $ 940 | $ 1,103 | low | mid | mid |
| Meaford | $ 1,649 | $ 1,044 | $ 1,110 | high | mid | mid |
| Tillsonburg | $ 1,313 | $ 1,373 | $ 1,132 | low | high | mid |
| Wellington North | $ 1,242 | $ 966 | $ 1,169 | low | mid | mid |
| London | $ 1,378 | $ 1,365 | $ 1,175 | mid | high | mid |
| North Middlesex | $ 1,339 | $ 666 | $ 1,184 | low | low | high |
| Minto | $ 1,171 | $ 1,061 | $ 1,196 | low | mid | high |
| Stratford | $ 1,644 | $ 1,473 | $ 1,198 | high | high | high |
| Tecumseh | $ 1,433 | $ 1,274 | $ 1,214 | mid | mid | high |
| St. Marys | $ 1,628 | $ 1,428 | $ 1,230 | high | high | high |
| Sarnia | $ 1,411 | $ 1,565 | $ 1,325 | mid | high | high |
| Ingersoll | $ 1,524 | $ 1,670 | $ 1,333 | mid | high | high |
| St. Thomas | $ 1,198 | $ 1,601 | $ 1,340 | low | high | high |
| Central Elgin | $ 1,651 | $ 1,217 | $ 1,363 | high | mid | high |
| Owen Sound | $ 1,573 | $ 1,766 | $ 1,414 | high | high | high |
| Leamington | $ 1,135 | $ 1,211 | $ 1,420 | low | mid | high |
| Chatham-Kent | $ 1,387 | $ 1,276 | $ 1,519 | mid | high | high |
| Windsor | $ 1,540 | $ 2,126 | $ 1,650 | high | high | high |
| **Southwest Average** | **$ 1,499** | **$ 1,086** | **$ 1,079** | | | |

## Summary—2016 Net Municipal Levy Comparison per Capita vs. $100,000 Unweighted 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 |
|---|---|---|---|---|
| Saugeen Shores | $ 8 | $ 15 | $ 5 | $ 8 |
| Georgina | $ 12 | $ 20 | $ 8 | $ 14 |
| Kitchener | $ 6 | $ 18 | $ 5 | $ 17 |
| St. Thomas | $ 11 | $ 14 | $ 14 | $ 18 |
| Wellesley | $ 21 | $ 26 | $ 15 | $ 18 |
| Minto | $ 19 | $ 22 | $ 17 | $ 20 |
| Grimsby | $ 17 | $ 27 | $ 13 | $ 20 |
| Wilmot | $ 25 | $ 31 | $ 17 | $ 21 |
| Niagara Falls | $ 18 | $ 28 | $ 15 | $ 23 |
| Milton | $ 34 | $ 54 | $ 19 | $ 31 |
| Woolwich | $ 36 | $ 45 | $ 25 | $ 31 |
| Chatham-Kent | $ 28 | $ 35 | $ 26 | $ 32 |
| Newmarket | $ 48 | $ 55 | $ 29 | $ 34 |
| Mapleton | $ 60 | $ 64 | $ 32 | $ 34 |
| Pickering | $ 47 | $ 52 | $ 31 | $ 35 |
| Vaughan | $ 62 | $ 79 | $ 28 | $ 35 |
| Middlesex Centre | $ 63 | $ 68 | $ 34 | $ 37 |
| Erin | $ 65 | $ 68 | $ 36 | $ 37 |
| Mississauga | $ 45 | $ 65 | $ 26 | $ 38 |
| Niagara-on-the-Lake | $ 80 | $ 98 | $ 31 | $ 38 |
| Waterloo | $ 54 | $ 63 | $ 34 | $ 40 |
| Cambridge | $ 36 | $ 46 | $ 32 | $ 41 |
| Haldimand | $ 41 | $ 51 | $ 34 | $ 42 |
| Huntsville | $ 51 | $ 77 | $ 28 | $ 43 |
| St. Catharines | $ 33 | $ 44 | $ 34 | $ 45 |
| Clarington | $ 42 | $ 57 | $ 35 | $ 47 |
| Prince Edward County | $ 65 | $ 72 | $ 44 | $ 48 |
| Quinte West | $ 32 | $ 45 | $ 34 | $ 49 |
| Puslinch | $ 129 | $ 132 | $ 49 | $ 50 |
| Markham | $ 92 | $ 102 | $ 46 | $ 51 |
| Lambton Shores | $ 110 | $ 117 | $ 48 | $ 51 |
| Aurora | $ 88 | $ 99 | $ 45 | $ 51 |

## 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 |
|---|---|---|---|---|
| North Perth | $ 73 | $ 80 | $ 47 | $ 51 |
| Whitchurch-Stouffville | $ 75 | $ 95 | $ 41 | $ 52 |
| North Dumfries | $ 90 | $ 98 | $ 48 | $ 52 |
| Innisfil | $ 75 | $ 87 | $ 45 | $ 53 |
| Ottawa | $ 84 | $ 85 | $ 55 | $ 55 |
| Ingersoll | $ 38 | $ 51 | $ 42 | $ 56 |
| Lincoln | $ 63 | $ 75 | $ 47 | $ 56 |
| Halton Hills | $ 97 | $ 99 | $ 57 | $ 58 |
| King | $ 196 | $ 201 | $ 57 | $ 58 |
| Welland | $ 30 | $ 47 | $ 37 | $ 58 |
| Sarnia | $ 37 | $ 53 | $ 41 | $ 59 |
| Centre Wellington | $ 75 | $ 85 | $ 52 | $ 59 |
| Guelph-Eramosa | $ 105 | $ 110 | $ 56 | $ 59 |
| Bracebridge | $ 105 | $ 116 | $ 54 | $ 60 |
| The Blue Mountains | $ 304 | $ 369 | $ 49 | $ 60 |
| Brant County | $ 78 | $ 91 | $ 52 | $ 60 |
| Kingsville | $ 67 | $ 71 | $ 58 | $ 61 |
| Caledon | $ 128 | $ 144 | $ 55 | $ 62 |
| Toronto | $ 114 | $ 122 | $ 58 | $ 62 |
| Wainfleet | $ 81 | $ 91 | $ 57 | $ 64 |
| Brock | $ 91 | $ 100 | $ 60 | $ 66 |
| Scugog | $ 94 | $ 106 | $ 58 | $ 66 |
| Fort Erie | $ 66 | $ 75 | $ 58 | $ 66 |
| Whitby | $ 85 | $ 88 | $ 66 | $ 69 |
| Hamilton | $ 64 | $ 78 | $ 57 | $ 69 |
| Thorold | $ 69 | $ 76 | $ 63 | $ 70 |
| East Gwillimbury | $ 126 | $ 139 | $ 65 | $ 72 |
| Brampton | $ 76 | $ 90 | $ 61 | $ 73 |
| Belleville | $ 66 | $ 73 | $ 67 | $ 74 |
| North Bay | $ 62 | $ 74 | $ 62 | $ 74 |
| Kenora | $ 69 | $ 78 | $ 68 | $ 78 |
| Strathroy-Caradoc | $ 77 | $ 81 | $ 74 | $ 78 |
| Peterborough | $ 56 | $ 77 | $ 56 | $ 78 |
| Timmins | $ 53 | $ 59 | $ 70 | $ 78 |
| Wellington North | $ 97 | $ 102 | $ 75 | $ 79 |
| Gravenhurst | $ 196 | $ 224 | $ 75 | $ 85 |

## 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 |
|---|---|---|---|---|
| North Middlesex | $ 164 | $ 173 | $ 81 | $ 86 |
| Grey Highlands | $ 162 | $ 172 | $ 81 | $ 86 |
| Springwater | $ 132 | $ 135 | $ 85 | $ 87 |
| West Lincoln | $ 92 | $ 99 | $ 81 | $ 88 |
| Cornwall | $ 63 | $ 67 | $ 84 | $ 89 |
| Orillia | $ 89 | $ 102 | $ 79 | $ 91 |
| Kingston | $ 64 | $ 107 | $ 56 | $ 92 |
| Burlington | $ 167 | $ 173 | $ 91 | $ 94 |
| Barrie | $ 91 | $ 110 | $ 78 | $ 94 |
| Meaford | $ 148 | $ 158 | $ 93 | $ 100 |
| Pelham | $ 135 | $ 140 | $ 102 | $ 106 |
| Tecumseh | $ 114 | $ 120 | $ 102 | $ 107 |
| Orangeville | $ 120 | $ 128 | $ 101 | $ 109 |
| Guelph | $ 114 | $ 144 | $ 87 | $ 110 |
| Kincardine | $ 213 | $ 221 | $ 112 | $ 117 |
| Stratford | $ 117 | $ 132 | $ 105 | $ 118 |
| Collingwood | $ 194 | $ 205 | $ 113 | $ 119 |
| Oshawa | $ 113 | $ 125 | $ 111 | $ 123 |
| Windsor | $ 83 | $ 90 | $ 115 | $ 125 |
| Leamington | $ 112 | $ 124 | $ 120 | $ 132 |
| Greater Sudbury | $ 130 | $ 136 | $ 127 | $ 133 |
| London | $ 114 | $ 139 | $ 112 | $ 137 |
| Brockville | $ 127 | $ 135 | $ 128 | $ 138 |
| Owen Sound | $ 118 | $ 124 | $ 132 | $ 140 |
| Tillsonburg | $ 118 | $ 157 | $ 123 | $ 163 |
| St. Marys | $ 196 | $ 205 | $ 172 | $ 180 |
| Elliot Lake | $ 81 | $ 85 | $ 174 | $ 182 |
| Port Colborne | $ 175 | $ 185 | $ 190 | $ 201 |
| Sault Ste. Marie | $ 158 | $ 163 | $ 196 | $ 203 |
| Parry Sound | $ 244 | $ 264 | $ 226 | $ 244 |
| Espanola | $ 174 | $ 178 | $ 250 | $ 256 |
| Oakville | $ 632 | $ 647 | $ 268 | $ 275 |
| Thunder Bay | $ 267 | $ 275 | $ 320 | $ 330 |
| Greenstone | $ 687 | $ 751 | $ 563 | $ 615 |
| **Average** | **$ 102** | **$ 114** | **$ 76** | **$ 85** |
| **Median** | **$ 81** | **$ 91** | **$ 57** | **$ 63** |

## 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 | $ 27 | $ 37 | $ 17 | $ 24 |
| District Muskoka | $ 94 | $ 118 | $ 23 | $ 29 |
| Region Halton | $ 51 | $ 61 | $ 26 | $ 30 |
| Region Durham | $ 33 | $ 39 | $ 27 | $ 32 |
| Region York | $ 56 | $ 69 | $ 27 | $ 34 |
| Region Waterloo | $ 37 | $ 47 | $ 30 | $ 37 |
| Region Niagara | $ 34 | $ 45 | $ 30 | $ 39 |
| **Average** | **$ 47** | **$ 59** | **$ 26** | **$ 32** |
| **Median** | **$ 37** | **$ 47** | **$ 27** | **$ 32** |
| Simcoe County | $ 25 | $ 33 | $ 14 | $ 19 |
| Bruce County | $ 38 | $ 44 | $ 18 | $ 21 |
| Dufferin County | $ 54 | $ 67 | $ 33 | $ 41 |
| Elgin County | $ 64 | $ 72 | $ 51 | $ 57 |
| Wellington County | $ 100 | $ 114 | $ 61 | $ 69 |
| Grey County | $ 110 | $ 111 | $ 69 | $ 70 |
| **Average** | **$ 65** | **$ 74** | **$ 41** | **$ 46** |
| **Median** | **$ 59** | **$ 70** | **$ 42** | **$ 49** |

## *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 | $ 20 | $ 31 |
| Lambton Shores | $ 27 | $ 48 |
| Grey Highlands | $ 43 | $ 56 |
| Wellington North | $ 48 | $ 59 |
| West Lincoln | $ 51 | $ 61 |
| Ingersoll | $ 51 | $ 61 |
| Espanola | $ 56 | $ 61 |
| Mapleton | $ 52 | $ 62 |
| North Middlesex | $ 60 | $ 67 |
| Saugeen Shores | $ 57 | $ 68 |
| Guelph-Eramosa | $ 57 | $ 69 |
| Meaford | $ 65 | $ 75 |
| Wellesley | $ 56 | $ 76 |
| North Perth | $ 61 | $ 78 |
| Erin | $ 63 | $ 79 |
| Kincardine | $ 74 | $ 92 |
| Gravenhurst | $ 74 | $ 94 |
| North Dumfries | $ 86 | $ 98 |
| Puslinch | $ 87 | $ 101 |
| Brock | $ 83 | $ 103 |
| Wainfleet | $ 96 | $ 111 |
| Minto | $ 82 | $ 111 |
| Parry Sound | $ 92 | $ 113 |
| Greenstone | $ 143 | $ 165 |
| Elliot Lake | $ 159 | $ 169 |
| The Blue Mountains | $ 218 | $ 251 |
| **Population < 15,000** | | |
| **Average** | **$ 75** | **$ 91** |
| **Median** | **$ 62** | **$ 77** |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| St. Marys | $ 20 | $ 31 |
| Centre Wellington | $ 46 | $ 54 |
| Strathroy-Caradoc | $ 45 | $ 56 |
| Bracebridge | $ 49 | $ 63 |
| Grimsby | $ 58 | $ 64 |
| Woolwich | $ 52 | $ 66 |
| Wilmot | $ 58 | $ 67 |
| Tecumseh | $ 57 | $ 69 |
| Tillsonburg | $ 68 | $ 71 |
| Pelham | $ 52 | $ 72 |
| Kingsville | $ 63 | $ 72 |
| Springwater | $ 64 | $ 72 |
| Middlesex Centre | $ 65 | $ 74 |
| Huntsville | $ 62 | $ 75 |
| Leamington | $ 71 | $ 80 |
| Lincoln | $ 67 | $ 82 |
| Scugog | $ 79 | $ 87 |
| Orangeville | $ 88 | $ 94 |
| Prince Edward County | $ 88 | $ 101 |
| Niagara-on-the-Lake | $ 86 | $ 111 |
| East Gwillimbury | $ 107 | $ 126 |
| King | $ 114 | $ 144 |
| Kenora | $ 129 | $ 151 |
| Port Colborne | $ 141 | $ 155 |
| Thorold | $ 187 | $ 203 |
| Collingwood | $ 202 | $ 223 |
| Owen Sound | $ 217 | $ 223 |
| Brockville | $ 268 | $ 275 |
| **Population 15,000 - 29,999** | | |
| **Average** | **$ 96** | **$ 108** |
| **Median** | **$ 68** | **$ 80** |

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| Brant County | $ 68 | $ 81 |
| Fort Erie | $ 79 | $ 93 |
| Quinte West | $ 92 | $ 101 |
| Haldimand | $ 82 | $ 104 |
| Whitchurch-Stouffville | $ 101 | $ 110 |
| Halton Hills | $ 109 | $ 123 |
| Innisfil | $ 121 | $ 135 |
| Clarington | $ 139 | $ 148 |
| Timmins | $ 144 | $ 152 |
| Caledon | $ 135 | $ 157 |
| Newmarket | $ 154 | $ 158 |
| Georgina | $ 159 | $ 165 |
| Aurora | $ 167 | $ 170 |
| Sault Ste Marie | $ 188 | $ 193 |
| Peterborough | $ 187 | $ 193 |
| Cornwall | $ 187 | $ 195 |
| Pickering | $ 194 | $ 200 |
| Welland | $ 202 | $ 208 |
| Stratford | $ 211 | $ 218 |
| St Thomas | $ 218 | $ 224 |
| Orillia | $ 212 | $ 228 |
| Belleville | $ 218 | $ 229 |
| Niagara Falls | $ 222 | $ 233 |
| North Bay | $ 239 | $ 246 |
| Sarnia | $ 250 | $ 256 |
| **Population 30,000 - 99,999** | | |
| **Average** | **$ 163** | **$ 173** |
| **Median** | **$ 167** | **$ 170** |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| Milton | $ 89 | $ 102 |
| Markham | $ 104 | $ 108 |
| Brampton | $ 103 | $ 109 |
| Whitby | $ 133 | $ 133 |
| Mississauga | $ 141 | $ 147 |
| Greater Sudbury | $ 139 | $ 149 |
| Kitchener | $ 145 | $ 151 |
| Burlington | $ 144 | $ 152 |
| Vaughan | $ 151 | $ 156 |
| Chatham-Kent | $ 148 | $ 160 |
| London | $ 156 | $ 163 |
| Toronto | $ 166 | $ 169 |
| Cambridge | $ 168 | $ 172 |
| Hamilton | $ 165 | $ 173 |
| Waterloo | $ 171 | $ 178 |
| Oakville | $ 169 | $ 178 |
| Oshawa | $ 175 | $ 181 |
| Ottawa | $ 178 | $ 185 |
| St Catharines | $ 183 | $ 191 |
| Kingston | $ 185 | $ 195 |
| Guelph | $ 195 | $ 204 |
| Barrie | $ 194 | $ 206 |
| Windsor | $ 258 | $ 264 |
| Thunder Bay | $ 265 | $ 273 |
| **Population > 100,000** | | |
| **Average** | **$ 164** | **$ 171** |
| **Median** | **$ 165** | **$ 170** |

## 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 | Net Costs per $100,000 CVA Incl Amort |
|---|---|---|
| The Blue Mountains | $ 69 | $ 70 |
| North Middlesex | $ 72 | $ 72 |
| Grey Highlands | $ 88 | $ 88 |
| Kincardine | $ 94 | $ 94 |
| Meaford | $ 97 | $ 97 |
| North Perth | $ 121 | $ 121 |
| Lambton Shores | $ 124 | $ 124 |
| St. Marys | $ 156 | $ 156 |
| Saugeen Shores | $ 154 | $ 156 |
| Ingersoll | $ 264 | $ 264 |
| Parry Sound | $ 280 | $ 280 |
| Greenstone | $ 322 | $ 322 |
| Espanola | $ 570 | $ 586 |
| Elliot Lake | $ 650 | $ 652 |
| **Population < 15,000** | | |
| **Average** | **$ 219** | **$ 220** |
| **Median** | **$ 139** | **$ 140** |

| Municipality | Net Costs per $100,000 CVA Excl Amort | Net Costs per $100,000 CVA Incl Amort |
|---|---|---|
| Middlesex Centre | $ 60 | $ 60 |
| Springwater | $ 68 | $ 68 |
| Prince Edward County | $ 129 | $ 129 |
| Kingsville | $ 135 | $ 136 |
| Collingwood | $ 138 | $ 139 |
| Tecumseh | $ 163 | $ 164 |
| Tillsonburg | $ 204 | $ 205 |
| Orangeville | $ 225 | $ 233 |
| Leamington | $ 233 | $ 234 |
| Strathroy-Caradoc | $ 228 | $ 235 |
| Brockville | $ 314 | $ 321 |
| Owen Sound | $ 367 | $ 385 |
| Kenora | $ 426 | $ 426 |
| **Population 15,000 - 29,999** | | |
| **Average** | **$ 207** | **$ 210** |
| **Median** | **$ 204** | **$ 205** |

## 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 | $ 136 | $ 137 |
| Haldimand | $ 153 | $ 153 |
| Innisfil | $ 149 | $ 155 |
| Orillia | $ 230 | $ 231 |
| Quinte West | $ 241 | $ 243 |
| Peterborough | $ 283 | $ 294 |
| Stratford | $ 290 | $ 297 |
| Belleville | $ 299 | $ 308 |
| North Bay | $ 309 | $ 317 |
| Sarnia | $ 323 | $ 329 |
| St Thomas | $ 363 | $ 364 |
| Sault Ste Marie | $ 392 | $ 402 |
| Timmins | $ 425 | $ 441 |
| Cornwall | $ 474 | $ 486 |
| **Population 30,000 - 99,999** | | |
| **Average** | **$ 290** | **$ 297** |
| **Median** | **$ 294** | **$ 303** |

| Municipality | Net Costs per $100,000 CVA Excl Amort | Net Costs per $100,000 CVA Incl Amort |
|---|---|---|
| Ottawa | $ 179 | $ 183 |
| Toronto | $ 185 | $ 191 |
| Guelph | $ 209 | $ 217 |
| Kingston | $ 224 | $ 236 |
| Hamilton | $ 253 | $ 258 |
| London | $ 249 | $ 258 |
| Chatham-Kent | $ 264 | $ 272 |
| Barrie | $ 274 | $ 281 |
| Greater Sudbury | $ 289 | $ 299 |
| Thunder Bay | $ 427 | $ 434 |
| Windsor | $ 590 | $ 602 |
| **Population > 100,000** | | |
| **Average** | **$ 286** | **$ 294** |
| **Median** | **$ 253** | **$ 258** |

| Municipality | Net Costs per $100,000 CVA Excl Amort | Net Costs per $100,000 CVA Incl Amort |
|---|---|---|
| District Muskoka | $ 49 | $ 49 |
| Region Halton | $ 104 | $ 111 |
| Region York | $ 118 | $ 123 |
| Region Peel | $ 154 | $ 159 |
| Region Durham | $ 209 | $ 218 |
| Region Waterloo | $ 214 | $ 222 |
| Region Niagara | $ 277 | $ 286 |
| **Average** | **$ 161** | **$ 167** |
| **Median** | **$ 154** | **$ 159** |
| Wellington County | $ 111 | $ 115 |
| **Average** | **$ 111** | **$ 115** |
| **Median** | **$ 111** | **$ 115** |

## Court Security Costs

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

| Municipality | Net Costs per Capita Incl Amort | Net Costs per $100,000 Incl Amort |
|---|---|---|
| Quinte West | $ 0 | $ 1 |
| Chatham-Kent | $ 1 | $ 1 |
| Prince Edward County | $ 2 | $ 2 |
| Espanola | $ 2 | $ 3 |
| Greater Sudbury | $ 3 | $ 3 |
| Ottawa | $ 5 | $ 3 |
| Guelph | $ 4 | $ 3 |
| Kingston | $ 5 | $ 4 |
| Hamilton | $ 5 | $ 4 |
| Timmins | $ 5 | $ 7 |
| London | $ 9 | $ 9 |
| Belleville | $ 10 | $ 10 |
| Toronto | $ 20 | $ 10 |
| Sarnia | $ 11 | $ 12 |
| North Bay | $ 12 | $ 12 |
| Windsor | $ 11 | $ 15 |
| Peterborough | $ 15 | $ 15 |
| Cornwall | $ 12 | $ 16 |
| St Thomas | $ 15 | $ 20 |
| Brockville | $ 20 | $ 21 |
| Owen Sound | $ 20 | $ 22 |
| Barrie | $ 27 | $ 23 |
| **Average** | **$ 10** | **$ 10** |
| **Median** | **$ 10** | **$ 10** |
| Region Halton | $ 3 | $ 2 |
| Region Durham | $ 3 | $ 2 |
| Region York | $ 7 | $ 3 |
| Region Waterloo | $ 6 | $ 5 |
| Region Peel | $ 7 | $ 5 |
| **Region Average** | **$ 5** | **$ 3** |
| **Region Median** | **$ 6** | **$ 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) | $ (10) |
| Ottawa | $ 0 | $ 0 |
| Guelph | $ 1 | $ 0 |
| London | $ 1 | $ 1 |
| Espanola | $ 1 | $ 1 |
| Chatham-Kent | $ 3 | $ 2 |
| North Bay | $ 3 | $ 3 |
| Windsor | $ 2 | $ 3 |
| Greater Sudbury | $ 3 | $ 3 |
| Timmins | $ 4 | $ 5 |
| Belleville | $ 6 | $ 6 |
| Kingston | $ 8 | $ 7 |
| **Average** | **$ 2** | **$ 2** |
| **Median** | **$ 2** | **$ 3** |
| District Muskoka | $ (1) | $ (0) |
| Region Waterloo | $ 0 | $ 0 |
| Region York | $ 0 | $ 0 |
| Region Peel | $ 1 | $ 0 |
| Region Halton | $ 3 | $ 2 |
| **Average** | **$ 1** | **$ 0** |
| **Median** | **$ 0** | **$ 0** |

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

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Tillsonburg | $ 0 | $ 0 |
| Greater Sudbury | $ 4 | $ 4 |
| Toronto | $ 8 | $ 4 |
| Orangeville | $ 5 | $ 5 |
| Sarnia | $ 4 | $ 5 |
| Strathroy-Caradoc | $ 6 | $ 5 |
| Springwater | $ 10 | $ 6 |
| Erin | $ 12 | $ 7 |
| Middlesex Centre | $ 12 | $ 7 |
| The Blue Mountains | $ 41 | $ 7 |
| St Thomas | $ 5 | $ 7 |
| Chatham-Kent | $ 8 | $ 7 |
| Guelph-Eramosa | $ 13 | $ 7 |
| Innisfil | $ 12 | $ 7 |
| Brant County | $ 11 | $ 7 |
| Leamington | $ 7 | $ 7 |
| Centre Wellington | $ 11 | $ 7 |
| Ottawa | $ 12 | $ 8 |
| Peterborough | $ 8 | $ 8 |
| Brockville | $ 8 | $ 8 |
| London | $ 9 | $ 9 |
| Tecumseh | $ 10 | $ 9 |
| Haldimand | $ 11 | $ 9 |
| Kingston | $ 10 | $ 9 |
| Prince Edward County | $ 14 | $ 9 |
| Wellington North | $ 12 | $ 9 |
| Meaford | $ 15 | $ 9 |
| Windsor | $ 7 | $ 10 |
| Grey Highlands | $ 20 | $ 10 |
| Barrie | $ 12 | $ 10 |
| St Marys | $ 12 | $ 11 |
| Lambton Shores | $ 27 | $ 12 |
| Owen Sound | $ 11 | $ 12 |
| Quinte West | $ 11 | $ 12 |
| Collingwood | $ 20 | $ 12 |
| Hamilton | $ 14 | $ 12 |
| North Perth | $ 19 | $ 12 |
| North Middlesex | $ 25 | $ 12 |
| Cornwall | $ 10 | $ 13 |
| Minto | $ 15 | $ 14 |
| Belleville | $ 13 | $ 14 |
| Kincardine | $ 26 | $ 14 |
| Timmins | $ 11 | $ 14 |
| Saugeen Shores | $ 27 | $ 15 |
| North Bay | $ 16 | $ 16 |
| Thunder Bay | $ 14 | $ 17 |
| **Average** | **$ 13** | **$ 9** |
| **Median** | **$ 11** | **$ 9** |

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Region York | $ 5 | $ 2 |
| Region Halton | $ 15 | $ 7 |
| Region Waterloo | $ 11 | $ 9 |
| Region Durham | $ 11 | $ 9 |
| Region Niagara | $ 17 | $ 15 |
| Region Peel | $ 27 | $ 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 per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Kincardine | $ (81) | $ (43) |
| Minto | $ (23) | $ (21) |
| Ottawa | $ (6) | $ (4) |
| Meaford | $ (1) | $ (1) |
| Leamington | $ 1 | $ 1 |
| Mapleton | $ 2 | $ 1 |
| Wellington North | $ 1 | $ 1 |
| Caledon | $ 3 | $ 1 |
| East Gwillimbury | $ 2 | $ 1 |
| St Marys | $ 1 | $ 1 |
| Ingersoll | $ 1 | $ 1 |
| Guelph-Eramosa | $ 3 | $ 2 |
| Quinte West | $ 2 | $ 2 |
| Centre Wellington | $ 3 | $ 2 |
| Niagara-on-the-Lake | $ 9 | $ 3 |
| Elliot Lake | $ 2 | $ 4 |
| Whitchurch-Stouffville | $ 7 | $ 4 |
| Strathroy-Caradoc | $ 4 | $ 4 |
| Markham | $ 9 | $ 4 |
| Oakville | $ 10 | $ 4 |
| Middlesex Centre | $ 8 | $ 4 |
| Tecumseh | $ 5 | $ 5 |
| Brockville | $ 5 | $ 5 |
| Timmins | $ 4 | $ 5 |
| Pelham | $ 8 | $ 6 |
| Springwater | $ 9 | $ 6 |
| Milton | $ 11 | $ 6 |
| Lincoln | $ 8 | $ 6 |
| Espanola | $ 4 | $ 6 |
| North Middlesex | $ 13 | $ 6 |
| Lambton Shores | $ 15 | $ 7 |
| Gravenhurst | $ 18 | $ 7 |
| Grimsby | $ 9 | $ 7 |
| Cambridge | $ 8 | $ 7 |
| Woolwich | $ 11 | $ 7 |
| Wilmot | $ 11 | $ 7 |
| Belleville | $ 7 | $ 7 |
| Innisfil | $ 12 | $ 7 |
| Burlington | $ 14 | $ 8 |
| St Catharines | $ 8 | $ 8 |
| Collingwood | $ 13 | $ 8 |
| Mississauga | $ 14 | $ 8 |
| Aurora | $ 16 | $ 8 |
| Kingston | $ 9 | $ 8 |
| King | $ 28 | $ 8 |
| Prince Edward County | $ 13 | $ 8 |
| Bracebridge | $ 16 | $ 8 |
| Orangeville | $ 10 | $ 9 |
| Huntsville | $ 16 | $ 9 |
| Halton Hills | $ 15 | $ 9 |
| Chatham-Kent | $ 10 | $ 9 |
| Peterborough | $ 10 | $ 10 |
| Owen Sound | $ 9 | $ 10 |
| The Blue Mountains | $ 65 | $ 11 |
| Cornwall | $ 8 | $ 11 |
| Puslinch | $ 33 | $ 12 |
| Brant County | $ 19 | $ 12 |
| Greater Sudbury | $ 13 | $ 13 |
| North Bay | $ 13 | $ 13 |
| St Thomas | $ 10 | $ 13 |
| Brock | $ 20 | $ 13 |
| Toronto | $ 26 | $ 13 |
| Clarington | $ 16 | $ 14 |
| Welland | $ 11 | $ 14 |
| Newmarket | $ 23 | $ 14 |
| Orillia | $ 17 | $ 15 |

## Protective Inspection and Control (cont'd)

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Waterloo | $ 25 | $ 16 |
| Brampton | $ 19 | $ 16 |
| Whitby | $ 20 | $ 16 |
| Barrie | $ 19 | $ 16 |
| London | $ 16 | $ 16 |
| Tillsonburg | $ 16 | $ 16 |
| Thunder Bay | $ 14 | $ 17 |
| Scugog | $ 27 | $ 17 |
| Vaughan | $ 38 | $ 17 |
| North Perth | $ 27 | $ 17 |
| Thorold | $ 19 | $ 18 |
| Erin | $ 33 | $ 18 |
| Grey Highlands | $ 40 | $ 20 |
| Port Colborne | $ 18 | $ 20 |
| Greenstone | $ 25 | $ 20 |
| Stratford | $ 23 | $ 21 |
| Guelph | $ 28 | $ 21 |
| Kitchener | $ 24 | $ 22 |
| Hamilton | $ 25 | $ 22 |
| North Dumfries | $ 45 | $ 24 |
| Parry Sound | $ 26 | $ 24 |
| Wainfleet | $ 35 | $ 25 |
| Sault Ste Marie | $ 20 | $ 25 |
| Fort Erie | $ 28 | $ 25 |
| Georgina | $ 34 | $ 25 |
| Oshawa | $ 27 | $ 27 |
| Kenora | $ 29 | $ 28 |
| Niagara Falls | $ 35 | $ 29 |
| Haldimand | $ 38 | $ 31 |
| Pickering | $ 49 | $ 33 |
| Windsor | $ 25 | $ 34 |
| **Average** | **$ 15** | **$ 11** |
| **Median** | **$ 13** | **$ 9** |

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

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Cornwall | $ (12) | $ (17) |
| St Thomas | $ (6) | $ (7) |
| Stratford | $ (8) | $ (7) |
| Greenstone | $ (7) | $ (6) |
| Brockville | $ (6) | $ (6) |
| Middlesex Centre | $ (10) | $ (5) |
| Tecumseh | $ (6) | $ (5) |
| Collingwood | $ (8) | $ (5) |
| Innisfil | $ (8) | $ (5) |
| Springwater | $ (7) | $ (4) |
| Leamington | $ (4) | $ (4) |
| Quinte West | $ (4) | $ (4) |
| Brant County | $ (6) | $ (4) |
| Strathroy-Caradoc | $ (4) | $ (4) |
| Cambridge | $ (3) | $ (3) |
| Belleville | $ (2) | $ (2) |
| North Middlesex | $ (4) | $ (2) |
| Milton | $ (3) | $ (2) |
| Oshawa | $ (2) | $ (2) |
| Pickering | $ (2) | $ (1) |
| Wainfleet | $ (2) | $ (1) |
| Clarington | $ (2) | $ (1) |
| St Catharines | $ (1) | $ (1) |
| West Lincoln | $ (1) | $ (1) |
| Lincoln | $ (2) | $ (1) |
| Thorold | $ (1) | $ (1) |
| Grimsby | $ (2) | $ (1) |
| Scugog | $ (2) | $ (1) |
| Niagara-on-the-Lake | $ (3) | $ (1) |
| Brock | $ (1) | $ (1) |
| Whitchurch-Stouffville | $ (0) | $ (0) |
| Wilmot | $ (0) | $ (0) |
| Mississauga | $ 5 | $ 3 |
| East Gwillimbury | $ 7 | $ 4 |
| Hamilton | $ 7 | $ 6 |
| Greater Sudbury | $ 7 | $ 7 |

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Ottawa | $ 12 | $ 8 |
| Haldimand | $ 10 | $ 8 |
| Toronto | $ 16 | $ 8 |
| Brampton | $ 12 | $ 10 |
| London | $ 10 | $ 10 |
| Prince Edward County | $ 16 | $ 11 |
| Caledon | $ 26 | $ 11 |
| Sault Ste Marie | $ 9 | $ 11 |
| Kingston | $ 16 | $ 14 |
| Chatham-Kent | $ 16 | $ 14 |
| Timmins | $ 12 | $ 15 |
| Kenora | $ 16 | $ 16 |
| Guelph | $ 22 | $ 17 |
| Thunder Bay | $ 15 | $ 18 |
| Burlington | $ 42 | $ 23 |
| Peterborough | $ 25 | $ 26 |
| North Bay | $ 28 | $ 28 |
| Windsor | $ 27 | $ 38 |
| Barrie | $ 53 | $ 46 |
| Parry Sound | $ 197 | $ 183 |
| Espanola | $ 158 | $ 227 |
| **Average** | **$ 11** | **$ 11** |
| **Median** | **$ (1)** | **$ (1)** |
| Region Halton | $ (3) | $ (2) |
| District Muskoka | $ 13 | $ 3 |
| Region York | $ 11 | $ 6 |
| Region Waterloo | $ 7 | $ 6 |
| Region Durham | $ 11 | $ 9 |
| Region Niagara | $ 14 | $ 13 |
| **Region Average** | **$ 9** | **$ 6** |
| **Region Median** | **$ 11** | **$ 6** |
| Bruce County | $ (6) | $ (3) |
| Wellington County | $ (2) | $ (1) |
| Grey County | $ 20 | $ 13 |
| Elgin County | $ 36 | $ 29 |
| **County Average** | **$ 12** | **$ 9** |
| **County Median** | **$ 9** | **$ 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 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 |
|---|---|---|---|---|---|---|
| Gravenhurst | $ 308 | $ 1,681 | $ 10 | $ 55 | $ 4 | $ 21 |
| Mississauga | $ 998 | $ 6,680 | $ 7 | $ 46 | $ 4 | $ 26 |
| Pickering | $ 2,328 | $ 5,847 | $ 18 | $ 45 | $ 12 | $ 30 |
| East Gwillimbury | $ 780 | $ 4,506 | $ 12 | $ 71 | $ 6 | $ 37 |
| Markham | $ 3,366 | $ 12,642 | $ 20 | $ 75 | $ 10 | $ 37 |
| Wellesley | $ 3,543 | $ 3,543 | $ 54 | $ 54 | $ 38 | $ 38 |
| Caledon | $ 1,112 | $ 4,385 | $ 24 | $ 94 | $ 10 | $ 40 |
| Grimsby | $ 1,200 | $ 4,366 | $ 15 | $ 55 | $ 11 | $ 41 |
| Aurora | $ 7,197 | $ 12,045 | $ 49 | $ 82 | $ 25 | $ 42 |
| Kitchener | $ 2,096 | $ 7,631 | $ 13 | $ 47 | $ 12 | $ 42 |
| Leamington | $ 672 | $ 2,099 | $ 13 | $ 40 | $ 14 | $ 43 |
| North Dumfries | $ 3,695 | $ 6,045 | $ 52 | $ 85 | $ 28 | $ 45 |
| Niagara-on-the-Lake | $ 2,287 | $ 4,563 | $ 61 | $ 123 | $ 24 | $ 47 |
| North Perth | $ 1,009 | $ 2,907 | $ 26 | $ 74 | $ 16 | $ 47 |
| Clarington | $ 96 | $ 3,595 | $ 2 | $ 61 | $ 1 | $ 51 |
| Vaughan | $ 7,614 | $ 18,903 | $ 47 | $ 118 | $ 21 | $ 52 |
| Wainfleet | $ 397 | $ 1,560 | $ 19 | $ 75 | $ 13 | $ 53 |
| Newmarket | $ 6,826 | $ 14,200 | $ 43 | $ 90 | $ 27 | $ 55 |
| Milton | $ 2,183 | $ 9,309 | $ 23 | $ 99 | $ 13 | $ 56 |
| Oakville | $ 10,756 | $ 18,747 | $ 79 | $ 138 | $ 34 | $ 58 |
| Whitchurch-Stouffville | $ 7,087 | $ 12,433 | $ 61 | $ 108 | $ 34 | $ 59 |
| Brampton | $ 6,960 | $ 14,905 | $ 35 | $ 75 | $ 28 | $ 60 |
| Collingwood | $ 2,736 | $ 7,264 | $ 40 | $ 106 | $ 23 | $ 61 |
| Guelph-Eramosa | $ 589 | $ 4,850 | $ 15 | $ 124 | $ 8 | $ 67 |
| Erin | $ 2,939 | $ 7,731 | $ 51 | $ 135 | $ 28 | $ 74 |
| Oshawa | $ 2,241 | $ 10,248 | $ 17 | $ 76 | $ 16 | $ 75 |
| Lincoln | $ 1,486 | $ 4,050 | $ 38 | $ 103 | $ 28 | $ 77 |
| Waterloo | $ 5,530 | $ 15,119 | $ 45 | $ 122 | $ 28 | $ 77 |
| Puslinch | $ 2,196 | $ 5,636 | $ 80 | $ 205 | $ 30 | $ 78 |
| Halton Hills | $ 841 | $ 10,119 | $ 12 | $ 142 | $ 7 | $ 83 |
| Woolwich | $ 2,464 | $ 7,812 | $ 39 | $ 124 | $ 27 | $ 85 |
| St. Catharines | $ 3,964 | $ 10,006 | $ 34 | $ 85 | $ 34 | $ 86 |
| Burlington | $ 12,821 | $ 19,180 | $ 108 | $ 161 | $ 59 | $ 88 |
| Bracebridge | $ 788 | $ 7,031 | $ 19 | $ 171 | $ 10 | $ 88 |

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

| Municipality | Per Ln Km 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 |
|---|---|---|---|---|---|---|
| Springwater | $ 499 | $ 4,298 | $ 16 | $ 139 | $ 10 | $ 89 |
| Kincardine | $ 1,264 | $ 3,022 | $ 72 | $ 172 | $ 38 | $ 91 |
| Fort Erie | $ 1,009 | $ 4,480 | $ 23 | $ 104 | $ 21 | $ 92 |
| Brock | $ 684 | $ 8,079 | $ 12 | $ 142 | $ 8 | $ 93 |
| Innisfil | $ 1,955 | $ 8,034 | $ 38 | $ 157 | $ 23 | $ 95 |
| Middlesex Centre | $ 3,215 | $ 10,283 | $ 56 | $ 179 | $ 30 | $ 96 |
| Georgina | $ 2,236 | $ 9,379 | $ 32 | $ 133 | $ 23 | $ 98 |
| Strathroy-Caradoc | | | $ 16 | $ 103 | $ 15 | $ 99 |
| Niagara Falls | $ 5,204 | $ 8,317 | $ 76 | $ 121 | $ 64 | $ 103 |
| Lambton Shores | $ 2,659 | $ 6,246 | $ 101 | $ 237 | $ 44 | $ 103 |
| Centre Wellington | $ 1,977 | $ 8,565 | $ 34 | $ 149 | $ 24 | $ 103 |
| The Blue Mountains | $ 22,962 | $ 53,934 | $ 279 | $ 654 | $ 45 | $ 106 |
| King | $ 9,132 | $ 15,471 | $ 221 | $ 374 | $ 64 | $ 108 |
| Mapleton | $ (47) | $ 5,090 | $ (2) | $ 203 | $ (1) | $ 109 |
| West Lincoln | $ 1,890 | $ 3,464 | $ 68 | $ 124 | $ 60 | $ 109 |
| Saugeen Shores | $ 1,507 | $ 7,077 | $ 43 | $ 202 | $ 23 | $ 110 |
| Cambridge | $ 11,451 | $ 16,781 | $ 84 | $ 123 | $ 75 | $ 110 |
| Sarnia | $ 2,091 | $ 8,393 | $ 26 | $ 102 | $ 28 | $ 113 |
| Grey Highlands | $ 155 | $ 5,930 | $ 7 | $ 269 | $ 4 | $ 134 |
| Port Colborne | $ 2,280 | $ 4,737 | $ 62 | $ 128 | $ 67 | $ 139 |
| Whitby | $ 8,601 | $ 23,999 | $ 65 | $ 181 | $ 51 | $ 142 |
| Owen Sound | $ 4,377 | $ 10,212 | $ 54 | $ 127 | $ 61 | $ 143 |
| Wilmot | $ 3,550 | $ 10,233 | $ 73 | $ 210 | $ 50 | $ 144 |
| Thorold | $ 4,365 | $ 10,168 | $ 69 | $ 162 | $ 64 | $ 148 |
| Ingersoll | $ 6,610 | $ 13,518 | $ 75 | $ 152 | $ 81 | $ 166 |
| Meaford | $ 5,028 | $ 7,649 | $ 180 | $ 274 | $ 114 | $ 173 |
| Scugog | $ 7,653 | $ 15,046 | $ 152 | $ 298 | $ 94 | $ 185 |
| Pelham | $ 3,139 | $ 8,530 | $ 93 | $ 252 | $ 70 | $ 190 |
| Tillsonburg | $ 7,551 | $ 13,020 | $ 107 | $ 185 | $ 111 | $ 192 |
| Orangeville | $ 16,744 | $ 28,566 | $ 136 | $ 232 | $ 115 | $ 197 |
| Kingsville | $ 999 | $ 10,927 | $ 21 | $ 228 | $ 18 | $ 197 |
| North Middlesex | $ 10,535 | $ 13,284 | $ 319 | $ 402 | $ 158 | $ 200 |
| Huntsville | $ 5,981 | $ 13,214 | $ 167 | $ 368 | $ 92 | $ 203 |
| Tecumseh | $ 8,652 | $ 14,361 | $ 141 | $ 234 | $ 125 | $ 208 |
| Welland | $ 12,582 | $ 16,025 | $ 141 | $ 179 | $ 176 | $ 224 |
| Minto | $ 4,809 | $ 6,074 | $ 214 | $ 270 | $ 194 | $ 245 |
| Wellington North | $ 8,751 | $ 17,959 | $ 210 | $ 430 | $ 162 | $ 333 |
| **Lower Tier Average** | **$ 4,331** | **$ 10,086** | **$ 66** | **$ 159** | **$ 43** | **$ 103** |
| **Lower Tier Median** | **$ 2,697** | **$ 8,355** | **$ 45** | **$ 128** | **$ 28** | **$ 91** |

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

| Municipality | Per Ln Km 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 |
|---|---|---|---|---|---|---|
| Cornwall | $ 1,403 | $ 1,403 | $ 17 | $ 17 | $ 23 | $ 23 |
| Toronto | $ 14,438 | $ 19,846 | $ 78 | $ 107 | $ 40 | $ 55 |
| Peterborough | $ 1,687 | $ 6,341 | $ 19 | $ 72 | $ 19 | $ 73 |
| Guelph | $ 5,898 | $ 12,919 | $ 49 | $ 108 | $ 38 | $ 83 |
| St. Thomas | $ 1,306 | $ 5,531 | $ 15 | $ 64 | $ 20 | $ 85 |
| Ottawa | $ 5,788 | $ 12,961 | $ 67 | $ 149 | $ 43 | $ 97 |
| Sault Ste. Marie | $ 3,713 | $ 4,963 | $ 58 | $ 78 | $ 73 | $ 97 |
| Brockville | $ 3,691 | $ 7,570 | $ 51 | $ 105 | $ 52 | $ 106 |
| Barrie | $ 6,190 | $ 11,768 | $ 67 | $ 127 | $ 57 | $ 109 |
| Hamilton | $ 2,899 | $ 11,009 | $ 34 | $ 129 | $ 30 | $ 114 |
| Brant County | $ 1,696 | $ 4,190 | $ 82 | $ 202 | $ 54 | $ 133 |
| Kingston | $ 6,234 | $ 11,498 | $ 84 | $ 155 | $ 73 | $ 134 |
| Chatham-Kent | $ 1,409 | $ 4,926 | $ 46 | $ 161 | $ 43 | $ 149 |
| Orillia | $ 1,856 | $ 14,659 | $ 22 | $ 172 | $ 19 | $ 153 |
| London | $ 8,980 | $ 16,676 | $ 84 | $ 156 | $ 83 | $ 154 |
| Windsor | $ 2,421 | $ 11,155 | $ 26 | $ 121 | $ 37 | $ 168 |
| Stratford | $ 11,087 | $ 15,513 | $ 136 | $ 190 | $ 121 | $ 170 |
| St. Marys | $ 8,976 | $ 13,370 | $ 147 | $ 218 | $ 128 | $ 191 |
| Espanola | $ 2,651 | $ 5,820 | $ 63 | $ 138 | $ 90 | $ 198 |
| Prince Edward County | $ 1,518 | $ 4,521 | $ 103 | $ 307 | $ 69 | $ 206 |
| North Bay | $ 5,995 | $ 15,056 | $ 83 | $ 207 | $ 83 | $ 209 |
| Timmins | $ 7,325 | $ 9,299 | $ 126 | $ 160 | $ 166 | $ 211 |
| Greater Sudbury | | | $ 62 | $ 226 | $ 61 | $ 221 |
| Kenora | $ 5,955 | $ 11,376 | $ 117 | $ 223 | $ 116 | $ 221 |
| Thunder Bay | $ 3,924 | $ 13,512 | $ 60 | $ 205 | $ 72 | $ 246 |
| Belleville | $ 4,798 | $ 16,858 | $ 87 | $ 307 | $ 89 | $ 311 |
| Parry Sound | $ 11,090 | $ 23,537 | $ 173 | $ 368 | $ 161 | $ 341 |
| Haldimand | $ 3,767 | $ 9,186 | $ 192 | $ 468 | $ 157 | $ 382 |
| Elliot Lake | $ 7,195 | $ 11,027 | $ 119 | $ 182 | $ 256 | $ 392 |
| Quinte West | $ 2,262 | $ 11,975 | $ 76 | $ 401 | $ 82 | $ 435 |
| Greenstone | $ 13,368 | $ 19,833 | $ 481 | $ 714 | $ 394 | $ 584 |
| **Single Tier Average** | **$ 5,317** | **$ 11,277** | **$ 91** | **$ 201** | **$ 89** | **$ 195** |
| **SingleTier Median** | **$ 4,361** | **$ 11,437** | **$ 76** | **$ 161** | **$ 72** | **$ 168** |

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

| Municipality | Per Ln Km 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 |
|---|---|---|---|---|---|---|
| Region Halton | $ 11,239 | $ 20,625 | $ 22 | $ 40 | $ 11 | $ 20 |
| Region York | $ 6,014 | $ 16,155 | $ 21 | $ 57 | $ 10 | $ 28 |
| Region Niagara | | | $ 4 | $ 34 | $ 3 | $ 30 |
| Region Peel | $ 20,459 | $ 45,999 | $ 23 | $ 52 | $ 15 | $ 34 |
| Region Waterloo | $ 1,125 | $ 15,779 | $ 4 | $ 50 | $ 3 | $ 40 |
| District Muskoka | $ 1,299 | $ 7,198 | $ 32 | $ 177 | $ 8 | $ 43 |
| Region Durham | $ 1,924 | $ 16,455 | $ 7 | $ 59 | $ 6 | $ 48 |
| **Region Average** | **$ 7,010** | **$ 20,369** | **$ 16** | **$ 67** | **$ 8** | **$ 35** |
| **Region Median** | **$ 3,969** | **$ 16,305** | **$ 21** | **$ 52** | **$ 8** | **$ 34** |

| Municipality | Per Ln Km 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 |
|---|---|---|---|---|---|---|
| Bruce County | | $ 3,248 | $ (1) | $ 68 | $ (1) | $ 32 |
| Dufferin County | $ 3,635 | $ 8,325 | $ 41 | $ 93 | $ 25 | $ 57 |
| Simcoe County | $ 8,956 | $ 17,371 | $ 58 | $ 112 | $ 33 | $ 65 |
| Wellington County | $ 4,242 | $ 10,729 | $ 66 | $ 166 | $ 40 | $ 101 |
| Grey County | $ 3,441 | $ 9,049 | $ 65 | $ 170 | $ 40 | $ 106 |
| Elgin County | $ 3,680 | $ 9,384 | $ 104 | $ 265 | $ 83 | $ 212 |
| **County Average** | **$ 4,791** | **$ 9,684** | **$ 55** | **$ 146** | **$ 37** | **$ 95** |
| **County Median** | **$ 3,680** | **$ 9,216** | **$ 61** | **$ 139** | **$ 37** | **$ 83** |

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

| Municipality | Per Ln Km Excl Amort | Per Ln Km Incl 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 |
|---|---|---|---|---|---|---|
| Welland | $ 11,788 | $ 14,040 | $ 0 | $ 1 | $ 1 | $ 1 |
| Niagara Falls | $ 960 | $ 985 | $ 1 | $ 1 | $ 1 | $ 1 |
| Port Colborne | $ 221 | $ 276 | $ 1 | $ 1 | $ 1 | $ 1 |
| Whitchurch-Stouffville | $ 28,526 | $ 36,551 | $ 2 | $ 3 | $ 1 | $ 2 |
| Collingwood | $ 29,686 | $ 29,686 | $ 3 | $ 3 | $ 2 | $ 2 |
| Leamington | $ 1,411 | $ 1,799 | $ 1 | $ 2 | $ 1 | $ 2 |
| Owen Sound | $ 10,935 | $ 10,935 | $ 2 | $ 2 | $ 3 | $ 3 |
| Halton Hills | $ 9,943 | $ 9,943 | $ 5 | $ 5 | $ 3 | $ 3 |
| Niagara-on-the-Lake | $ 2,331 | $ 4,638 | $ 4 | $ 8 | $ 2 | $ 3 |
| Gravenhurst | $ 642 | $ 1,232 | $ 6 | $ 11 | $ 2 | $ 4 |
| Wilmot | $ 380 | $ 1,174 | $ 2 | $ 6 | $ 1 | $ 4 |
| Kingsville | $ 1,412 | $ 1,534 | $ 5 | $ 5 | $ 4 | $ 5 |
| Fort Erie | $ 1,598 | $ 1,598 | $ 6 | $ 6 | $ 5 | $ 5 |
| Caledon | $ 2,688 | $ 3,064 | $ 10 | $ 12 | $ 4 | $ 5 |
| Pickering | $ 5,310 | $ 5,373 | $ 11 | $ 11 | $ 7 | $ 8 |
| Woolwich | $ 1,643 | $ 1,643 | $ 16 | $ 16 | $ 11 | $ 11 |
| Thorold | $ 16,580 | $ 16,580 | $ 13 | $ 13 | $ 12 | $ 12 |
| Georgina | $ 55,864 | $ 56,959 | $ 20 | $ 20 | $ 14 | $ 15 |
| Guelph-Eramosa | $ 2,354 | $ 3,799 | $ 21 | $ 34 | $ 11 | $ 19 |
| Innisfil | $ 7,952 | $ 12,781 | $ 20 | $ 32 | $ 12 | $ 19 |
| Strathroy-Caradoc | | | $ 9 | $ 22 | $ 9 | $ 21 |
| Bracebridge | $ 2,807 | $ 2,925 | $ 45 | $ 47 | $ 23 | $ 24 |
| Scugog | $ 2,551 | $ 2,551 | $ 44 | $ 44 | $ 27 | $ 27 |
| Puslinch | $ 1,764 | $ 5,375 | $ 25 | $ 76 | $ 10 | $ 29 |
| Mapleton | $ 1,202 | $ 1,751 | $ 39 | $ 56 | $ 21 | $ 30 |
| Saugeen Shores | $ 4,648 | $ 5,583 | $ 49 | $ 59 | $ 27 | $ 32 |
| Clarington | $ 1,315 | $ 16,515 | $ 3 | $ 39 | $ 3 | $ 32 |
| Kincardine | $ 2,121 | $ 2,404 | $ 56 | $ 63 | $ 29 | $ 33 |
| Wainfleet | $ 1,515 | $ 1,672 | $ 52 | $ 57 | $ 36 | $ 40 |
| Lambton Shores | $ 3,209 | $ 3,717 | $ 84 | $ 97 | $ 37 | $ 42 |
| Middlesex Centre | $ 3,911 | $ 5,725 | $ 61 | $ 90 | $ 33 | $ 48 |
| West Lincoln | $ 3,085 | $ 3,137 | $ 56 | $ 57 | $ 49 | $ 50 |
| Springwater | $ 2,043 | $ 6,900 | $ 24 | $ 81 | $ 15 | $ 52 |
| Centre Wellington | $ 3,232 | $ 4,903 | $ 50 | $ 76 | $ 35 | $ 53 |
| Grey Highlands | $ 1,264 | $ 1,264 | $ 115 | $ 115 | $ 58 | $ 58 |
| Brock | $ 700 | $ 2,413 | $ 33 | $ 115 | $ 22 | $ 75 |
| Erin | $ 4,474 | $ 5,465 | $ 138 | $ 169 | $ 76 | $ 93 |
| North Perth | $ 2,246 | $ 3,193 | $ 103 | $ 147 | $ 66 | $ 94 |
| Wellesley | $ 11,525 | $ 41,192 | $ 129 | $ 462 | $ 90 | $ 322 |
| **Lower Tier Average** | **$ 6,469** | **$ 8,718** | **$ 32** | **$ 53** | **$ 20** | **$ 33** |
| **Lower Tier Median** | **$ 2,452** | **$ 3,758** | **$ 20** | **$ 32** | **$ 11** | **$ 19** |

## Roadways—Unpaved (cont'd)

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

| Municipality | Per Ln Km Excl Amort | Per Ln Km Incl 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 |
|---|---|---|---|---|---|---|
| Windsor | $ 442 | $ 1,573 | $ 0 | $ 0 | $ 0 | $ 0 |
| Quinte West | $ 2,372 | $ 2,372 | $ 0 | $ 0 | $ 0 | $ 0 |
| St. Thomas | $ 1,102 | $ 7,204 | $ 0 | $ 0 | $ 0 | $ 0 |
| Kingston | $ 1,242 | $ 1,907 | $ 0 | $ 1 | $ 0 | $ 1 |
| Hamilton | $ 9,429 | $ 9,525 | $ 1 | $ 1 | $ 1 | $ 1 |
| London | $ 14,142 | $ 14,142 | $ 1 | $ 1 | $ 1 | $ 1 |
| Sault Ste. Marie | $ 2,887 | $ 5,189 | $ 1 | $ 1 | $ 1 | $ 2 |
| Ottawa | $ 2,964 | $ 2,964 | $ 3 | $ 3 | $ 2 | $ 2 |
| North Bay | $ 6,431 | $ 10,505 | $ 3 | $ 5 | $ 3 | $ 5 |
| Thunder Bay | $ 5,715 | $ 5,715 | $ 10 | $ 10 | $ 11 | $ 11 |
| Prince Edward County | $ 1,253 | $ 1,253 | $ 18 | $ 18 | $ 12 | $ 12 |
| Greater Sudbury | | | $ 11 | $ 13 | $ 11 | $ 13 |
| Brant County | $ 2,186 | $ 2,783 | $ 31 | $ 39 | $ 20 | $ 26 |
| Timmins | $ 5,061 | $ 5,540 | $ 21 | $ 23 | $ 28 | $ 30 |
| Espanola | $ 4,022 | $ 4,085 | $ 23 | $ 23 | $ 32 | $ 33 |
| Kenora | $ 1,519 | $ 2,130 | $ 34 | $ 48 | $ 34 | $ 48 |
| Chatham-Kent | $ 1,876 | $ 2,015 | $ 59 | $ 64 | $ 55 | $ 59 |
| Elliot Lake | $ 1,930 | $ 4,490 | $ 13 | $ 29 | $ 27 | $ 63 |
| Greenstone | $ 6,725 | $ 6,725 | $ 205 | $ 205 | $ 168 | $ 168 |
| **Single Tier Average** | **$ 3,961** | **$ 5,006** | **$ 23** | **$ 26** | **$ 21** | **$ 25** |
| **Single Tier Median** | **$ 2,630** | **$ 4,288** | **$ 10** | **$ 10** | **$ 11** | **$ 11** |

## 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 Area Excl Amort | Total Net Costs per m2 Surface Area Incl 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 |
|---|---|---|---|---|---|---|---|
| Whitby | 13,940 | $ 8 | $ 8 | $ 1 | $ 1 | $ 1 | $ 1 |
| Cornwall | 9,454 | $ 4 | $ 4 | $ 1 | $ 1 | $ 1 | $ 1 |
| Newmarket | 5,815 | $ 2 | $ 27 | $ 0 | $ 2 | $ 0 | $ 1 |
| Niagara-on-the-Lake | 3,507 | $ 14 | $ 16 | $ 3 | $ 3 | $ 1 | $ 1 |
| Aurora | 7,289 | | $ 24 | | $ 3 | | $ 1 |
| Toronto | 903,740 | $ (2) | $ 9 | $ (1) | $ 3 | $ (0) | $ 2 |
| Sarnia | 13,593 | $ 8 | $ 8 | $ 1 | $ 1 | $ 2 | $ 2 |
| Pelham | 1,030 | $ 1 | $ 38 | $ 0 | $ 2 | $ 0 | $ 2 |
| Greenstone | 7,000 | $ 1 | $ 1 | $ 2 | $ 2 | $ 2 | $ 2 |
| Vaughan | 31,881 | $ 10 | $ 41 | $ 1 | $ 4 | $ 0 | $ 2 |
| Puslinch | 1,154 | $ 18 | $ 30 | $ 3 | $ 5 | $ 1 | $ 2 |
| Whitchurch-Stouffville | 1,657 | $ 19 | $ 106 | $ 1 | $ 3 | $ 0 | $ 2 |
| Oshawa | 17,566 | $ 8 | $ 18 | $ 1 | $ 2 | $ 1 | $ 2 |
| Guelph | 16,367 | $ 3 | $ 22 | $ 0 | $ 3 | $ 0 | $ 2 |
| Elliot Lake | 277 | | $ 44 | | $ 1 | | $ 2 |
| St. Catharines | 7,243 | $ 22 | $ 42 | $ 1 | $ 2 | $ 1 | $ 2 |
| Orillia | 581 | $ 135 | $ 142 | $ 2 | $ 3 | $ 2 | $ 2 |
| Saugeen Shores | 7,130 | $ 1 | $ 9 | $ 1 | $ 5 | $ 0 | $ 3 |
| Oakville | 42,122 | $ 4 | $ 30 | $ 1 | $ 6 | $ 0 | $ 3 |
| Stratford | 5,080 | $ 1 | $ 19 | $ 0 | $ 3 | $ 0 | $ 3 |
| Thorold | 31,500 | $ 2 | $ 2 | $ 3 | $ 3 | $ 3 | $ 3 |
| Prince Edward County | 125 | $ 937 | $ 937 | $ 5 | $ 5 | $ 3 | $ 3 |
| Pickering | 10,079 | $ 22 | $ 44 | $ 2 | $ 5 | $ 2 | $ 3 |
| Port Colborne | 1,623 | $ 29 | $ 36 | $ 3 | $ 3 | $ 3 | $ 3 |
| Brockville | 4,640 | $ 7 | $ 16 | $ 2 | $ 3 | $ 2 | $ 3 |
| Mississauga | 117,000 | $ 3 | $ 39 | $ 1 | $ 6 | $ 0 | $ 3 |
| Fort Erie | 5,561 | $ 9 | $ 21 | $ 2 | $ 4 | $ 1 | $ 3 |
| Burlington | 40,927 | $ 16 | $ 31 | $ 4 | $ 7 | $ 2 | $ 4 |
| Kingston | 21,432 | $ 2 | $ 26 | $ 0 | $ 4 | $ 0 | $ 4 |
| Welland | 6,451 | $ 6 | $ 26 | $ 1 | $ 3 | $ 1 | $ 4 |
| Springwater | 1,923 | $ 23 | $ 62 | $ 2 | $ 6 | $ 1 | $ 4 |
| Gravenhurst | 835 | $ 93 | $ 161 | $ 6 | $ 11 | $ 2 | $ 4 |
| East Gwillimbury | 3,298 | $ 44 | $ 60 | $ 6 | $ 8 | $ 3 | $ 4 |
| Collingwood | 4,217 | $ 17 | $ 38 | $ 3 | $ 7 | $ 2 | $ 4 |
| Kitchener | 20,149 | $ 45 | $ 57 | $ 4 | $ 5 | $ 3 | $ 4 |
| Clarington | 18,155 | $ 15 | $ 29 | $ 3 | $ 6 | $ 2 | $ 5 |

## Roadways—Bridges and Culverts (cont'd)

| Municipality | Total m2 Surface Area | Total Net Costs per m2 Surface Area Excl Amort | Total Net Costs per m2 Surface Area Incl 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 |
|---|---|---|---|---|---|---|---|
| Grimsby | 2,091 | $ 69 | $ 85 | $ 5 | $ 7 | $ 4 | $ 5 |
| North Middlesex | | | $ 0 | | $ 10 | | $ 5 |
| Owen Sound | 3,471 | $ 1 | $ 29 | $ 0 | $ 4 | $ 0 | $ 5 |
| Woolwich | | $ 8 | $ 36 | $ 2 | $ 7 | $ 1 | $ 5 |
| Markham | 31,510 | $ 27 | $ 119 | $ 2 | $ 11 | $ 1 | $ 5 |
| Georgina | 1,868 | $ 113 | $ 182 | $ 5 | $ 7 | $ 3 | $ 5 |
| Wilmot | 5,765 | $ 2 | $ 31 | $ 1 | $ 8 | $ 0 | $ 6 |
| King | 7,398 | $ 17 | $ 60 | $ 6 | $ 21 | $ 2 | $ 6 |
| Middlesex Centre | 8,129 | $ 11 | $ 25 | $ 5 | $ 12 | $ 3 | $ 6 |
| Peterborough | 19,454 | $ 1 | $ 28 | $ 0 | $ 7 | $ 0 | $ 7 |
| Tecumseh | 2,386 | $ 31 | $ 79 | $ 3 | $ 8 | $ 3 | $ 7 |
| Grey Highlands | 5,602 | $ 25 | $ 25 | $ 14 | $ 14 | $ 7 | $ 7 |
| Wellesley | 4,141 | $ 6 | $ 31 | $ 2 | $ 11 | $ 2 | $ 7 |
| Erin | 2,999 | $ 11 | $ 56 | $ 3 | $ 14 | $ 2 | $ 8 |
| Halton Hills | | | | $ 1 | $ 13 | $ 1 | $ 8 |
| Brampton | 77,603 | $ 51 | $ 81 | $ 6 | $ 10 | $ 5 | $ 8 |
| St. Marys | 3,760 | $ 4 | $ 18 | $ 2 | $ 10 | $ 2 | $ 9 |
| Niagara Falls | 11,450 | $ 32 | $ 79 | $ 4 | $ 10 | $ 4 | $ 9 |
| Guelph-Eramosa | 2,707 | $ 27 | $ 84 | $ 6 | $ 18 | $ 3 | $ 9 |
| West Lincoln | 6,440 | $ 9 | $ 26 | $ 4 | $ 11 | $ 3 | $ 10 |
| Minto | 6,663 | | $ 14 | | $ 11 | | $ 10 |
| Scugog | 2,174 | $ 167 | $ 167 | $ 16 | $ 16 | $ 10 | $ 10 |
| Innisfil | 4,864 | $ 15 | $ 126 | $ 2 | $ 17 | $ 1 | $ 10 |
| North Perth | 9,272 | $ 16 | $ 23 | $ 11 | $ 16 | $ 7 | $ 10 |
| Brock | 6,330 | $ 12 | $ 29 | $ 7 | $ 16 | $ 4 | $ 11 |
| Mapleton | 8,031 | $ 5 | $ 27 | $ 4 | $ 21 | $ 2 | $ 11 |
| Leamington | 4,073 | $ 0 | $ 75 | $ 0 | $ 11 | $ 0 | $ 11 |
| Belleville | 20,417 | $ 11 | $ 30 | $ 4 | $ 12 | $ 4 | $ 12 |
| St. Thomas | 11,201 | $ 29 | $ 33 | $ 8 | $ 9 | $ 11 | $ 12 |
| Barrie | 18,080 | $ 63 | $ 116 | $ 8 | $ 14 | $ 7 | $ 12 |
| Ingersoll | 4,200 | $ 3 | $ 35 | $ 1 | $ 12 | $ 1 | $ 13 |
| Lambton Shores | 1,909 | $ 96 | $ 160 | $ 17 | $ 29 | $ 8 | $ 13 |
| Kingsville | 2,122 | $ 43 | $ 154 | $ 4 | $ 15 | $ 4 | $ 13 |
| Caledon | 20,422 | $ 80 | $ 95 | $ 26 | $ 31 | $ 11 | $ 13 |
| London | 66,822 | $ 37 | $ 78 | $ 6 | $ 13 | $ 6 | $ 13 |
| Espanola | | | | $ 8 | $ 9 | $ 11 | $ 14 |

## Roadways—Bridges and Culverts (cont'd)

| Municipality | Total m2 Surface Area | Total Net Costs per m2 Surface Area Excl Amort | Total Net Costs per m2 Surface Area Incl 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 |
|---|---|---|---|---|---|---|---|
| Meaford | 12,011 | | $ 21 | | $ 21 | | $ 14 |
| Haldimand | 40,377 | | $ 19 | | $ 17 | | $ 14 |
| Wainfleet | 1,412 | $ 73 | $ 94 | $ 16 | $ 21 | $ 11 | $ 15 |
| Bracebridge | 2,310 | $ 129 | $ 198 | $ 19 | $ 29 | $ 10 | $ 15 |
| Windsor | 52,407 | $ 16 | $ 49 | $ 4 | $ 12 | $ 6 | $ 17 |
| Kincardine | 5,612 | $ 22 | $ 65 | $ 11 | $ 32 | $ 6 | $ 17 |
| Lincoln | 6,403 | $ 59 | $ 89 | $ 16 | $ 24 | $ 12 | $ 18 |
| Ottawa | 311,517 | $ 72 | $ 94 | $ 23 | $ 30 | $ 15 | $ 20 |
| Greater Sudbury | | | | $ 10 | $ 21 | $ 10 | $ 20 |
| North Bay | 10,760 | $ 55 | $ 103 | $ 11 | $ 20 | $ 11 | $ 20 |
| Centre Wellington | 12,476 | $ 25 | $ 68 | $ 11 | $ 30 | $ 8 | $ 21 |
| Quinte West | 28,563 | $ 12 | $ 31 | $ 8 | $ 20 | $ 8 | $ 22 |
| Brant County | 42,114 | $ 9 | $ 30 | $ 11 | $ 33 | $ 7 | $ 22 |
| Hamilton | 196,673 | $ 53 | $ 69 | $ 19 | $ 25 | $ 17 | $ 22 |
| Milton | 73,600 | $ 55 | $ 62 | $ 39 | $ 44 | $ 22 | $ 25 |
| Sault Ste. Marie | 6,007 | $ 214 | $ 264 | $ 17 | $ 21 | $ 21 | $ 26 |
| Parry Sound | 2,206 | $ 28 | $ 88 | $ 9 | $ 29 | $ 9 | $ 27 |
| Thunder Bay | 35,570 | $ 21 | $ 71 | $ 7 | $ 23 | $ 8 | $ 27 |
| Timmins | 15,524 | $ 41 | $ 79 | $ 14 | $ 28 | $ 19 | $ 37 |
| Kenora | 10,464 | $ 0 | $ 57 | $ 0 | $ 37 | $ 0 | $ 37 |
| Chatham-Kent | 105,330 | $ 16 | $ 41 | $ 17 | $ 42 | $ 15 | $ 39 |
| **Average** | **29,252** | **$ 41** | **$ 67** | **$ 6** | **$ 13** | **$ 5** | **$ 10** |
| **Median** | **7,000** | **$ 16** | **$ 38** | **$ 4** | **$ 10** | **$ 2** | **$ 7** |
| Region Peel | 88,931 | 19 | 61 | $ 1 | $ 4 | $ 1 | $ 2 |
| Region Durham | 87,751 | 13 | 30 | $ 2 | $ 4 | $ 1 | $ 3 |
| Region Halton | 73,468 | 6 | 51 | $ 1 | $ 7 | $ 0 | $ 3 |
| Region York | 130,287 | 49 | 89 | $ 5 | $ 10 | $ 3 | $ 5 |
| Region Waterloo | 75,196 | 9 | 50 | $ 1 | $ 7 | $ 1 | $ 6 |
| Region Niagara | | | | $ 1 | $ 6 | $ 1 | $ 6 |
| District Muskoka | 21,000 | 14 | 89 | $ 5 | $ 31 | $ 1 | $ 8 |
| **Region Average** | **79,439** | **$ 18** | **$ 61** | **$ 2** | **$ 10** | **$ 1** | **$ 5** |
| **Region Median** | **81,474** | **$ 14** | **$ 56** | **$ 1** | **$ 7** | **$ 1** | **$ 5** |
| Dufferin County | 9,458 | 19 | 52 | $ 3 | $ 8 | $ 2 | $ 5 |
| Bruce County | 37,200 | 20 | 34 | $ 12 | $ 20 | $ 6 | $ 10 |
| Wellington County | 35,153 | 24 | 80 | $ 9 | $ 31 | $ 6 | $ 19 |
| **County Average** | **27,270** | **$ 21** | **$ 55** | **$ 8** | **$ 20** | **$ 4** | **$ 11** |
| **County Median** | **35,153** | **$ 20** | **$ 52** | **$ 9** | **$ 20** | **$ 6** | **$ 10** |

## 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 |
|---|---|---|---|---|
| Wellesley | $ 0 | $ 0 | $ 0 | $ 0 |
| Meaford | | $ 3 | | $ 2 |
| Newmarket | $ 4 | $ 4 | $ 2 | $ 2 |
| Pelham | $ 2 | $ 4 | $ 2 | $ 3 |
| Wilmot | $ 5 | $ 5 | $ 3 | $ 3 |
| Aurora | $ 3 | $ 10 | $ 2 | $ 5 |
| Markham | $ 9 | $ 13 | $ 4 | $ 6 |
| Waterloo | $ 13 | $ 13 | $ 8 | $ 8 |
| Puslinch | $ 11 | $ 22 | $ 4 | $ 9 |
| Welland | $ 5 | $ 8 | $ 6 | $ 10 |
| Sarnia | $ 9 | $ 9 | $ 10 | $ 10 |
| Vaughan | $ 26 | $ 26 | $ 11 | $ 12 |
| Georgina | $ 16 | $ 16 | $ 12 | $ 12 |
| Whitchurch-Stouffville | $ 10 | $ 22 | $ 5 | $ 12 |
| Lambton Shores | $ 17 | $ 30 | $ 7 | $ 13 |
| Mississauga | $ 19 | $ 26 | $ 11 | $ 15 |
| Burlington | $ 28 | $ 30 | $ 15 | $ 16 |
| Woolwich | $ 15 | $ 25 | $ 10 | $ 17 |
| Halton Hills | $ 25 | $ 30 | $ 14 | $ 18 |
| Pickering | $ 23 | $ 27 | $ 15 | $ 18 |
| Oakville | $ 41 | $ 44 | $ 17 | $ 19 |
| North Middlesex | | $ 40 | | $ 20 |
| West Lincoln | $ 20 | $ 26 | $ 18 | $ 23 |
| Thorold | $ 26 | $ 26 | $ 24 | $ 24 |
| Scugog | $ 40 | $ 40 | $ 25 | $ 25 |
| Bracebridge | $ 33 | $ 48 | $ 17 | $ 25 |
| Whitby | $ 32 | $ 32 | $ 25 | $ 25 |
| Kitchener | $ 23 | $ 29 | $ 21 | $ 27 |
| Centre Wellington | $ 38 | $ 40 | $ 26 | $ 28 |
| Niagara-on-the-Lake | $ 61 | $ 73 | $ 24 | $ 28 |
| St. Catharines | $ 22 | $ 28 | $ 22 | $ 28 |
| Milton | $ 38 | $ 50 | $ 21 | $ 28 |
| Oshawa | $ 31 | $ 32 | $ 30 | $ 31 |

## 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 |
|---|---|---|---|---|
| Owen Sound | $ 26 | $ 30 | $ 30 | $ 34 |
| Brampton | $ 33 | $ 42 | $ 26 | $ 34 |
| Grimsby | $ 50 | $ 52 | $ 38 | $ 39 |
| Kincardine | $ 47 | $ 78 | $ 25 | $ 41 |
| Springwater | $ 68 | $ 71 | $ 44 | $ 46 |
| Gravenhurst | $ 104 | $ 123 | $ 40 | $ 47 |
| Saugeen Shores | $ 78 | $ 88 | $ 42 | $ 48 |
| Collingwood | $ 50 | $ 86 | $ 29 | $ 50 |
| Guelph-Eramosa | $ 86 | $ 95 | $ 46 | $ 51 |
| Grey Highlands | $ 108 | $ 108 | $ 54 | $ 54 |
| Innisfil | $ 57 | $ 91 | $ 35 | $ 55 |
| Caledon | $ 111 | $ 130 | $ 48 | $ 56 |
| Mapleton | $ 104 | $ 105 | $ 56 | $ 56 |
| Ingersoll | $ 19 | $ 55 | $ 20 | $ 60 |
| Kingsville | $ 65 | $ 71 | $ 56 | $ 61 |
| Port Colborne | $ 55 | $ 59 | $ 60 | $ 64 |
| Lincoln | $ 68 | $ 90 | $ 51 | $ 67 |
| Niagara Falls | $ 76 | $ 81 | $ 64 | $ 69 |
| Fort Erie | $ 67 | $ 79 | $ 59 | $ 70 |
| Strathroy-Caradoc | $ 63 | $ 76 | $ 61 | $ 73 |
| East Gwillimbury | $ 142 | $ 161 | $ 73 | $ 83 |
| Middlesex Centre | $ 164 | $ 175 | $ 89 | $ 94 |
| Clarington | $ 103 | $ 115 | $ 85 | $ 95 |
| Wainfleet | $ 109 | $ 138 | $ 77 | $ 98 |
| Brock | $ 127 | $ 150 | $ 83 | $ 98 |
| Leamington | $ 90 | $ 98 | $ 96 | $ 105 |
| **Lower Tier Average** | **$ 48** | **$ 56** | **$ 32** | **$ 37** |
| **Lower Tier Median** | **$ 33** | **$ 40** | **$ 25** | **$ 28** |

## Roadways—Traffic Operations (cont'd)

| Municipality | Per Capita Excl Amort | Per Capita Incl Amort | Per $100,000 CVA Excl Amort | Per $100,000 CVA Incl Amort |
|---|---|---|---|---|
| St. Marys | $ 4 | $ 4 | $ 3 | $ 3 |
| Haldimand | | $ 10 | | $ 8 |
| Prince Edward County | $ 17 | $ 17 | $ 11 | $ 11 |
| Stratford | $ 9 | $ 21 | $ 8 | $ 19 |
| Toronto | $ 36 | $ 39 | $ 18 | $ 20 |
| Kenora | $ 18 | $ 22 | $ 18 | $ 22 |
| North Bay | $ 22 | $ 25 | $ 22 | $ 25 |
| Barrie | $ 29 | $ 32 | $ 25 | $ 28 |
| Guelph | $ 31 | $ 39 | $ 23 | $ 30 |
| London | $ 26 | $ 33 | $ 25 | $ 33 |
| Brockville | $ 37 | $ 37 | $ 38 | $ 38 |
| Kingston | $ 35 | $ 48 | $ 30 | $ 42 |
| Greater Sudbury | $ 39 | $ 46 | $ 38 | $ 45 |
| Peterborough | $ 25 | $ 46 | $ 25 | $ 46 |
| Brant County | $ 63 | $ 71 | $ 41 | $ 47 |
| Hamilton | $ 50 | $ 59 | $ 44 | $ 52 |
| Elliot Lake | $ 17 | $ 24 | $ 37 | $ 52 |
| Belleville | $ 44 | $ 52 | $ 45 | $ 53 |
| Timmins | $ 36 | $ 40 | $ 48 | $ 53 |
| Quinte West | $ 53 | $ 56 | $ 58 | $ 61 |
| Orillia | $ 55 | $ 69 | $ 49 | $ 62 |
| Thunder Bay | $ 40 | $ 58 | $ 48 | $ 69 |
| Chatham-Kent | $ 64 | $ 75 | $ 59 | $ 69 |
| St. Thomas | $ 32 | $ 56 | $ 43 | $ 74 |
| Ottawa | $ 111 | $ 130 | $ 72 | $ 84 |
| Parry Sound | $ 53 | $ 100 | $ 49 | $ 92 |
| Windsor | $ 70 | $ 83 | $ 97 | $ 115 |
| Cornwall | $ 60 | $ 152 | $ 79 | $ 203 |
| Sault Ste. Marie | $ 178 | $ 219 | $ 221 | $ 272 |
| Espanola | $ 238 | $ 240 | $ 341 | $ 344 |
| **Single Tier Average** | **$ 51** | **$ 63** | **$ 56** | **$ 69** |
| **Single Tier Median** | **$ 37** | **$ 47** | **$ 41** | **$ 49** |

## 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 | $ 7 | $ 3 | $ 4 |
| Region Halton | $ 10 | $ 15 | $ 5 | $ 8 |
| Region York | $ 15 | $ 17 | $ 7 | $ 8 |
| District Muskoka | $ 33 | $ 37 | $ 8 | $ 9 |
| Region Waterloo | $ 19 | $ 21 | $ 15 | $ 17 |
| Region Durham | $ 33 | $ 37 | $ 27 | $ 30 |
| Region Niagara | $ 78 | $ 88 | $ 69 | $ 78 |
| **Region Average** | **$ 28** | **$ 32** | **$ 19** | **$ 22** |
| **Region Median** | **$ 19** | **$ 21** | **$ 8** | **$ 9** |
| Dufferin County | $ 10 | $ 12 | $ 6 | $ 8 |
| Bruce County | $ 32 | $ 40 | $ 15 | $ 19 |
| Wellington County | $ 27 | $ 32 | $ 17 | $ 19 |
| **County Average** | **$ 23** | **$ 28** | **$ 12** | **$ 15** |
| **County Median** | **$ 27** | **$ 32** | **$ 15** | **$ 19** |

## 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 | $ 293 | $ 8 | $ 5 |
| Newmarket | $ 1,606 | $ 10 | $ 6 |
| East Gwillimbury | $ 783 | $ 12 | $ 6 |
| Wilmot | $ 431 | $ 10 | $ 7 |
| Niagara-on-the-Lake | $ 686 | $ 20 | $ 8 |
| Oakville | $ 2,801 | $ 22 | $ 9 |
| North Middlesex | $ 148 | $ 19 | $ 10 |
| Whitchurch-Stouffville | $ 1,516 | $ 18 | $ 10 |
| Pickering | $ 1,557 | $ 15 | $ 10 |
| North Dumfries | $ 1,159 | $ 19 | $ 10 |
| Welland | $ 735 | $ 8 | $ 10 |
| King | $ 1,095 | $ 36 | $ 11 |
| Burlington | $ 2,481 | $ 21 | $ 12 |
| Markham | $ 3,850 | $ 24 | $ 12 |
| Aurora | $ 3,515 | $ 24 | $ 12 |
| Waterloo | $ 2,449 | $ 20 | $ 13 |
| Whitby | $ 1,975 | $ 17 | $ 13 |
| Pelham | $ 587 | $ 17 | $ 13 |
| Cambridge | $ 1,996 | $ 15 | $ 13 |
| Vaughan | $ 4,836 | $ 30 | $ 13 |
| Erin | $ 514 | $ 25 | $ 14 |
| Woolwich | $ 795 | $ 20 | $ 14 |
| Mapleton | $ 398 | $ 27 | $ 14 |
| Caledon | $ 1,322 | $ 33 | $ 14 |
| Mississauga | $ 3,569 | $ 25 | $ 14 |
| Scugog | $ 643 | $ 24 | $ 15 |
| Guelph-Eramosa | $ 794 | $ 27 | $ 15 |
| Halton Hills | $ 1,824 | $ 26 | $ 15 |
| Puslinch | $ 797 | $ 40 | $ 15 |
| Strathroy-Caradoc | | $ 16 | $ 15 |
| Gravenhurst | $ 1,015 | $ 41 | $ 16 |
| Grey Highlands | $ 242 | $ 32 | $ 16 |
| Lambton Shores | $ 579 | $ 37 | $ 16 |
| Tecumseh | $ 1,143 | $ 19 | $ 17 |
| Sarnia | $ 1,247 | $ 15 | $ 17 |
| Kitchener | $ 3,037 | $ 19 | $ 17 |

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

| Municipality | Net Costs per Ln Km Incl Amort | Net Costs per Capita Incl Amort | Net Costs per $100,000 CVA Incl Amort |
|---|---|---|---|
| Leamington | $ 799 | $ 16 | $ 17 |
| Middlesex Centre | $ 1,057 | $ 35 | $ 19 |
| West Lincoln | $ 399 | $ 21 | $ 19 |
| The Blue Mountains | $ 1,595 | $ 118 | $ 19 |
| Kincardine | $ 538 | $ 38 | $ 20 |
| Clarington | $ 1,280 | $ 25 | $ 20 |
| Grimsby | $ 2,152 | $ 27 | $ 20 |
| St. Catharines | $ 2,184 | $ 21 | $ 21 |
| Saugeen Shores | $ 1,191 | $ 40 | $ 22 |
| Milton | $ 3,250 | $ 40 | $ 22 |
| Orangeville | $ 3,256 | $ 26 | $ 22 |
| Innisfil | $ 1,746 | $ 39 | $ 23 |
| North Perth | $ 570 | $ 38 | $ 24 |
| Springwater | $ 858 | $ 38 | $ 24 |
| Kingsville | $ 1,190 | $ 29 | $ 25 |
| Brock | $ 605 | $ 39 | $ 26 |
| Thorold | $ 1,737 | $ 29 | $ 27 |
| Brampton | $ 5,412 | $ 33 | $ 27 |
| Niagara Falls | $ 2,468 | $ 32 | $ 27 |
| Collingwood | $ 3,048 | $ 48 | $ 28 |
| Wellington North | $ 624 | $ 37 | $ 28 |
| Lincoln | $ 1,513 | $ 38 | $ 29 |
| Oshawa | $ 4,243 | $ 31 | $ 31 |
| Georgina | $ 2,964 | $ 43 | $ 32 |
| Ingersoll | $ 2,165 | $ 29 | $ 32 |
| Fort Erie | $ 1,386 | $ 37 | $ 32 |
| Tillsonburg | $ 2,053 | $ 31 | $ 33 |
| Port Colborne | $ 1,171 | $ 32 | $ 34 |
| Wainfleet | $ 619 | $ 51 | $ 36 |
| Centre Wellington | $ 1,623 | $ 53 | $ 37 |
| Huntsville | $ 1,733 | $ 71 | $ 39 |
| Bracebridge | $ 2,608 | $ 81 | $ 42 |
| Owen Sound | $ 3,898 | $ 50 | $ 56 |
| Meaford | $ 1,455 | $ 93 | $ 59 |
| Minto | $ 3,061 | $ 170 | $ 155 |
| **Lower Tier Average** | **$ 1,698** | **$ 33** | **$ 22** |
| **Lower Tier Median** | **$ 1,421** | **$ 29** | **$ 17** |

## 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 |
|---|---|---|---|
| Toronto | $ 5,779 | $ 31 | $ 16 |
| Stratford | $ 1,921 | $ 24 | $ 21 |
| Belleville | $ 1,208 | $ 22 | $ 22 |
| Guelph | $ 3,400 | $ 29 | $ 23 |
| London | $ 3,173 | $ 30 | $ 30 |
| Barrie | $ 3,278 | $ 35 | $ 30 |
| St. Marys | $ 2,504 | $ 41 | $ 36 |
| Windsor | $ 2,542 | $ 29 | $ 40 |
| Thunder Bay | $ 2,026 | $ 34 | $ 41 |
| Orillia | $ 3,941 | $ 46 | $ 41 |
| Kingston | $ 3,831 | $ 53 | $ 46 |
| Ottawa | $ 5,475 | $ 71 | $ 46 |
| Espanola | $ 1,137 | $ 33 | $ 47 |
| North Bay | $ 3,369 | $ 48 | $ 48 |
| Kenora | $ 1,275 | $ 51 | $ 50 |
| Hamilton | $ 4,903 | $ 58 | $ 51 |
| Brant County | $ 1,265 | $ 78 | $ 52 |
| Brockville | $ 3,683 | $ 51 | $ 52 |
| Cornwall | $ 3,660 | $ 44 | $ 59 |
| Quinte West | $ 1,663 | $ 56 | $ 60 |
| Parry Sound | $ 4,228 | $ 66 | $ 61 |
| Chatham-Kent | $ 1,107 | $ 71 | $ 66 |
| Greenstone | $ 1,280 | $ 83 | $ 68 |
| St. Thomas | $ 4,496 | $ 52 | $ 69 |
| Elliot Lake | $ 1,541 | $ 36 | $ 78 |
| Prince Edward County | $ 1,652 | $ 126 | $ 84 |
| Greater Sudbury | | $ 91 | $ 89 |
| Haldimand | $ 1,956 | $ 117 | $ 95 |
| Sault Ste. Marie | | $ 97 | $ 120 |
| Timmins | $ 7,268 | $ 155 | $ 204 |
| **Single Tier** | | | |
| **Single Tier Average** | **$ 2,984** | **$ 59** | **$ 58** |
| **Single Tier Median** | **$ 2,858** | **$ 51** | **$ 51** |

## 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 |
|---|---|---|---|
| Region Halton | $ 4,786 | $ 9 | $ 5 |
| Region Peel | $ 7,166 | $ 8 | $ 5 |
| Region York | $ 5,273 | $ 19 | $ 9 |
| Region Waterloo | $ 3,953 | $ 13 | $ 10 |
| Region Durham | $ 4,319 | $ 15 | $ 13 |
| Region Niagara | | $ 15 | $ 13 |
| District Muskoka | $ 2,876 | $ 71 | $ 17 |
| **Region Average** | **$ 4,717** | **$ 23** | **$ 11** |
| **Region Median** | **$ 4,319** | **$ 15** | **$ 11** |
| Simcoe County | $ 2,638 | $ 17 | $ 10 |
| Grey County | $ 1,554 | $ 29 | $ 18 |
| Bruce County | $ 2,104 | $ 46 | $ 21 |
| Dufferin County | $ 3,055 | $ 35 | $ 22 |
| Wellington County | $ 4,634 | $ 71 | $ 43 |
| **County Average** | **$ 2,797** | **$ 40** | **$ 23** |
| **County Median** | **$ 2,638** | **$ 35** | **$ 21** |

## 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 |
|---|---|---|
| Niagara-on-the-Lake | $ 1 | $ 0 |
| Clarington | $ 1 | $ 1 |
| Pelham | $ 1 | $ 1 |
| Guelph-Eramosa | $ 2 | $ 1 |
| Grey Highlands | $ 2 | $ 1 |
| Strathroy-Caradoc | $ 1 | $ 1 |
| Minto | $ 1 | $ 1 |
| Vaughan | $ 3 | $ 1 |
| Innisfil | $ 2 | $ 1 |
| Thorold | $ 2 | $ 1 |
| West Lincoln | $ 2 | $ 1 |
| Whitby | $ 2 | $ 2 |
| Burlington | $ 3 | $ 2 |
| Halton Hills | $ 3 | $ 2 |
| Woolwich | $ 3 | $ 2 |
| Milton | $ 4 | $ 2 |
| Centre Wellington | $ 3 | $ 2 |
| Mississauga | $ 4 | $ 2 |
| Whitchurch-Stouffville | $ 4 | $ 2 |
| Markham | $ 5 | $ 2 |
| Springwater | $ 4 | $ 3 |
| Cambridge | $ 3 | $ 3 |
| Lambton Shores | $ 7 | $ 3 |
| Gravenhurst | $ 10 | $ 4 |
| Caledon | $ 11 | $ 5 |
| Niagara Falls | $ 6 | $ 5 |
| Kincardine | $ 9 | $ 5 |
| Grimsby | $ 7 | $ 6 |
| Collingwood | $ 12 | $ 7 |
| Oakville | $ 16 | $ 7 |
| Kitchener | $ 8 | $ 8 |
| Newmarket | $ 13 | $ 8 |
| Orangeville | $ 10 | $ 8 |
| Ingersoll | $ 9 | $ 10 |
| Bracebridge | $ 20 | $ 11 |
| Wilmot | $ 16 | $ 11 |
| Welland | $ 11 | $ 13 |
| Oshawa | $ 15 | $ 15 |
| Owen Sound | $ 19 | $ 21 |
| **Lower Tier Average** | **$ 6** | **$ 5** |
| **Lower Tier Median** | **$ 4** | **$ 2** |
| Brant County | $ 5 | $ 3 |
| Chatham-Kent | $ 3 | $ 3 |
| Quinte West | $ 3 | $ 4 |
| Hamilton | $ 4 | $ 4 |
| London | $ 5 | $ 5 |
| Toronto | $ 9 | $ 5 |
| North Bay | $ 6 | $ 6 |
| Windsor | $ 4 | $ 6 |
| St. Marys | $ 7 | $ 6 |
| Kingston | $ 7 | $ 6 |
| St. Thomas | $ 5 | $ 7 |
| Peterborough | $ 7 | $ 7 |
| Greater Sudbury | $ 7 | $ 7 |
| Barrie | $ 9 | $ 7 |
| Guelph | $ 10 | $ 7 |
| Orillia | $ 9 | $ 8 |
| Belleville | $ 8 | $ 8 |
| Ottawa | $ 12 | $ 8 |
| Thunder Bay | $ 7 | $ 8 |
| Sault Ste. Marie | $ 7 | $ 9 |
| Brockville | $ 9 | $ 9 |
| Stratford | $ 10 | $ 9 |
| Timmins | $ 18 | $ 23 |
| Parry Sound | $ 30 | $ 28 |
| Espanola | $ 30 | $ 43 |
| Elliot Lake | $ 21 | $ 45 |
| **Single Tier Average** | **$ 9** | **$ 10** |
| **Single Tier Median** | **$ 7** | **$ 7** |

## *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 | $ 7 | $ 7 | | $ 1 | $ 1 |
| Elliot Lake | $ 49 | $ 62 | 27% | $ 104 | $ 132 |
| **Population < 15,000** | | | | | |
| **Average** | **$ 28** | **$ 34** | **27%** | **$ 53** | **$ 67** |
| **Median** | **$ 28** | **$ 34** | **27%** | **$ 53** | **$ 67** |
| Niagara-on-the-Lake | $ 5 | $ 5 | 78% | $ 2 | $ 2 |
| Tecumseh | $ 4 | $ 5 | 67% | $ 3 | $ 4 |
| Port Colborne | $ 6 | $ 6 | 59% | $ 7 | $ 7 |
| Huntsville | $ 13 | $ 13 | 10% | $ 7 | $ 7 |
| Leamington | $ 7 | $ 8 | | $ 8 | $ 8 |
| Orangeville | $ 19 | $ 19 | 23% | $ 16 | $ 16 |
| Kenora | $ 12 | $ 17 | 37% | $ 12 | $ 17 |
| Collingwood | $ 32 | $ 42 | 41% | $ 18 | $ 25 |
| Brockville | $ 24 | $ 28 | 30% | $ 24 | $ 28 |
| Thorold | $ 36 | $ 36 | 10% | $ 33 | $ 33 |
| Owen Sound | $ 37 | $ 38 | 28% | $ 42 | $ 43 |
| **Population 15,000 - 29,999** | | | | | |
| **Average** | **$ 18** | **$ 20** | **38%** | **$ 16** | **$ 17** |
| **Median** | **$ 13** | **$ 17** | **34%** | **$ 12** | **$ 16** |

## *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 |
|---|---|---|---|---|---|
| Fort Erie | $ 16 | $ 16 | 23% | $ 14 | $ 14 |
| Quinte West | $ 23 | $ 23 | | $ 25 | $ 25 |
| Orillia | $ 32 | $ 39 | 45% | $ 29 | $ 35 |
| St. Thomas | $ 21 | $ 35 | 31% | $ 27 | $ 46 |
| Sault Ste. Marie | $ 34 | $ 41 | 57% | $ 42 | $ 52 |
| Belleville | $ 50 | $ 63 | 40% | $ 51 | $ 64 |
| Welland | $ 45 | $ 54 | 53% | $ 56 | $ 68 |
| Sarnia | $ 58 | $ 65 | 29% | $ 64 | $ 72 |
| Cornwall | $ 53 | $ 60 | 36% | $ 70 | $ 80 |
| North Bay | $ 65 | $ 80 | 45% | $ 65 | $ 81 |
| Stratford | $ 80 | $ 91 | 9% | $ 71 | $ 82 |
| Timmins | $ 74 | $ 89 | 32% | $ 97 | $ 117 |
| Peterborough | $ 114 | $ 132 | 17% | $ 114 | $ 132 |
| Niagara Falls | $ 113 | $ 160 | 26% | $ 95 | $ 135 |
| **Population 30,000 - 99,999** | | | | | |
| **Average** | **$ 56** | **$ 68** | **34%** | **$ 59** | **$ 72** |
| **Median** | **$ 51** | **$ 62** | **32%** | **$ 60** | **$ 70** |

## *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 | 93% | $ 0 | $ 0 |
| Waterloo | $ 3 | $ 3 | | $ 2 | $ 2 |
| Chatham-Kent | $ 6 | $ 6 | 65% | $ 6 | $ 6 |
| Milton | $ 35 | $ 41 | 23% | $ 20 | $ 23 |
| Burlington | $ 53 | $ 67 | 34% | $ 29 | $ 36 |
| Oakville | $ 88 | $ 110 | 30% | $ 37 | $ 47 |
| Barrie | $ 86 | $ 98 | 31% | $ 74 | $ 84 |
| Greater Sudbury | $ 75 | $ 89 | 38% | $ 73 | $ 87 |
| Mississauga | $ 126 | $ 153 | 46% | $ 73 | $ 89 |
| St. Catharines | $ 66 | $ 91 | 56% | $ 67 | $ 92 |
| London | $ 71 | $ 98 | 52% | $ 70 | $ 97 |
| Kingston | $ 101 | $ 120 | 35% | $ 87 | $ 103 |
| Hamilton | $ 108 | $ 128 | 39% | $ 96 | $ 114 |
| Guelph | $ 130 | $ 157 | 38% | $ 100 | $ 121 |
| Thunder Bay | $ 92 | $ 108 | 37% | $ 111 | $ 129 |
| Brampton | $ 133 | $ 167 | 37% | $ 107 | $ 134 |
| Windsor | $ 110 | $ 127 | 35% | $ 153 | $ 176 |
| Toronto | $ 302 | $ 410 | 58% | $ 154 | $ 209 |
| Ottawa | $ 299 | $ 359 | 38% | $ 195 | $ 233 |
| **Population > 100,000** | | | | | |
| **Average** | **$ 99** | **$ 123** | **44%** | **$ 76** | **$ 94** |
| **Median** | **$ 88** | **$ 108** | **38%** | **$ 73** | **$ 92** |
| Region Niagara | $ (1) | $ (1) | | $ (1) | $ (1) |
| Region Peel | $ 12 | $ 12 | | $ 8 | $ 8 |
| Region Durham | $ 58 | $ 71 | 39% | $ 47 | $ 58 |
| Region York | $ 101 | $ 136 | 36% | $ 49 | $ 66 |
| Region Waterloo | $ 95 | $ 116 | 44% | $ 76 | $ 93 |
| **Average** | **$ 53** | **$ 67** | **40%** | **$ 36** | **$ 45** |
| **Median** | **$ 58** | **$ 71** | **39%** | **$ 47** | **$ 58** |

## 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 |
|---|---|---|---|---|
| Espanola | $ (1) | $ (0) | $ (2) | $ (0) |
| Parry Sound | $ 1 | $ 1 | $ 1 | $ 1 |
| Saugeen Shores | $ 4 | $ 7 | $ 2 | $ 4 |
| Kincardine | $ 6 | $ 8 | $ 3 | $ 4 |
| Meaford | $ 6 | $ 7 | $ 4 | $ 4 |
| Ingersoll | $ 6 | $ 6 | $ 7 | $ 7 |
| St. Marys | $ 14 | $ 14 | $ 12 | $ 12 |
| Elliot Lake | $ 7 | $ 10 | $ 15 | $ 22 |
| **Population < 15,000** | | | | |
| **Average** | **$ 5** | **$ 7** | **$ 5** | **$ 7** |
| **Median** | **$ 6** | **$ 7** | **$ 4** | **$ 4** |
| Leamington | $ 0 | $ 0 | $ 0 | $ 0 |
| Prince Edward County | $ 4 | $ 4 | $ 3 | $ 3 |
| Thorold | $ 4 | $ 4 | $ 4 | $ 4 |
| Kenora | $ 5 | $ 5 | $ 5 | $ 5 |
| Collingwood | $ 9 | $ 10 | $ 5 | $ 6 |
| Owen Sound | $ 10 | $ 10 | $ 11 | $ 11 |
| Brockville | $ 16 | $ 16 | $ 16 | $ 16 |
| **Population 15,000 - 29,999** | | | | |
| **Average** | **$ 7** | **$ 7** | **$ 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 |
| Brant County | $ 5 | $ 5 | $ 3 | $ 3 |
| Quinte West | $ 4 | $ 4 | $ 4 | $ 4 |
| Halton Hills | $ 7 | $ 8 | $ 4 | $ 5 |
| Orillia | $ 6 | $ 6 | $ 5 | $ 6 |
| Niagara Falls | $ 8 | $ 8 | $ 6 | $ 7 |
| Belleville | $ 8 | $ 8 | $ 8 | $ 8 |
| Timmins | $ 9 | $ 9 | $ 12 | $ 12 |
| St. Thomas | $ 9 | $ 9 | $ 12 | $ 12 |
| Stratford | $ 12 | $ 14 | $ 11 | $ 13 |
| Sarnia | $ 13 | $ 13 | $ 14 | $ 14 |
| North Bay | $ 13 | $ 14 | $ 13 | $ 14 |
| Peterborough | $ 14 | $ 15 | $ 14 | $ 15 |
| Welland | $ 12 | $ 13 | $ 15 | $ 16 |
| Sault Ste. Marie | $ 14 | $ 15 | $ 18 | $ 19 |
| Cornwall | $ 29 | $ 31 | $ 38 | $ 41 |
| **Population 30,000 - 99,999** | | | | |
| **Average** | **$ 10** | **$ 10** | **$ 11** | **$ 11** |
| **Median** | **$ 9** | **$ 9** | **$ 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 |
|---|---|---|---|---|
| Milton | $ 2 | $ 2 | $ 1 | $ 1 |
| Burlington | $ 6 | $ 7 | $ 3 | $ 4 |
| Oakville | $ 12 | $ 13 | $ 5 | $ 6 |
| Chatham-Kent | $ 7 | $ 7 | $ 6 | $ 6 |
| Windsor | $ 5 | $ 5 | $ 7 | $ 7 |
| Barrie | $ 10 | $ 10 | $ 9 | $ 9 |
| St. Catharines | $ 9 | $ 10 | $ 9 | $ 10 |
| Guelph | $ 13 | $ 14 | $ 10 | $ 11 |
| London | $ 14 | $ 14 | $ 13 | $ 13 |
| Kingston | $ 17 | $ 17 | $ 14 | $ 14 |
| Greater Sudbury | $ 17 | $ 17 | $ 16 | $ 16 |
| Thunder Bay | $ 13 | $ 15 | $ 16 | $ 18 |
| Ottawa | $ 30 | $ 30 | $ 19 | $ 19 |
| Hamilton | $ 33 | $ 36 | $ 29 | $ 32 |
| **Population > 100,000** | | | | |
| **Average** | **$ 13** | **$ 14** | **$ 11** | **$ 12** |
| **Median** | **$ 12** | **$ 13** | **$ 10** | **$ 11** |
| Region York | $ 11 | $ 12 | $ 6 | $ 6 |
| Region Niagara | $ 8 | $ 8 | $ 7 | $ 7 |
| Region Durham | $ 10 | $ 10 | $ 8 | $ 8 |
| Region Peel | $ 13 | $ 13 | $ 8 | $ 9 |
| Region Waterloo | $ 14 | $ 15 | $ 11 | $ 12 |
| **Region Average** | **$ 11** | **$ 12** | **$ 8** | **$ 8** |
| **Region Median** | **$ 11** | **$ 12** | **$ 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 |
|---|---|---|---|---|---|
| Lambton Shores | 347% | $ (43) | $ (39) | $ (19) | $ (17) |
| Kenora | 157% | $ (13) | $ (11) | $ (13) | $ (11) |
| Greater Sudbury | 197% | $ (5) | $ (4) | $ (5) | $ (4) |
| Niagara-on-the-Lake | 129% | $ (13) | $ (10) | $ (5) | $ (4) |
| Stratford | 133% | $ (5) | $ (3) | $ (4) | $ (3) |
| Orillia | 151% | $ (6) | $ (3) | $ (5) | $ (3) |
| Fort Erie | 311% | $ (2) | $ (2) | $ (2) | $ (2) |
| Belleville | 127% | $ (2) | $ (1) | $ (2) | $ (1) |
| North Bay | 128% | $ (4) | $ (1) | $ (4) | $ (1) |
| Newmarket | 266% | $ (2) | $ (2) | $ (1) | $ (1) |
| Minto | | $ (0) | $ (0) | $ (0) | $ (0) |
| Timmins | 121% | $ (3) | $ (0) | $ (3) | $ (0) |
| Kincardine | | | $ 0 | | $ 0 |
| Lincoln | | $ 0 | $ 0 | $ 0 | $ 0 |
| Haldimand | | | $ 0 | | $ 0 |
| Whitchurch-Stouffville | | $ 0 | $ 0 | $ 0 | $ 0 |
| Centre Wellington | | $ 0 | $ 0 | $ 0 | $ 0 |
| The Blue Mountains | | $ 0 | $ 2 | $ 0 | $ 0 |
| Kingsville | | $ 0 | $ 0 | $ 0 | $ 0 |
| West Lincoln | | | $ 1 | | $ 0 |
| Cornwall | 98% | $ 0 | $ 0 | $ 0 | $ 1 |
| Prince Edward County | 76% | $ 1 | $ 1 | $ 1 | $ 1 |
| Brampton | 65% | $ 1 | $ 1 | $ 0 | $ 1 |
| North Perth | | $ 1 | $ 1 | $ 1 | $ 1 |
| Halton Hills | | $ 1 | $ 2 | $ 1 | $ 1 |
| London | 87% | $ 1 | $ 1 | $ 1 | $ 1 |
| Woolwich | 4% | $ 2 | $ 2 | $ 1 | $ 1 |
| Kingston | 101% | $ (0) | $ 2 | $ (0) | $ 2 |
| Whitby | 58% | $ 2 | $ 2 | $ 2 | $ 2 |
| Clarington | 39% | $ 2 | $ 2 | $ 2 | $ 2 |
| Port Colborne | | $ 0 | $ 2 | $ 0 | $ 2 |
| Collingwood | 94% | $ 1 | $ 4 | $ 0 | $ 2 |
| Markham | | $ 5 | $ 6 | $ 3 | $ 3 |
| Oshawa | 123% | $ (3) | $ 3 | $ (3) | $ 3 |
| Brockville | 80% | $ 3 | $ 3 | $ 3 | $ 3 |

## Parking (cont'd)

| 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 |
|---|---|---|---|---|---|
| Caledon | | $ 9 | $ 9 | $ 4 | $ 4 |
| Sault Ste. Marie | 68% | $ 2 | $ 3 | $ 3 | $ 4 |
| Orangeville | 11% | $ 5 | $ 5 | $ 4 | $ 4 |
| Chatham-Kent | 30% | $ 4 | $ 4 | $ 4 | $ 4 |
| Ingersoll | 2% | $ 4 | $ 4 | $ 4 | $ 4 |
| Milton | 3% | $ 7 | $ 7 | $ 4 | $ 4 |
| Oakville | 49% | $ 10 | $ 10 | $ 4 | $ 4 |
| Owen Sound | 82% | $ 3 | $ 4 | $ 3 | $ 5 |
| Brock | | $ 4 | $ 7 | $ 3 | $ 5 |
| Guelph | 77% | $ 5 | $ 7 | $ 4 | $ 5 |
| Mississauga | 24% | $ 8 | $ 9 | $ 5 | $ 5 |
| Ottawa | 80% | $ 4 | $ 8 | $ 3 | $ 5 |
| Gravenhurst | | $ 3 | $ 15 | $ 1 | $ 6 |
| Leamington | 16% | $ 4 | $ 6 | $ 5 | $ 6 |
| Burlington | 0% | $ 11 | $ 12 | $ 6 | $ 6 |
| Thorold | 8% | $ 4 | $ 7 | $ 3 | $ 6 |
| Welland | 39% | $ 6 | $ 6 | $ 7 | $ 7 |
| Niagara Falls | 62% | $ 7 | $ 9 | $ 6 | $ 7 |
| Tillsonburg | 2% | $ 6 | $ 7 | $ 6 | $ 7 |
| Thunder Bay | 75% | $ 4 | $ 7 | $ 5 | $ 8 |
| Hamilton | 62% | $ 8 | $ 10 | $ 7 | $ 9 |
| Parry Sound | 40% | $ 10 | $ 12 | $ 9 | $ 11 |
| Windsor | 80% | $ 4 | $ 8 | $ 5 | $ 12 |
| Elliot Lake | | | $ 5 | | $ 12 |
| Cambridge | 19% | $ 13 | $ 14 | $ 12 | $ 13 |
| Barrie | 44% | $ 13 | $ 15 | $ 11 | $ 13 |
| St. Thomas | 42% | $ 4 | $ 10 | $ 5 | $ 14 |
| Waterloo | 8% | $ 20 | $ 22 | $ 13 | $ 14 |
| Toronto | 2% | $ 31 | $ 31 | $ 16 | $ 16 |
| Peterborough | 31% | $ 14 | $ 20 | $ 14 | $ 20 |
| St. Catharines | 53% | $ 14 | $ 22 | $ 14 | $ 22 |
| Kitchener | 50% | $ 22 | $ 29 | $ 20 | $ 27 |
| **Average** | **79%** | **$ 3** | **$ 5** | **$ 3** | **$ 4** |
| **Median** | **63%** | **$ 3** | **$ 3** | **$ 3** | **$ 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 |
|---|---|---|
| Guelph-Eramosa | $ (0) | $ (0) |
| North Perth | $ 0 | $ 0 |
| North Middlesex | $ 5 | $ 2 |
| Puslinch | $ 7 | $ 3 |
| Wellesley | $ 5 | $ 4 |
| Mapleton | $ 7 | $ 4 |
| Niagara-on-the-Lake | $ 11 | $ 4 |
| The Blue Mountains | $ 27 | $ 4 |
| Wilmot | $ 6 | $ 4 |
| Lambton Shores | $ 10 | $ 4 |
| Wainfleet | $ 7 | $ 5 |
| North Dumfries | $ 9 | $ 5 |
| Vaughan | $ 11 | $ 5 |
| Huntsville | $ 9 | $ 5 |
| King | $ 18 | $ 5 |
| Gravenhurst | $ 14 | $ 5 |
| Mississauga | $ 10 | $ 6 |
| Erin | $ 10 | $ 6 |
| Grimsby | $ 8 | $ 6 |
| Pelham | $ 8 | $ 6 |
| Waterloo | $ 9 | $ 6 |
| West Lincoln | $ 7 | $ 6 |
| Middlesex Centre | $ 12 | $ 6 |
| Markham | $ 13 | $ 6 |
| Whitchurch-Stouffville | $ 12 | $ 6 |
| Woolwich | $ 10 | $ 7 |
| Prince Edward County | $ 10 | $ 7 |
| Oakville | $ 15 | $ 7 |
| Kingston | $ 8 | $ 7 |
| Grey Highlands | $ 13 | $ 7 |
| Hamilton | $ 8 | $ 7 |
| Milton | $ 12 | $ 7 |
| Kitchener | $ 8 | $ 7 |
| Springwater | $ 11 | $ 7 |
| Burlington | $ 13 | $ 7 |
| Lincoln | $ 10 | $ 7 |
| Aurora | $ 15 | $ 8 |
| Centre Wellington | $ 11 | $ 8 |
| Scugog | $ 13 | $ 8 |
| Caledon | $ 20 | $ 9 |
| East Gwillimbury | $ 17 | $ 9 |
| Kincardine | $ 17 | $ 9 |
| Toronto | $ 18 | $ 9 |
| Halton Hills | $ 15 | $ 9 |
| Quinte West | $ 9 | $ 10 |
| Newmarket | $ 16 | $ 10 |
| Ottawa | $ 15 | $ 10 |
| Strathroy-Caradoc | $ 10 | $ 10 |
| Collingwood | $ 17 | $ 10 |
| Barrie | $ 12 | $ 10 |
| Orangeville | $ 12 | $ 10 |
| Whitby | $ 13 | $ 10 |
| Bracebridge | $ 20 | $ 10 |
| Kingsville | $ 12 | $ 11 |
| Pickering | $ 16 | $ 11 |
| Meaford | $ 17 | $ 11 |
| Saugeen Shores | $ 20 | $ 11 |
| Owen Sound | $ 10 | $ 12 |
| Brampton | $ 15 | $ 12 |
| Innisfil | $ 20 | $ 12 |
| Clarington | $ 14 | $ 12 |
| Guelph | $ 16 | $ 12 |
| Brockville | $ 12 | $ 12 |
| Georgina | $ 17 | $ 13 |
| Chatham-Kent | $ 14 | $ 13 |
| Brant County | $ 20 | $ 13 |
| Brock | $ 20 | $ 13 |
| Niagara Falls | $ 16 | $ 13 |

## Street Lighting (cont'd)

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Leamington | $ 13 | $ 14 |
| Cambridge | $ 15 | $ 14 |
| Belleville | $ 14 | $ 14 |
| Haldimand | $ 17 | $ 14 |
| Thorold | $ 16 | $ 15 |
| Oshawa | $ 16 | $ 15 |
| Espanola | $ 11 | $ 16 |
| Greater Sudbury | $ 17 | $ 17 |
| Tecumseh | $ 19 | $ 17 |
| London | $ 18 | $ 18 |
| Fort Erie | $ 21 | $ 18 |
| Timmins | $ 15 | $ 19 |
| St. Catharines | $ 19 | $ 20 |
| North Bay | $ 20 | $ 20 |
| Elliot Lake | $ 9 | $ 20 |
| Tillsonburg | $ 19 | $ 20 |
| Port Colborne | $ 18 | $ 20 |
| Minto | $ 22 | $ 20 |
| Welland | $ 16 | $ 21 |
| St. Marys | $ 24 | $ 21 |
| Stratford | $ 24 | $ 21 |
| Peterborough | $ 22 | $ 22 |
| Ingersoll | $ 21 | $ 22 |
| Kenora | $ 24 | $ 24 |
| Cornwall | $ 19 | $ 25 |
| Sarnia | $ 24 | $ 26 |
| Orillia | $ 31 | $ 27 |
| St. Thomas | $ 22 | $ 29 |
| Thunder Bay | $ 26 | $ 31 |
| Windsor | $ 27 | $ 38 |
| Parry Sound | $ 46 | $ 42 |
| Sault Ste. Marie | $ 36 | $ 44 |
| **Average** | **$ 15** | **$ 12** |
| **Median** | **$ 15** | **$ 10** |

## 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 | $ (30) | $ (39) |
| Windsor | $ (1) | $ (2) |
| North Bay | $ 0 | $ 0 |
| Niagara-on-the-Lake | $ 1 | $ 0 |
| Wainfleet | $ 0 | $ 0 |
| Sarnia | $ 0 | $ 0 |
| Port Colborne | $ 0 | $ 1 |
| Pelham | $ 1 | $ 1 |
| Saugeen Shores | $ 2 | $ 1 |
| St. Catharines | $ 1 | $ 1 |
| Welland | $ 1 | $ 1 |
| Kingston | $ 2 | $ 2 |
| Hamilton | $ 2 | $ 2 |
| Parry Sound | $ 2 | $ 2 |
| Chatham-Kent | $ 3 | $ 3 |
| Cornwall | $ 3 | $ 3 |
| Niagara Falls | $ 5 | $ 4 |
| St. Thomas | $ 3 | $ 4 |
| Oshawa | $ 5 | $ 5 |
| Brockville | $ 7 | $ 7 |
| Barrie | $ 8 | $ 7 |
| Kincardine | $ 15 | $ 8 |
| Stratford | $ 9 | $ 8 |
| Collingwood | $ 17 | $ 10 |
| Tillsonburg | $ 10 | $ 11 |
| Greater Sudbury | $ 12 | $ 12 |
| Owen Sound | $ 11 | $ 12 |
| Elliot Lake | $ 12 | $ 26 |
| Peterborough | $ 31 | $ 31 |
| Greenstone | $ 228 | $ 187 |
| **Average** | **$ 12** | **$ 10** |
| **Median** | **$ 3** | **$ 3** |
| Region Waterloo | $ 3 | $ 3 |
| District Muskoka | $ 29 | $ 7 |
| **Average** | **$ 16** | **$ 5** |
| **Median** | **$ 16** | **$ 5** |

## 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 |
|---|---|---|---|---|
| London | $ (55) | $ (21) | $ (55) | $ (21) |
| Kitchener | $ (28) | $ (16) | $ (25) | $ (15) |
| Toronto | $ (14) | $ (13) | $ (7) | $ (7) |
| Centre Wellington | $ 1 | $ 1 | $ 0 | $ 1 |
| Scugog | $ 2 | $ 2 | $ 1 | $ 1 |
| Grey Highlands | $ 3 | $ 3 | $ 2 | $ 2 |
| Gravenhurst | $ 4 | $ 5 | $ 2 | $ 2 |
| Lincoln | $ 3 | $ 3 | $ 2 | $ 2 |
| Waterloo | $ (15) | $ 3 | $ (10) | $ 2 |
| Prince Edward County | $ 2 | $ 3 | $ 2 | $ 2 |
| Meaford | | $ 4 | | $ 2 |
| Aurora | $ (28) | $ 5 | $ (14) | $ 3 |
| North Middlesex | | $ 7 | | $ 4 |
| Thorold | $ 4 | $ 4 | $ 4 | $ 4 |
| Lambton Shores | $ 3 | $ 9 | $ 1 | $ 4 |
| Strathroy-Caradoc | | $ 4 | | $ 4 |
| Erin | | $ 8 | | $ 5 |
| Haldimand | $ 4 | $ 7 | $ 4 | $ 5 |
| Brant County | $ 2 | $ 9 | $ 1 | $ 6 |
| Georgina | $ 1 | $ 10 | $ 1 | $ 7 |
| Tillsonburg | $ 7 | $ 7 | $ 8 | $ 8 |
| Middlesex Centre | | $ 16 | | $ 9 |
| Whitchurch-Stouffville | $ 4 | $ 16 | $ 2 | $ 9 |
| Greater Sudbury | $ 8 | $ 9 | $ 8 | $ 9 |
| North Perth | $ 3 | $ 14 | $ 2 | $ 9 |
| Pelham | $ 0 | $ 12 | $ 0 | $ 9 |
| East Gwillimbury | $ 1 | $ 18 | $ 0 | $ 9 |
| Wilmot | | $ 15 | | $ 10 |
| Kincardine | $ 3 | $ 19 | $ 1 | $ 10 |
| Bracebridge | $ 11 | $ 20 | $ 6 | $ 10 |
| Markham | $ 4 | $ 21 | $ 2 | $ 10 |
| West Lincoln | | $ 13 | | $ 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 |
|---|---|---|---|---|
| Minto | | $ 12 | | $ 11 |
| Mississauga | $ 7 | $ 20 | $ 4 | $ 11 |
| Milton | $ 4 | $ 21 | $ 2 | $ 12 |
| Oakville | $ 9 | $ 28 | $ 4 | $ 12 |
| Quinte West | $ 5 | $ 11 | $ 5 | $ 12 |
| Halton Hills | | $ 21 | | $ 12 |
| Newmarket | $ 2 | $ 20 | $ 1 | $ 12 |
| St. Catharines | $ 5 | $ 14 | $ 5 | $ 14 |
| Kingsville | $ 4 | $ 18 | $ 4 | $ 15 |
| Oshawa | $ 4 | $ 17 | $ 4 | $ 16 |
| Woolwich | $ 4 | $ 24 | $ 3 | $ 17 |
| Brockville | $ 17 | $ 17 | $ 17 | $ 17 |
| Owen Sound | $ 1 | $ 15 | $ 1 | $ 17 |
| Cornwall | $ 7 | $ 13 | $ 9 | $ 17 |
| Vaughan | $ 12 | $ 39 | $ 5 | $ 17 |
| Niagara-on-the-Lake | $ 4 | $ 45 | $ 2 | $ 18 |
| Burlington | $ 16 | $ 33 | $ 9 | $ 18 |
| St. Marys | $ 9 | $ 20 | $ 8 | $ 18 |
| Welland | $ 6 | $ 14 | $ 7 | $ 18 |
| Whitby | $ 7 | $ 23 | $ 6 | $ 18 |
| Brampton | $ 8 | $ 23 | $ 7 | $ 18 |
| Pickering | $ 6 | $ 28 | $ 4 | $ 18 |
| Kingston | $ 3 | $ 21 | $ 2 | $ 19 |
| Clarington | $ 6 | $ 23 | $ 5 | $ 19 |
| Orillia | $ 7 | $ 23 | $ 7 | $ 21 |
| Port Colborne | $ 8 | $ 20 | $ 9 | $ 22 |
| Fort Erie | $ 8 | $ 25 | $ 7 | $ 22 |
| Guelph | $ 12 | $ 32 | $ 9 | $ 24 |
| Elliot Lake | $ 11 | $ 11 | $ 23 | $ 24 |
| Cambridge | $ 14 | $ 29 | $ 13 | $ 26 |
| Peterborough | $ 14 | $ 26 | $ 14 | $ 26 |
| Sarnia | $ 6 | $ 24 | $ 6 | $ 26 |

## 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 |
|---|---|---|---|---|
| Saugeen Shores | $ 6 | $ 53 | $ 3 | $ 29 |
| Ottawa | $ 24 | $ 45 | $ 15 | $ 29 |
| Barrie | $ 18 | $ 35 | $ 16 | $ 30 |
| Grimsby | $ 1 | $ 40 | $ 1 | $ 30 |
| Hamilton | $ 22 | $ 34 | $ 19 | $ 30 |
| Kenora | $ 9 | $ 31 | $ 9 | $ 31 |
| Huntsville | $ 35 | $ 58 | $ 19 | $ 32 |
| Belleville | $ 3 | $ 31 | $ 3 | $ 32 |
| Chatham-Kent | $ 16 | $ 36 | $ 15 | $ 33 |
| North Bay | $ 15 | $ 34 | $ 15 | $ 34 |
| Timmins | $ 14 | $ 26 | $ 19 | $ 34 |
| Niagara Falls | $ 4 | $ 44 | $ 4 | $ 38 |
| Espanola | $ 12 | $ 27 | $ 18 | $ 38 |
| Parry Sound | $ 29 | $ 41 | $ 27 | $ 38 |
| Leamington | $ 16 | $ 36 | $ 17 | $ 39 |
| Sault Ste. Marie | $ 14 | $ 32 | $ 17 | $ 40 |
| Ingersoll | $ 14 | $ 37 | $ 16 | $ 41 |
| Stratford | $ 21 | $ 48 | $ 19 | $ 43 |
| St. Thomas | $ 13 | $ 39 | $ 17 | $ 52 |
| Tecumseh | $ 16 | $ 67 | $ 14 | $ 60 |
| Thunder Bay | $ 24 | $ 58 | $ 29 | $ 69 |
| Windsor | $ 31 | $ 61 | $ 43 | $ 85 |
| **Average** | **$ 7** | **$ 21** | **$ 6** | **$ 18** |
| **Median** | **$ 6** | **$ 20** | **$ 5** | **$ 17** |
| Region Niagara | | $ 1 | | $ 0 |
| Region Halton | $ 0 | $ 3 | $ 0 | $ 1 |
| Region Durham | $ 1 | $ 3 | $ 0 | $ 2 |
| **Region Average** | **$ 0** | **$ 2** | **$ 0** | **$ 1** |
| **Region Median** | **$ 0** | **$ 3** | **$ 0** | **$ 1** |

## 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 |
|---|---|---|---|---|
| Saugeen Shores | $ 2 | $ 2 | $ 1 | $ 1 |
| Puslinch | $ 3 | $ 3 | $ 1 | $ 1 |
| Milton | $ 2 | $ 2 | $ 1 | $ 1 |
| Halton Hills | $ 3 | $ 3 | $ 2 | $ 2 |
| Thunder Bay | $ 1 | $ 1 | $ 2 | $ 2 |
| Cornwall | $ 1 | $ 1 | $ 2 | $ 2 |
| Ottawa | $ 4 | $ 4 | $ 3 | $ 3 |
| Thorold | $ 3 | $ 3 | $ 3 | $ 3 |
| Oshawa | $ 1 | $ 3 | $ 1 | $ 3 |
| East Gwillimbury | $ 0 | $ 6 | $ 0 | $ 3 |
| Prince Edward County | $ 6 | $ 6 | $ 4 | $ 4 |
| Kingston | $ 5 | $ 5 | $ 4 | $ 4 |
| Greater Sudbury | $ 4 | $ 5 | $ 4 | $ 4 |
| Caledon | $ 10 | $ 12 | $ 4 | $ 5 |
| Brockville | $ 4 | $ 6 | $ 4 | $ 6 |
| Hamilton | $ 7 | $ 7 | $ 6 | $ 6 |
| Kingsville | $ 7 | $ 7 | $ 6 | $ 6 |
| Brampton | $ 1 | $ 8 | $ 1 | $ 7 |
| Pickering | $ 10 | $ 11 | $ 7 | $ 7 |
| Clarington | $ 11 | $ 11 | $ 10 | $ 10 |
| Port Colborne | $ 9 | $ 9 | $ 10 | $ 10 |
| Wainfleet | $ 14 | $ 14 | $ 10 | $ 10 |
| Fort Erie | $ 19 | $ 20 | $ 17 | $ 17 |
| Chatham-Kent | $ 20 | $ 20 | $ 19 | $ 19 |
| West Lincoln | $ 46 | $ 46 | $ 40 | $ 40 |
| **Average** | **$ 8** | **$ 9** | **$ 6** | **$ 7** |
| **Median** | **$ 4** | **$ 6** | **$ 4** | **$ 4** |
| Region Waterloo | $ 1 | $ 1 | $ 1 | $ 1 |
| District Muskoka | $ 7 | $ 7 | $ 2 | $ 2 |
| **Region Average** | **$ 4** | **$ 4** | **$ 1** | **$ 1** |
| **Region Median** | **$ 4** | **$ 4** | **$ 1** | **$ 1** |
| Dufferin County | | $ 0 | | $ 0 |
| Bruce County | $ 3 | $ 3 | $ 1 | $ 1 |
| **County Average** | **$ 3** | **$ 2** | **$ 1** | **$ 1** |
| **County Median** | **$ 3** | **$ 2** | **$ 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 Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|---|
| Cornwall | 184.3% | $ (16) | $ (21) |
| Toronto | 507.4% | $ (30) | $ (15) |
| North Perth | 240.3% | $ (16) | $ (10) |
| Ottawa | 189.3% | $ (14) | $ (9) |
| Owen Sound | 128.6% | $ (5) | $ (6) |
| Middlesex Centre | 152.0% | $ (9) | $ (5) |
| Saugeen Shores | 145.9% | $ (9) | $ (5) |
| Lambton Shores | 131.3% | $ (10) | $ (4) |
| Quinte West | 115.2% | $ (3) | $ (4) |
| Kincardine | 99.5% | $ 0 | $ 0 |
| Orangeville | 25.0% | $ 1 | $ 1 |
| North Middlesex | 92.7% | $ 1 | $ 1 |
| Kitchener | 0.0% | $ 1 | $ 1 |
| Ingersoll | 83.7% | $ 1 | $ 1 |
| Sault Ste. Marie | 95.9% | $ 2 | $ 2 |
| Markham | | $ 5 | $ 2 |
| East Gwillimbury | | $ 5 | $ 3 |
| Brock | | $ 4 | $ 3 |
| King | | $ 10 | $ 3 |
| Aurora | | $ 9 | $ 4 |
| Kenora | 75.1% | $ 5 | $ 5 |
| Vaughan | 2.9% | $ 14 | $ 6 |
| Barrie | 17.4% | $ 8 | $ 7 |
| The Blue Mountains | 5.0% | $ 45 | $ 7 |
| Orillia | | $ 9 | $ 8 |
| Stratford | | $ 9 | $ 8 |
| Newmarket | 9.4% | $ 14 | $ 8 |
| Georgina | | $ 13 | $ 10 |
| Tillsonburg | 62.2% | $ 10 | $ 11 |
| St. Thomas | 56.3% | $ 9 | $ 12 |
| Grey Highlands | 9.3% | $ 27 | $ 13 |

## Waste Collection (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 |
|---|---|---|---|
| Belleville | 58.5% | $ 15 | $ 15 |
| Kingston | 0.0% | $ 18 | $ 16 |
| Peterborough | 1.9% | $ 16 | $ 16 |
| Greenstone | | $ 20 | $ 16 |
| Sarnia | 2.2% | $ 15 | $ 16 |
| Prince Edward County | | $ 25 | $ 17 |
| Brant County | 0.7% | $ 25 | $ 17 |
| Tecumseh | | $ 21 | $ 18 |
| Haldimand | | $ 23 | $ 18 |
| Chatham-Kent | 0.0% | $ 20 | $ 19 |
| Kingsville | | $ 22 | $ 19 |
| Strathroy-Caradoc | 60.9% | $ 20 | $ 20 |
| North Bay | 0.0% | $ 20 | $ 20 |
| London | 6.2% | $ 21 | $ 21 |
| Leamington | | $ 20 | $ 21 |
| Parry Sound | 13.3% | $ 27 | $ 25 |
| Oshawa | 1.2% | $ 26 | $ 26 |
| St. Marys | | $ 31 | $ 27 |
| Greater Sudbury | 12.6% | $ 30 | $ 29 |
| Hamilton | 0.0% | $ 36 | $ 32 |
| Brockville | 12.8% | $ 31 | $ 32 |
| Thunder Bay | | $ 32 | $ 39 |
| Guelph | 0.2% | $ 51 | $ 39 |
| Timmins | | $ 33 | $ 43 |
| Espanola | | $ 32 | $ 45 |
| Elliot Lake | | $ 33 | $ 71 |
| **Average** | **63.7%** | **$ 13** | **$ 13** |
| **Median** | **13.3%** | **$ 14** | **$ 11** |

## Waste Collection (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 |
|---|---|---|---|
| Region Niagara | 109.2% | $ (1) | $ (1) |
| Region Durham | | $ 7 | $ 5 |
| Region Halton | 4.9% | $ 21 | $ 10 |
| District Muskoka | 0.5% | $ 52 | $ 13 |
| Region Waterloo | | $ 20 | $ 16 |
| Region Peel | 0.9% | $ 26 | $ 17 |
| **Region Average** | **28.9%** | **$ 21** | **$ 10** |
| **Region Median** | **2.9%** | **$ 20** | **$ 12** |
| Simcoe County | 94.8% | $ 1 | $ 0 |
| Wellington County | 11.1% | $ 16 | $ 10 |
| Dufferin County | | $ 21 | $ 13 |
| **County Average** | **53.0%** | **$ 13** | **$ 8** |
| **County Median** | **53.0%** | **$ 16** | **$ 10** |

## 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 |
|---|---|---|---|
| Kenora | 171% | $ (53) | $ (53) |
| Stratford | 276% | $ (55) | $ (49) |
| Collingwood | | $ (80) | $ (46) |
| Thunder Bay | 148% | $ (12) | $ (14) |
| St. Marys | 122% | $ (15) | $ (13) |
| Chatham-Kent | 148% | $ (11) | $ (10) |
| North Bay | 120% | $ (7) | $ (7) |
| Strathroy-Caradoc | 451% | $ (5) | $ (5) |
| The Blue Mountains | 160% | $ (23) | $ (4) |
| Greenstone | 121% | $ (4) | $ (3) |
| Georgina | | $ (4) | $ (3) |
| Orangeville | | $ (3) | $ (3) |
| Saugeen Shores | 117% | $ (5) | $ (3) |
| Vaughan | 427% | $ (0) | $ (0) |
| North Perth | 95% | $ 2 | $ 1 |
| Belleville | 59% | $ 1 | $ 1 |
| King | | $ 8 | $ 2 |
| Prince Edward County | 83% | $ 7 | $ 5 |
| Brockville | | $ 5 | $ 5 |
| Grey Highlands | 67% | $ 14 | $ 7 |
| Ottawa | 29% | $ 11 | $ 7 |
| Barrie | 30% | $ 9 | $ 7 |
| Middlesex Centre | 1% | $ 17 | $ 9 |
| Toronto | 8% | $ 21 | $ 10 |
| Thorold | | $ 12 | $ 11 |
| Kingston | 17% | $ 15 | $ 13 |
| Quinte West | | $ 12 | $ 13 |
| Hamilton | 30% | $ 16 | $ 15 |
| Kincardine | 46% | $ 29 | $ 15 |
| Orillia | 42% | $ 19 | $ 17 |
| London | 26% | $ 18 | $ 17 |
| St. Thomas | | $ 14 | $ 18 |

## 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 |
|---|---|---|---|
| Owen Sound | 35% | $ 16 | $ 18 |
| Greater Sudbury | 62% | $ 19 | $ 19 |
| Windsor | 25% | $ 17 | $ 23 |
| Kingsville | | $ 31 | $ 26 |
| Meaford | 27% | $ 42 | $ 27 |
| Guelph | | $ 37 | $ 29 |
| Sault Ste. Marie | | $ 24 | $ 30 |
| Tecumseh | | $ 34 | $ 30 |
| Cornwall | 7% | $ 24 | $ 33 |
| Leamington | | $ 31 | $ 33 |
| Brant County | 15% | $ 51 | $ 34 |
| Peterborough | 29% | $ 35 | $ 35 |
| Parry Sound | 3% | $ 57 | $ 53 |
| Timmins | | $ 40 | $ 53 |
| Haldimand | 0% | $ 68 | $ 55 |
| Espanola | | $ 57 | $ 82 |
| Average | 91% | $ 11 | $ 11 |
| Median | 46% | $ 14 | $ 11 |
| Region Halton | 10% | $ 6 | $ 3 |
| Region York | 9% | $ 12 | $ 6 |
| Region Peel | | $ 12 | $ 8 |
| Region Waterloo | 55% | $ 12 | $ 9 |
| District Muskoka | 36% | $ 64 | $ 16 |
| Region Durham | 24% | $ 22 | $ 18 |
| Region Niagara | 53% | $ 25 | $ 22 |
| **Region Average** | **31%** | **$ 22** | **$ 12** |
| **Region Median** | **30%** | **$ 12** | **$ 9** |
| Wellington County | 110% | $ (1) | $ (1) |
| Dufferin County | | $ 7 | $ 4 |
| Simcoe County | 26% | $ 46 | $ 26 |
| **County Average** | **68%** | **$ 17** | **$ 10** |
| **County Average** | **68%** | **$ 7** | **$ 4** |

## 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 | 207% | $ (25) | $ (32) |
| Vaughan | 23% | $ 13 | $ 6 |
| Ingersoll | 28% | $ 5 | $ 6 |
| North Perth | | $ 12 | $ 8 |
| Markham | 18% | $ 17 | $ 9 |
| The Blue Mountains | 30% | $ 53 | $ 9 |
| Kincardine | 50% | $ 17 | $ 9 |
| Whitchurch-Stouffville | 17% | $ 17 | $ 9 |
| King | | $ 33 | $ 10 |
| Saugeen Shores | 62% | $ 18 | $ 10 |
| Grey Highlands | 38% | $ 20 | $ 10 |
| Chatham-Kent | 36% | $ 11 | $ 10 |
| Brockville | 40% | $ 11 | $ 11 |
| Thunder Bay | 39% | $ 9 | $ 11 |
| East Gwillimbury | 17% | $ 21 | $ 11 |
| Meaford | 39% | $ 18 | $ 12 |
| Aurora | 15% | $ 23 | $ 12 |
| North Middlesex | 2% | $ 26 | $ 13 |
| Middlesex Centre | 6% | $ 24 | $ 13 |
| Newmarket | 18% | $ 22 | $ 13 |
| Brant County | 33% | $ 23 | $ 15 |
| Georgina | 18% | $ 21 | $ 15 |
| Espanola | 51% | $ 12 | $ 17 |
| Ottawa | 34% | $ 27 | $ 17 |
| Hamilton | 50% | $ 21 | $ 19 |
| Kenora | 34% | $ 19 | $ 19 |
| Prince Edward County | 55% | $ 29 | $ 19 |
| Lambton Shores | 2% | $ 45 | $ 20 |
| Barrie | 32% | $ 25 | $ 22 |
| Sault Ste. Marie | | $ 17 | $ 22 |
| Stratford | | $ 25 | $ 22 |
| Kingston | 46% | $ 26 | $ 22 |
| London | 33% | $ 23 | $ 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 | 50% | $ 23 | $ 23 |
| Haldimand | 42% | $ 29 | $ 24 |
| St. Marys | 5% | $ 28 | $ 24 |
| North Bay | 2% | $ 26 | $ 26 |
| Quinte West | 0% | $ 25 | $ 27 |
| Parry Sound | 26% | $ 29 | $ 27 |
| Toronto | 12% | $ 56 | $ 28 |
| Belleville | 46% | $ 28 | $ 28 |
| Orillia | 1% | $ 32 | $ 29 |
| Owen Sound | 31% | $ 26 | $ 29 |
| Windsor | 23% | $ 22 | $ 30 |
| Cornwall | 47% | $ 24 | $ 32 |
| Sarnia | 2% | $ 31 | $ 34 |
| Elliot Lake | | $ 16 | $ 34 |
| Greater Sudbury | 16% | $ 41 | $ 41 |
| St. Thomas | | $ 35 | $ 46 |
| Guelph | 44% | $ 70 | $ 53 |
| **Average** | **32%** | **$ 24** | **$ 19** |
| **Median** | **32%** | **$ 23** | **$ 19** |
| Region Niagara | 102% | $ (1) | $ (1) |
| Region York | 28% | $ 21 | $ 10 |
| District Muskoka | 27% | $ 58 | $ 14 |
| Region Halton | 27% | $ 32 | $ 16 |
| Region Waterloo | 34% | $ 26 | $ 21 |
| Region Durham | 39% | $ 28 | $ 22 |
| Region Peel | 25% | $ 37 | $ 24 |
| **Region Average** | **40%** | **$ 29** | **$ 15** |
| **Region Median** | **28%** | **$ 28** | **$ 16** |
| Bruce County | 45% | $ 1 | $ 1 |
| Wellington County | 59% | $ 18 | $ 11 |
| Simcoe County | 26% | $ 34 | $ 20 |
| Dufferin County | 2% | $ 62 | $ 38 |
| **County Average** | **33%** | **$ 29** | **$ 17** |
| **County Median** | **35%** | **$ 26** | **$ 15** |

## 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 |
|---|---|---|
| Orangeville | $ 1 | $ 1 |
| Welland | $ 1 | $ 1 |
| Sarnia | $ 1 | $ 1 |
| Brock | $ 5 | $ 3 |
| Mapleton | $ 8 | $ 4 |
| Stratford | $ 8 | $ 7 |
| Barrie | $ 11 | $ 10 |
| Orillia | $ 12 | $ 11 |
| Saugeen Shores | $ 19 | $ 11 |
| Kincardine | $ 23 | $ 12 |
| Guelph | $ 17 | $ 13 |
| Peterborough | $ 14 | $ 14 |
| Prince Edward County | $ 21 | $ 14 |
| Ottawa | $ 25 | $ 16 |
| Brant County | $ 24 | $ 16 |
| Haldimand | $ 20 | $ 16 |
| Greenstone | $ 20 | $ 16 |
| Windsor | $ 12 | $ 16 |
| Brockville | $ 17 | $ 17 |
| London | $ 18 | $ 17 |
| Toronto | $ 35 | $ 18 |
| Chatham-Kent | $ 20 | $ 19 |
| Cornwall | $ 16 | $ 21 |
| Kingston | $ 25 | $ 22 |
| St. Marys | $ 26 | $ 23 |
| Quinte West | $ 22 | $ 23 |
| St. Thomas | $ 18 | $ 24 |
| Thunder Bay | $ 20 | $ 24 |
| Parry Sound | $ 27 | $ 25 |
| Belleville | $ 29 | $ 29 |
| North Bay | $ 29 | $ 30 |
| Greater Sudbury | $ 35 | $ 34 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Sault Ste. Marie | $ 30 | $ 37 |
| Hamilton | $ 42 | $ 37 |
| Timmins | $ 29 | $ 38 |
| Kenora | $ 41 | $ 41 |
| Espanola | $ 33 | $ 47 |
| Elliot Lake | $ 30 | $ 65 |
| **Average** | **$ 21** | **$ 20** |
| **Median** | **$ 20** | **$ 17** |
| District Muskoka | $ 23 | $ 6 |
| Region York | $ 16 | $ 8 |
| Region Peel | $ 16 | $ 10 |
| Region Halton | $ 23 | $ 11 |
| Region Waterloo | $ 17 | $ 14 |
| Region Durham | $ 20 | $ 17 |
| Region Niagara | $ 20 | $ 18 |
| **Average** | **$ 19** | **$ 12** |
| **Median** | **$ 20** | **$ 11** |
| Elgin County | $ 13 | $ 10 |
| Bruce County | $ 23 | $ 11 |
| Wellington County | $ 18 | $ 11 |
| Grey County | $ 19 | $ 12 |
| Simcoe County | $ 27 | $ 16 |
| Dufferin County | $ 29 | $ 17 |
| **Average** | **$ 21** | **$ 13** |
| **Median** | **$ 21** | **$ 11** |

## Hospitals

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

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Niagara Falls | $ 1 | $ 0 |
| Milton | $ 5 | $ 3 |
| Meaford | $ 4 | $ 3 |
| Haldimand | $ 4 | $ 3 |
| Espanola | $ 4 | $ 5 |
| Barrie | $ 7 | $ 6 |
| Oakville | $ 16 | $ 7 |
| Niagara-on-the-Lake | $ 17 | $ 7 |
| Stratford | $ 9 | $ 8 |
| North Bay | $ 9 | $ 9 |
| Kingston | $ 12 | $ 11 |
| St. Thomas | $ 9 | $ 12 |
| Timmins | $ 10 | $ 13 |
| Thorold | $ 17 | $ 16 |
| St. Catharines | $ 16 | $ 17 |
| St. Marys | $ 51 | $ 45 |
| **Average** | **$ 12** | **$ 10** |
| **Median** | **$ 9** | **$ 8** |
| Region York | $ 4 | $ 2 |
| District Muskoka | $ 11 | $ 3 |
| **Region Average** | **$ 7** | **$ 2** |
| **Region Median** | **$ 7** | **$ 2** |

## Ambulance Services

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

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

- Geographic coverage/population density
- Local demographics
- Level of certification
- Specialized services

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Parry Sound | $ (48) | $ (44) |
| Sault Ste. Marie | $ 2 | $ 3 |
| Toronto | $ 33 | $ 17 |
| Ottawa | $ 40 | $ 26 |
| Brant County | $ 43 | $ 28 |
| London | $ 32 | $ 32 |
| Guelph | $ 43 | $ 33 |
| Hamilton | $ 38 | $ 34 |
| Prince Edward County | $ 59 | $ 39 |
| Orillia | $ 45 | $ 40 |
| Barrie | $ 47 | $ 41 |
| Chatham-Kent | $ 44 | $ 41 |
| Kingston | $ 48 | $ 41 |
| North Bay | $ 45 | $ 45 |
| Brockville | $ 50 | $ 51 |
| Peterborough | $ 52 | $ 53 |
| Greater Sudbury | $ 55 | $ 54 |
| Quinte West | $ 50 | $ 55 |
| Haldimand | $ 70 | $ 58 |
| Cornwall | $ 44 | $ 58 |
| Belleville | $ 58 | $ 59 |
| Windsor | $ 45 | $ 62 |
| Kenora | $ 66 | $ 66 |
| St. Thomas | $ 51 | $ 68 |
| St. Marys | $ 78 | $ 68 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Greenstone | $ 84 | $ 68 |
| Thunder Bay | $ 69 | $ 83 |
| Timmins | $ 80 | $ 106 |
| Elliot Lake | $ 80 | $ 171 |
| **Average** | **$ 48** | **$ 50** |
| **Median** | **$ 48** | **$ 51** |
| Region Halton | $ 24 | $ 12 |
| Region York | $ 27 | $ 13 |
| Region Peel | $ 25 | $ 16 |
| Region Waterloo | $ 21 | $ 17 |
| District Muskoka | $ 80 | $ 20 |
| Region Durham | $ 29 | $ 24 |
| Region Niagara | $ 43 | $ 38 |
| **Region Average** | **$ 36** | **$ 20** |
| **Region Median** | **$ 27** | **$ 17** |
| Wellington County | $ 43 | $ 26 |
| Dufferin County | $ 50 | $ 30 |
| Simcoe County | $ 55 | $ 32 |
| Bruce County | $ 82 | $ 38 |
| Elgin County | $ 48 | $ 38 |
| Grey County | $ 68 | $ 42 |
| **County Average** | **$ 58** | **$ 35** |
| **County Median** | **$ 52** | **$ 35** |

## 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 | 166% | $ (2) | $ (1) |
| Waterloo | 111% | $ (2) | $ (1) |
| Halton Hills | 119% | $ (1) | $ (0) |
| Wilmot | 121% | $ (1) | $ (0) |
| Georgina | 115% | $ (0) | $ (0) |
| King | 112% | $ (0) | $ (0) |
| Orangeville | 101% | $ (0) | $ (0) |
| Vaughan | 84% | $ 0 | $ 0 |
| Markham | 47% | $ 0 | $ 0 |
| Springwater | 94% | $ 0 | $ 0 |
| Grey Highlands | 98% | $ 0 | $ 0 |
| Whitby | 93% | $ 0 | $ 0 |
| Whitchurch-Stouffville | 86% | $ 0 | $ 0 |
| Milton | | $ 1 | $ 0 |
| Woolwich | 75% | $ 0 | $ 0 |
| Lambton Shores | 86% | $ 1 | $ 0 |
| Mississauga | 24% | $ 1 | $ 0 |
| Middlesex Centre | 15% | $ 1 | $ 0 |
| Oakville | 83% | $ 1 | $ 0 |
| Wellington North | 76% | $ 1 | $ 1 |
| Strathroy-Caradoc | 88% | $ 1 | $ 1 |
| Quinte West | 62% | $ 1 | $ 1 |
| Burlington | 20% | $ 1 | $ 1 |
| Brampton | 13% | $ 1 | $ 1 |
| Welland | 72% | $ 1 | $ 1 |
| Brock | 10% | $ 1 | $ 1 |
| North Middlesex | 61% | $ 2 | $ 1 |
| Erin | 22% | $ 2 | $ 1 |
| Bracebridge | 48% | $ 3 | $ 2 |
| St. Thomas | | $ 1 | $ 2 |
| Mapleton | 27% | $ 3 | $ 2 |
| Greater Sudbury | 81% | $ 2 | $ 2 |
| Port Colborne | 59% | $ 2 | $ 2 |
| Oshawa | 32% | $ 2 | $ 2 |
| Clarington | 48% | $ 3 | $ 2 |
| Centre Wellington | 53% | $ 4 | $ 3 |
| The Blue Mountains | 26% | $ 16 | $ 3 |
| Pelham | 38% | $ 4 | $ 3 |
| Meaford | 61% | $ 4 | $ 3 |

## 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 |
|---|---|---|---|
| Kitchener | 69% | $ 3 | $ 3 |
| Leamington | 12% | $ 3 | $ 3 |
| Saugeen Shores | 39% | $ 5 | $ 3 |
| Minto | 65% | $ 3 | $ 3 |
| Niagara-on-the-Lake | 57% | $ 8 | $ 3 |
| Lincoln | 48% | $ 4 | $ 3 |
| Kingsville | 37% | $ 4 | $ 3 |
| Hamilton | 51% | $ 4 | $ 3 |
| Gravenhurst | 24% | $ 9 | $ 3 |
| Cambridge | 62% | $ 4 | $ 3 |
| West Lincoln | 9% | $ 4 | $ 4 |
| Prince Edward County | 18% | $ 6 | $ 4 |
| Kincardine | 43% | $ 8 | $ 4 |
| Haldimand | 29% | $ 5 | $ 4 |
| Huntsville | 33% | $ 8 | $ 4 |
| Chatham-Kent | 57% | $ 5 | $ 5 |
| Thunder Bay | 26% | $ 4 | $ 5 |
| Elliot Lake | 66% | $ 2 | $ 5 |
| Grimsby | 34% | $ 7 | $ 5 |
| North Perth | 43% | $ 9 | $ 6 |
| St. Catharines | 59% | $ 6 | $ 6 |
| Espanola | 48% | $ 4 | $ 6 |
| Owen Sound | 53% | $ 7 | $ 7 |
| Ingersoll | 19% | $ 7 | $ 8 |
| Fort Erie | 24% | $ 10 | $ 9 |
| Brant County | 31% | $ 14 | $ 9 |
| St. Marys | 53% | $ 11 | $ 10 |
| Timmins | 45% | $ 8 | $ 10 |
| Kenora | 47% | $ 10 | $ 10 |
| Tillsonburg | 45% | $ 10 | $ 10 |
| Niagara Falls | 31% | $ 13 | $ 11 |
| Wainfleet | 49% | $ 20 | $ 14 |
| Stratford | 10% | $ 16 | $ 14 |
| Brockville | 26% | $ 15 | $ 15 |
| Sault Ste. Marie | 49% | $ 12 | $ 15 |
| Parry Sound | 23% | $ 25 | $ 23 |
| Thorold | 18% | $ 31 | $ 29 |
| **Average** | **52%** | **$ 5** | **$ 4** |
| **Median** | **48%** | **$ 3** | **$ 3** |

## 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 |
|---|---|---|
| Lambton Shores | $ (7) | $ (3) |
| Saugeen Shores | $ (3) | $ (2) |
| Timmins | $ 0 | $ 0 |
| Hamilton | $ 0 | $ 0 |
| Gravenhurst | $ 0 | $ 0 |
| Aurora | $ 0 | $ 0 |
| Orillia | $ 0 | $ 0 |
| Tecumseh | $ 0 | $ 0 |
| Brant County | $ 0 | $ 0 |
| Clarington | $ 0 | $ 0 |
| Stratford | $ 0 | $ 0 |
| Haldimand | $ 1 | $ 1 |
| Espanola | $ 0 | $ 1 |
| London | $ 1 | $ 1 |
| Parry Sound | $ 1 | $ 1 |
| Toronto | $ 1 | $ 1 |
| Wellesley | $ 1 | $ 1 |
| Kenora | $ 1 | $ 1 |
| Vaughan | $ 2 | $ 1 |
| Greater Sudbury | $ 1 | $ 1 |
| Scugog | $ 2 | $ 1 |
| Minto | $ 1 | $ 1 |
| Huntsville | $ 2 | $ 1 |
| Pickering | $ 2 | $ 1 |
| Belleville | $ 1 | $ 1 |
| Brampton | $ 2 | $ 2 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl |
|---|---|---|
| Guelph | $ 2 | $ 2 |
| Sarnia | $ 2 | $ 2 |
| The Blue Mountains | $ 16 | $ 3 |
| Fort Erie | $ 3 | $ 3 |
| Peterborough | $ 4 | $ 4 |
| Ottawa | $ 8 | $ 5 |
| Kincardine | $ 11 | $ 6 |
| Sault Ste. Marie | $ 5 | $ 6 |
| North Bay | $ 13 | $ 13 |
| Chatham-Kent | $ 26 | $ 24 |
| **Average** | **$ 3** | **$ 2** |
| **Median** | **$ 1** | **$ 1** |
| Region Waterloo | $ 0 | $ 0 |
| Region Peel | $ 1 | $ 1 |
| District Muskoka | $ 5 | $ 1 |
| Region Durham | $ 3 | $ 3 |
| Region Niagara | $ 4 | $ 3 |
| Region Halton | $ 12 | $ 6 |
| **Region Average** | **$ 4** | **$ 2** |
| **Region Median** | **$ 3** | **$ 2** |
| Elgin County | $ 1 | $ 1 |
| Bruce County | $ 1 | $ 1 |
| Simcoe County | $ 2 | $ 1 |
| Grey County | $ 2 | $ 1 |
| Dufferin County | $ 4 | $ 3 |
| Wellington County | $ 7 | $ 4 |
| **County Average** | **$ 3** | **$ 2** |
| **County Median** | **$ 2** | **$ 1** |

## General Assistance

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

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

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

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Brant County | $ 10 | $ 7 |
| St. Marys | $ 12 | $ 10 |
| Haldimand | $ 30 | $ 24 |
| Guelph | $ 33 | $ 25 |
| Kenora | $ 27 | $ 27 |
| Prince Edward County | $ 41 | $ 28 |
| Barrie | $ 36 | $ 31 |
| Stratford | $ 35 | $ 31 |
| Parry Sound | $ 38 | $ 35 |
| Orillia | $ 48 | $ 42 |
| Kingston | $ 50 | $ 44 |
| Timmins | $ 37 | $ 49 |
| Ottawa | $ 79 | $ 51 |
| North Bay | $ 52 | $ 53 |
| Greater Sudbury | $ 54 | $ 53 |
| Quinte West | $ 53 | $ 57 |
| London | $ 61 | $ 60 |
| Hamilton | $ 69 | $ 62 |
| Belleville | $ 61 | $ 62 |
| Brockville | $ 61 | $ 62 |
| St. Thomas | $ 48 | $ 63 |
| Chatham-Kent | $ 75 | $ 69 |
| Cornwall | $ 56 | $ 75 |
| Peterborough | $ 80 | $ 81 |
| Elliot Lake | $ 45 | $ 96 |

| Municipality | Net Costs per Capita | Net Costs per $100,000 CVA |
|---|---|---|
| Windsor | $ 82 | $ 113 |
| Toronto | $ 260 | $ 133 |
| Greenstone | $ 217 | $ 178 |
| Thunder Bay | $ 166 | $ 199 |
| Sault Ste. Marie | $ 211 | $ 262 |
| **Average** | **$ 71** | **$ 69** |
| **Median** | **$ 53** | **$ 55** |
| Region York | $ 19 | $ 9 |
| Region Halton | $ 21 | $ 11 |
| District Muskoka | $ 48 | $ 12 |
| Region Peel | $ 42 | $ 27 |
| Region Durham | $ 35 | $ 29 |
| Region Waterloo | $ 46 | $ 37 |
| Region Niagara | $ 52 | $ 45 |
| **Region Average** | **$ 38** | **$ 24** |
| **Region Median** | **$ 42** | **$ 27** |
| Wellington County | $ 17 | $ 11 |
| Bruce County | $ 26 | $ 12 |
| Elgin County | $ 18 | $ 14 |
| Simcoe County | $ 33 | $ 19 |
| Dufferin County | $ 33 | $ 20 |
| Grey County | $ 33 | $ 21 |
| **County Average** | **$ 27** | **$ 16** |
| **County Median** | **$ 29** | **$ 17** |

## *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)*

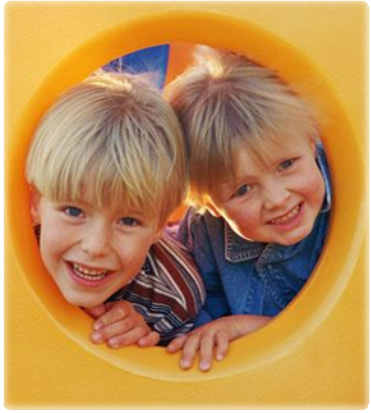
| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Stratford | $ (4) | $ (3) |
| Mississauga | $ 0 | $ 0 |
| Markham | $ 0 | $ 0 |
| Tecumseh | $ 1 | $ 1 |
| Huntsville | $ 1 | $ 1 |
| Wainfleet | $ 1 | $ 1 |
| Espanola | $ 1 | $ 1 |
| Port Colborne | $ 1 | $ 1 |
| Fort Erie | $ 2 | $ 2 |
| Vaughan | $ 3 | $ 2 |
| Mapleton | $ 3 | $ 2 |
| Brampton | $ 3 | $ 2 |
| St. Catharines | $ 2 | $ 2 |
| Lincoln | $ 3 | $ 2 |
| Sarnia | $ 2 | $ 3 |
| Grimsby | $ 5 | $ 4 |
| Whitby | $ 5 | $ 4 |
| Pickering | $ 6 | $ 4 |
| Waterloo | $ 7 | $ 4 |
| Georgina | $ 6 | $ 4 |
| Niagara Falls | $ 5 | $ 5 |
| Thorold | $ 5 | $ 5 |
| Centre Wellington | $ 8 | $ 6 |
| Guelph | $ 9 | $ 7 |
| Cambridge | $ 8 | $ 7 |
| Barrie | $ 8 | $ 7 |
| Halton Hills | $ 13 | $ 8 |
| Kitchener | $ 11 | $ 10 |
| Oshawa | $ 11 | $ 10 |
| Welland | $ 9 | $ 11 |
| Sault Ste. Marie | $ 9 | $ 11 |
| Greenstone | $ 14 | $ 11 |
| Elliot Lake | $ 5 | $ 11 |
| Peterborough | $ 12 | $ 12 |
| Toronto | $ 28 | $ 14 |
| Ottawa | $ 23 | $ 15 |
| Parry Sound | $ 19 | $ 17 |
| London | $ 19 | $ 19 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Greater Sudbury | $ 23 | $ 22 |
| Brant County | $ 35 | $ 23 |
| Quinte West | $ 22 | $ 24 |
| Hamilton | $ 29 | $ 26 |
| Orillia | $ 30 | $ 27 |
| Belleville | $ 30 | $ 30 |
| St. Marys | $ 35 | $ 31 |
| Cornwall | $ 26 | $ 34 |
| Prince Edward County | $ 59 | $ 39 |
| Chatham-Kent | $ 46 | $ 42 |
| North Bay | $ 46 | $ 46 |
| Haldimand | $ 66 | $ 54 |
| Thunder Bay | $ 47 | $ 57 |
| Kingston | $ 66 | $ 57 |
| Brockville | $ 67 | $ 68 |
| Windsor | $ 59 | $ 81 |
| St. Thomas | $ 68 | $ 91 |
| Kenora | $ 92 | $ 91 |
| Timmins | $ 115 | $ 151 |
| **Average** | **$ 22** | **$ 21** |
| **Median** | **$ 9** | **$ 10** |
| District Muskoka | $ 11 | $ 3 |
| Region York | $ 13 | $ 6 |
| Region Peel | $ 19 | $ 12 |
| Region Halton | $ 25 | $ 13 |
| Region Waterloo | $ 16 | $ 13 |
| Region Niagara | $ 31 | $ 27 |
| Region Durham | $ 63 | $ 51 |
| **Region Average** | **$ 25** | **$ 18** |
| **Region Median** | **$ 19** | **$ 13** |
| Dufferin County | $ 35 | $ 21 |
| Simcoe County | $ 39 | $ 23 |
| Grey County | $ 44 | $ 27 |
| Bruce County | $ 71 | $ 33 |
| Wellington County | $ 60 | $ 36 |
| Elgin County | $ 116 | $ 93 |
| **County Average** | **$ 61** | **$ 39** |
| **County Median** | **$ 52** | **$ 30** |

## *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. |
|---|---|---|
| Haldimand | $ 3 | $ 2 |
| Brant County | $ 5 | $ 3 |
| Parry Sound | $ 8 | $ 7 |
| Thunder Bay | $ 7 | $ 8 |
| Sault Ste. Marie | $ 7 | $ 9 |
| Brockville | $ 9 | $ 9 |
| Kenora | $ 10 | $ 10 |
| Ottawa | $ 18 | $ 12 |
| Hamilton | $ 13 | $ 12 |
| Barrie | $ 14 | $ 12 |
| Guelph | $ 16 | $ 13 |
| Stratford | $ 14 | $ 13 |
| Kingston | $ 15 | $ 13 |
| Orillia | $ 15 | $ 14 |
| Greater Sudbury | $ 14 | $ 14 |
| Cornwall | $ 11 | $ 14 |
| Chatham-Kent | $ 17 | $ 16 |
| St. Marys | $ 18 | $ 16 |
| North Perth | $ 25 | $ 16 |
| Timmins | $ 13 | $ 18 |
| Peterborough | $ 18 | $ 18 |
| Toronto | $ 38 | $ 19 |
| Espanola | $ 14 | $ 20 |
| North Bay | $ 21 | $ 21 |
| London | $ 27 | $ 26 |

| Municipality | Net Costs per Capita Excl. Amort. | Net Costs per $100,000 CVA Excl. Amort. |
|---|---|---|
| St. Thomas | $ 22 | $ 29 |
| Elliot Lake | $ 15 | $ 31 |
| Windsor | $ 25 | $ 35 |
| Greenstone | $ 121 | $ 99 |
| **Average** | **$ 19** | **$ 18** |
| **Median** | **$ 15** | **$ 14** |
| District Muskoka | $ 12 | $ 3 |
| Region York | $ 9 | $ 4 |
| Region Peel | $ 12 | $ 7 |
| Region Halton | $ 18 | $ 9 |
| Region Durham | $ 15 | $ 12 |
| Region Waterloo | $ 16 | $ 13 |
| Region Niagara | $ 18 | $ 16 |
| **Region Average** | **$ 14** | **$ 9** |
| **Region Median** | **$ 15** | **$ 9** |
| Elgin County | $ 4 | $ 3 |
| Wellington County | $ 9 | $ 5 |
| Simcoe County | $ 12 | $ 7 |
| Bruce County | $ 19 | $ 9 |
| Dufferin County | $ 19 | $ 12 |
| Grey County | $ 45 | $ 28 |
| **County Average** | **$ 18** | **$ 11** |
| **County Median** | **$ 15** | **$ 8** |

## *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 |
|---|---|---|---|---|---|
| Oshawa | | $ 1 | | | $ 1 |
| Parry Sound | $ 5 | | | | $ 5 |
| Strathroy-Caradoc | | $ 6 | | | $ 6 |
| Sault Ste. Marie | $ 11 | | | | $ 11 |
| Collingwood | | | $ 12 | | $ 12 |
| Toronto | $ 12 | | | | $ 12 |
| Haldimand | $ 24 | | | | $ 24 |
| Brockville | $ 45 | | | | $ 45 |
| Prince Edward County | | $ 45 | | | $ 45 |
| Orillia | $ 46 | | | | $ 46 |
| Barrie | $ 47 | | | | $ 47 |
| Brant County | | $ 49 | | | $ 49 |
| Elliot Lake | $ 50 | | | | $ 50 |
| Peterborough | $ 84 | $ 14 | $ (46) | | $ 52 |
| St. Marys | $ 52 | | | | $ 52 |
| Chatham-Kent | $ 15 | $ 31 | $ 0 | $ 10 | $ 57 |
| St. Thomas | $ (22) | $ 82 | $ 7 | | $ 68 |
| Quinte West | $ 68 | | | | $ 68 |
| Cornwall | $ 83 | $ (2) | $ (19) | $ 7 | $ 69 |
| Kingston | $ 14 | $ 31 | $ 24 | | $ 69 |
| Belleville | $ 79 | | | | $ 79 |
| London | $ 39 | $ 23 | $ 13 | $ 4 | $ 81 |
| Kenora | $ 87 | | | | $ 87 |
| North Bay | $ 88 | | | | $ 88 |
| Espanola | $ 88 | | | $ 2 | $ 89 |
| Timmins | | $ 102 | | | $ 102 |
| Greater Sudbury | $ 47 | $ 53 | $ (5) | $ 8 | $ 103 |
| Ottawa | $ 48 | $ 64 | $ 28 | $ (21) | $ 119 |
| Guelph | $ 118 | | | $ 4 | $ 121 |
| Windsor | $ 77 | $ 36 | $ 9 | $ 3 | $ 125 |
| Hamilton | $ 43 | $ 101 | $ 6 | $ 3 | $ 154 |
| Stratford | $ 157 | | | | $ 157 |
| **Average** | **$ 54** | **$ 42** | **$ 3** | **$ 2** | **$ 65** |
| **Median** | **$ 48** | **$ 36** | **$ 7** | **$ 4** | **$ 62** |

## Social Housing (cont'd)

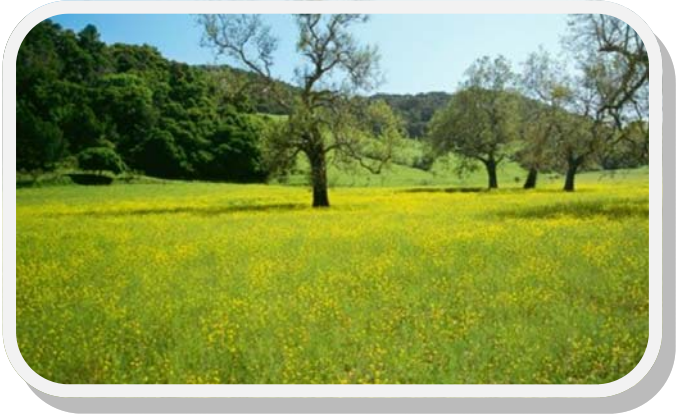
*(Sorted by Total Net Costs per $100,000 CVA, excluding Amortization)*

| 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 |
|---|---|---|---|---|---|
| Oshawa | | $ 1 | | | $ 1 |
| District Muskoka | $ 28 | $ 8 | $ 0 | | $ 36 |
| Region York | $ 1 | $ 21 | $ 2 | $ 14 | $ 39 |
| Region Peel | $ (24) | $ 46 | $ 25 | | $ 47 |
| Region Durham | $ 8 | $ 36 | $ 4 | $ 4 | $ 52 |
| Region Halton | $ 12 | $ 31 | $ 8 | $ 6 | $ 57 |
| Region Waterloo | $ 17 | $ 40 | $ 7 | $ 9 | $ 74 |
| Region Niagara | | | | $ 92 | $ 92 |
| **Region Average** | **$ 7** | **$ 30** | **$ 8** | **$ 25** | **$ 56** |
| **Region Median** | **$ 10** | **$ 33** | **$ 6** | **$ 9** | **$ 52** |
| Bruce County | $ 20 | $ 8 | $ 1 | | $ 29 |
| Elgin County | $ 34 | | | | $ 34 |
| Simcoe County | $ 68 | | | | $ 68 |
| Dufferin County | $ 57 | $ 19 | $ 7 | $ 1 | $ 84 |
| Wellington County | $ 83 | $ 13 | $ 1 | | $ 97 |
| Grey County | $ 99 | | | | $ 99 |
| **County Average** | **$ 60** | **$ 13** | **$ 3** | **$ 1** | **$ 68** |
| **County Median** | **$ 63** | **$ 13** | **$ 1** | **$ 1** | **$ 76** |

## 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 | $ (11) | $ (7) |
| Grey Highlands | $ 5 | $ 2 |
| Puslinch | $ 6 | $ 2 |
| Wellington North | $ 9 | $ 7 |
| Woolwich | $ 11 | $ 8 |
| Centre Wellington | $ 17 | $ 12 |
| North Perth | $ 19 | $ 12 |
| Middlesex Centre | $ 23 | $ 13 |
| Strathroy-Caradoc | $ 13 | $ 13 |
| Halton Hills | $ 22 | $ 13 |
| North Middlesex | $ 27 | $ 13 |
| Bracebridge | $ 26 | $ 13 |
| Mapleton | $ 25 | $ 13 |
| Caledon | $ 32 | $ 14 |
| Pelham | $ 19 | $ 14 |
| Brant County | $ 22 | $ 15 |
| Prince Edward County | $ 23 | $ 16 |
| Whitchurch-Stouffville | $ 29 | $ 16 |
| Innisfil | $ 28 | $ 17 |
| Scugog | $ 28 | $ 17 |
| Espanola | $ 12 | $ 17 |
| King | $ 61 | $ 18 |
| North Dumfries | $ 33 | $ 18 |
| Brock | $ 29 | $ 19 |
| Milton | $ 33 | $ 19 |
| The Blue Mountains | $ 118 | $ 19 |
| Vaughan | $ 43 | $ 19 |
| Mississauga | $ 34 | $ 20 |
| West Lincoln | $ 23 | $ 20 |
| Markham | $ 42 | $ 21 |
| Saugeen Shores | $ 40 | $ 22 |
| Niagara-on-the-Lake | $ 57 | $ 22 |
| Haldimand | $ 27 | $ 22 |
| Guelph-Eramosa | $ 42 | $ 23 |

| Municipality | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|
| Springwater | $ 35 | $ 23 |
| Orangeville | $ 27 | $ 23 |
| Minto | $ 25 | $ 23 |
| Lambton Shores | $ 54 | $ 24 |
| Clarington | $ 28 | $ 24 |
| Gravenhurst | $ 63 | $ 24 |
| Burlington | $ 45 | $ 24 |
| Wilmot | $ 36 | $ 25 |
| Huntsville | $ 46 | $ 25 |
| Tillsonburg | $ 25 | $ 26 |
| Whitby | $ 34 | $ 27 |
| Aurora | $ 53 | $ 27 |
| Kingsville | $ 32 | $ 27 |
| Lincoln | $ 37 | $ 28 |
| London | $ 29 | $ 28 |
| Kincardine | $ 56 | $ 29 |
| East Gwillimbury | $ 57 | $ 29 |
| Leamington | $ 28 | $ 30 |
| Kitchener | $ 33 | $ 30 |
| Thorold | $ 34 | $ 31 |
| Chatham-Kent | $ 34 | $ 32 |
| Niagara Falls | $ 38 | $ 32 |
| Grimsby | $ 43 | $ 33 |
| Pickering | $ 49 | $ 33 |
| Toronto | $ 66 | $ 34 |
| Ottawa | $ 53 | $ 34 |
| Oakville | $ 82 | $ 35 |
| Waterloo | $ 58 | $ 37 |
| Stratford | $ 42 | $ 38 |
| Kenora | $ 38 | $ 38 |
| Greenstone | $ 48 | $ 39 |
| Timmins | $ 30 | $ 40 |
| Peterborough | $ 39 | $ 40 |
| Quinte West | $ 37 | $ 40 |

## 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 |
|---|---|---|
| Fort Erie | $ 46 | $ 40 |
| Newmarket | $ 66 | $ 41 |
| Barrie | $ 48 | $ 41 |
| Ingersoll | $ 41 | $ 44 |
| Hamilton | $ 50 | $ 45 |
| Cambridge | $ 53 | $ 48 |
| Kingston | $ 57 | $ 49 |
| Parry Sound | $ 53 | $ 49 |
| Guelph | $ 64 | $ 49 |
| Brampton | $ 63 | $ 51 |
| St. Marys | $ 58 | $ 51 |
| Georgina | $ 70 | $ 51 |
| Collingwood | $ 89 | $ 52 |
| Greater Sudbury | $ 53 | $ 52 |
| Oshawa | $ 58 | $ 57 |
| Orillia | $ 64 | $ 57 |
| St. Catharines | $ 59 | $ 59 |
| Brockville | $ 63 | $ 64 |
| Sault Ste. Marie | $ 51 | $ 64 |
| Belleville | $ 64 | $ 65 |
| Owen Sound | $ 58 | $ 65 |
| St. Thomas | $ 51 | $ 68 |
| Sarnia | $ 65 | $ 72 |
| North Bay | $ 77 | $ 78 |
| Port Colborne | $ 72 | $ 78 |
| Tecumseh | $ 88 | $ 79 |
| Cornwall | $ 64 | $ 85 |
| Welland | $ 75 | $ 94 |
| Thunder Bay | $ 91 | $ 110 |
| Windsor | $ 83 | $ 115 |
| Elliot Lake | $ 66 | $ 143 |
| **Average** | **$ 44** | **$ 36** |
| **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 | 1273% | $ (50) | $ (27) |
| Leamington | 109% | $ (2) | $ (2) |
| Orangeville | 106% | $ (2) | $ (1) |
| Tecumseh | 130% | $ (1) | $ (1) |
| Timmins | 140% | $ (0) | $ (0) |
| Sault Ste. Marie | 100% | $ 0 | $ 0 |
| Wellesley | 92% | $ 0 | $ 0 |
| Lambton Shores | 72% | $ 0 | $ 0 |
| Milton | 100% | $ 0 | $ 0 |
| Scugog | 95% | $ 1 | $ 0 |
| Caledon | 95% | $ 2 | $ 1 |
| North Perth | 75% | $ 3 | $ 2 |
| Haldimand | 53% | $ 2 | $ 2 |
| Centre Wellington | 36% | $ 3 | $ 2 |
| Thorold | 1% | $ 3 | $ 2 |
| Brock | 74% | $ 4 | $ 3 |
| Woolwich | 38% | $ 4 | $ 3 |
| Niagara-on-the-Lake | 28% | $ 7 | $ 3 |
| Belleville | 82% | $ 3 | $ 3 |
| Huntsville | 83% | $ 6 | $ 3 |
| Halton Hills | 85% | $ 5 | $ 3 |
| West Lincoln | 56% | $ 4 | $ 3 |
| Quinte West | 19% | $ 3 | $ 4 |
| Guelph-Eramosa | | $ 7 | $ 4 |
| Port Colborne | 29% | $ 4 | $ 4 |
| Sarnia | 30% | $ 4 | $ 4 |
| Brampton | 39% | $ 6 | $ 5 |
| Innisfil | 41% | $ 9 | $ 5 |
| Whitchurch-Stouffville | 72% | $ 10 | $ 6 |
| Springwater | 52% | $ 9 | $ 6 |
| Kingsville | 15% | $ 7 | $ 6 |
| Strathroy-Caradoc | 35% | $ 6 | $ 6 |

## 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 |
|---|---|---|---|
| Kenora | 40% | $ 6 | $ 6 |
| Niagara Falls | 5% | $ 7 | $ 6 |
| Brockville | 1% | $ 6 | $ 6 |
| Espanola | 91% | $ 5 | $ 7 |
| St. Catharines | 13% | $ 7 | $ 7 |
| Guelph | 64% | $ 9 | $ 7 |
| Grimsby | 53% | $ 9 | $ 7 |
| Kincardine | 72% | $ 14 | $ 8 |
| Bracebridge | 80% | $ 15 | $ 8 |
| Whitby | 15% | $ 10 | $ 8 |
| Owen Sound | 59% | $ 7 | $ 8 |
| Vaughan | 63% | $ 22 | $ 10 |
| Collingwood | 39% | $ 17 | $ 10 |
| Greater Sudbury | 28% | $ 10 | $ 10 |
| Mississauga | 55% | $ 18 | $ 10 |
| Brant County | 51% | $ 16 | $ 10 |
| Prince Edward County | 2% | $ 16 | $ 11 |
| Meaford | 35% | $ 18 | $ 12 |
| King | 33% | $ 42 | $ 12 |
| Oakville | 54% | $ 31 | $ 13 |
| Stratford | 29% | $ 16 | $ 14 |
| Barrie | 61% | $ 17 | $ 14 |
| Peterborough | 33% | $ 15 | $ 15 |
| Chatham-Kent | 30% | $ 16 | $ 15 |
| Burlington | 47% | $ 30 | $ 16 |
| Aurora | 57% | $ 32 | $ 17 |
| North Bay | 25% | $ 17 | $ 17 |
| Fort Erie | -2% | $ 19 | $ 17 |
| Saugeen Shores | 4% | $ 32 | $ 17 |
| East Gwillimbury | 33% | $ 34 | $ 18 |
| Gravenhurst | 10% | $ 47 | $ 18 |
| Newmarket | 67% | $ 30 | $ 18 |

## 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 |
|---|---|---|---|
| St. Thomas | | $ 14 | $ 19 |
| Orillia | 47% | $ 22 | $ 19 |
| Pelham | 23% | $ 26 | $ 20 |
| Waterloo | 54% | $ 33 | $ 21 |
| Kingston | 24% | $ 25 | $ 21 |
| Pickering | 34% | $ 32 | $ 21 |
| Wilmot | 10% | $ 31 | $ 21 |
| London | 41% | $ 22 | $ 22 |
| Georgina | 18% | $ 31 | $ 23 |
| Lincoln | 22% | $ 31 | $ 23 |
| Clarington | 18% | $ 30 | $ 25 |
| Markham | 38% | $ 51 | $ 25 |
| Welland | 30% | $ 21 | $ 26 |
| Cambridge | 4% | $ 31 | $ 28 |
| Parry Sound | 12% | $ 31 | $ 29 |
| Toronto | 18% | $ 59 | $ 30 |
| Oshawa | 48% | $ 32 | $ 31 |
| Tillsonburg | 70% | $ 31 | $ 32 |
| Minto | 34% | $ 36 | $ 33 |
| Hamilton | 18% | $ 39 | $ 35 |
| Thunder Bay | 19% | $ 30 | $ 36 |
| Cornwall | 51% | $ 27 | $ 37 |
| Greenstone | 13% | $ 45 | $ 37 |
| Windsor | 13% | $ 28 | $ 39 |
| Kitchener | 11% | $ 44 | $ 40 |
| St. Marys | 50% | $ 68 | $ 60 |
| Elliot Lake | 29% | $ 28 | $ 61 |
| Ingersoll | 42% | $ 67 | $ 73 |
| Ottawa | 25% | $ 112 | $ 73 |
| **Average** | **58%** | **$ 19** | **$ 15** |
| **Median** | **39%** | **$ 16** | **$ 10** |

## Recreation Facilities—Golf, Marina, Ski Hill

*(Sorted by Net Costs per Capita, Excluding Amortization)*

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|---|
| Penetanguishene | 120.1% | $ (3) | $ (3) |
| Meaford | 113.2% | $ (2) | $ (2) |
| Port Colborne | 100.4% | $ (0) | $ (0) |
| Orillia | 102.9% | $ (0) | $ (0) |
| Gravenhurst | | $ 0 | $ 0 |
| Brampton | 70.8% | $ 0 | $ 0 |
| Burlington | 88.6% | $ 1 | $ 0 |
| Hamilton | 87.0% | $ 1 | $ 1 |
| Chatham-Kent | | $ 1 | $ 1 |
| Barrie | 76.9% | $ 1 | $ 1 |
| Belleville | 88.7% | $ 1 | $ 1 |
| Brockville | 87.7% | $ 1 | $ 1 |
| Brock | 58.1% | $ 1 | $ 1 |
| Kingsville | 80.0% | $ 1 | $ 1 |
| Markham | | $ 2 | $ 1 |
| Sault Ste. Marie | 51.8% | $ 2 | $ 2 |
| Oakville | 69.9% | $ 2 | $ 1 |
| Kitchener | 82.7% | $ 2 | $ 2 |
| Quinte West | 5.3% | $ 2 | $ 2 |
| Kingston | 83.1% | $ 2 | $ 2 |
| Leamington | 89.5% | $ 3 | $ 3 |
| Mississauga | 59.3% | $ 3 | $ 2 |
| London | 70.5% | $ 3 | $ 3 |
| Ottawa | 0.3% | $ 3 | $ 2 |
| Prince Edward County | 63.9% | $ 3 | $ 2 |
| Cornwall | 24.6% | $ 3 | $ 5 |
| Toronto | 58.5% | $ 3 | $ 2 |
| St. Catharines | 41.7% | $ 3 | $ 4 |
| Peterborough | | $ 4 | $ 4 |
| Saugeen Shores | 88.5% | $ 5 | $ 3 |
| North Bay | 11.4% | $ 5 | $ 5 |
| Strathroy-Caradoc | | $ 5 | $ 5 |
| Windsor | 68.7% | $ 6 | $ 9 |
| Elliot Lake | | $ 7 | $ 15 |
| Waterloo | 6.1% | $ 8 | $ 5 |
| Greater Sudbury | 19.8% | $ 8 | $ 8 |
| The Blue Mountains | 88.4% | $ 10 | $ 2 |
| Thunder Bay | 60.6% | $ 11 | $ 14 |
| Georgina | 41.3% | $ 13 | $ 10 |
| Huntsville | | $ 14 | $ 8 |
| Kincardine | 39.1% | $ 16 | $ 9 |
| Parry Sound | 0.3% | $ 18 | $ 17 |
| Lambton Shores | 40.0% | $ 32 | $ 15 |
| **Average** | **62.2%** | **$ 5** | **$ 4** |
| **Median** | **69.3%** | **$ 3** | **$ 2** |

## Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

| 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 |
|---|---|---|---|---|---|
| The Blue Mountains | 39% | $ 48 | $ 66 | $ 8 | $ 11 |
| Markham | | $ 10 | $ 30 | $ 5 | $ 15 |
| Grimsby | 59% | $ 24 | $ 25 | $ 18 | $ 19 |
| Springwater | 64% | $ 12 | $ 30 | $ 8 | $ 19 |
| Puslinch | 0% | $ 49 | $ 63 | $ 19 | $ 24 |
| King | 58% | $ 61 | $ 83 | $ 18 | $ 24 |
| Ottawa | | $ 26 | $ 37 | $ 17 | $ 24 |
| Vaughan | 6% | $ 45 | $ 57 | $ 20 | $ 25 |
| Kingsville | 33% | $ 26 | $ 31 | $ 22 | $ 26 |
| East Gwillimbury | 41% | $ 45 | $ 51 | $ 23 | $ 26 |
| Mapleton | 38% | $ 38 | $ 50 | $ 20 | $ 27 |
| West Lincoln | 32% | $ 28 | $ 31 | $ 25 | $ 27 |
| Scugog | 46% | $ 50 | $ 50 | $ 31 | $ 31 |
| Sarnia | 57% | $ 29 | $ 29 | $ 32 | $ 32 |
| Grey Highlands | 39% | $ 51 | $ 66 | $ 25 | $ 33 |
| Guelph-Eramosa | 3% | $ 51 | $ 61 | $ 28 | $ 33 |
| Toronto | 5% | $ 59 | $ 66 | $ 30 | $ 33 |
| Brockville | 62% | $ 20 | $ 34 | $ 21 | $ 34 |
| North Middlesex | 58% | $ 49 | $ 70 | $ 24 | $ 35 |
| Tecumseh | 63% | $ 25 | $ 39 | $ 22 | $ 35 |
| Pelham | 10% | $ 45 | $ 49 | $ 34 | $ 37 |
| Oakville | 2% | $ 71 | $ 90 | $ 30 | $ 38 |
| St. Thomas | 61% | $ 18 | $ 29 | $ 24 | $ 38 |
| Mississauga | 17% | $ 52 | $ 67 | $ 30 | $ 39 |
| Lincoln | 40% | $ 32 | $ 52 | $ 24 | $ 39 |
| Meaford | 30% | $ 48 | $ 63 | $ 30 | $ 40 |
| Hamilton | 39% | $ 33 | $ 46 | $ 29 | $ 41 |
| Whitby | 64% | $ 37 | $ 52 | $ 29 | $ 41 |
| Erin | 48% | $ 59 | $ 75 | $ 32 | $ 41 |
| Brock | 40% | $ 54 | $ 64 | $ 35 | $ 42 |
| Burlington | 30% | $ 55 | $ 84 | $ 30 | $ 46 |
| Whitchurch-Stouffville | 43% | $ 53 | $ 85 | $ 29 | $ 47 |
| Pickering | 40% | $ 56 | $ 71 | $ 37 | $ 47 |
| Kitchener | 46% | $ 41 | $ 53 | $ 37 | $ 49 |
| Guelph | 30% | $ 53 | $ 65 | $ 41 | $ 50 |

## Recreation Facilities—Other (cont'd)

(sorted by net costs per Capita, Including Amortization)

| 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 |
|---|---|---|---|---|---|
| Milton | 49% | $ 48 | $ 89 | $ 27 | $ 50 |
| Chatham-Kent | 42% | $ 45 | $ 56 | $ 42 | $ 52 |
| Thorold | 35% | $ 48 | $ 57 | $ 44 | $ 53 |
| Peterborough | 73% | $ 31 | $ 54 | $ 31 | $ 55 |
| Cambridge | 35% | $ 47 | $ 61 | $ 42 | $ 55 |
| Huntsville | 36% | $ 63 | $ 102 | $ 35 | $ 56 |
| Greater Sudbury | 43% | $ 48 | $ 58 | $ 47 | $ 57 |
| Quinte West | 24% | $ 39 | $ 53 | $ 42 | $ 58 |
| Niagara-on-the-Lake | 11% | $ 115 | $ 150 | $ 45 | $ 58 |
| Wainfleet | 28% | $ 67 | $ 82 | $ 48 | $ 58 |
| London | 7% | $ 46 | $ 61 | $ 45 | $ 60 |
| Halton Hills | 35% | $ 75 | $ 104 | $ 44 | $ 61 |
| Saugeen Shores | 36% | $ 97 | $ 113 | $ 53 | $ 61 |
| Caledon | 25% | $ 87 | $ 144 | $ 37 | $ 62 |
| Aurora | 31% | $ 81 | $ 121 | $ 42 | $ 62 |
| Wilmot | 50% | $ 62 | $ 92 | $ 43 | $ 63 |
| Orillia | 54% | $ 38 | $ 71 | $ 34 | $ 64 |
| Innisfil | 34% | $ 78 | $ 107 | $ 48 | $ 65 |
| Collingwood | 11% | $ 74 | $ 112 | $ 43 | $ 65 |
| Wellesley | 45% | $ 72 | $ 94 | $ 50 | $ 66 |
| Minto | 66% | $ 43 | $ 72 | $ 39 | $ 66 |
| Barrie | 31% | $ 56 | $ 78 | $ 48 | $ 67 |
| North Bay | 32% | $ 49 | $ 67 | $ 49 | $ 67 |
| Brant County | 31% | $ 76 | $ 103 | $ 50 | $ 68 |
| Prince Edward County | 10% | $ 82 | $ 102 | $ 55 | $ 68 |
| North Perth | 41% | $ 87 | $ 107 | $ 56 | $ 69 |
| Gravenhurst | 17% | $ 112 | $ 182 | $ 43 | $ 69 |
| Kingston | 47% | $ 53 | $ 82 | $ 46 | $ 71 |
| Strathroy-Caradoc | 63% | $ 32 | $ 74 | $ 30 | $ 71 |
| Fort Erie | 23% | $ 59 | $ 81 | $ 53 | $ 71 |
| Wellington North | 47% | $ 65 | $ 93 | $ 50 | $ 72 |
| Parry Sound | 34% | $ 52 | $ 78 | $ 49 | $ 73 |
| Haldimand | 27% | $ 68 | $ 93 | $ 56 | $ 76 |
| Georgina | 30% | $ 80 | $ 104 | $ 58 | $ 76 |
| Woolwich | 43% | $ 78 | $ 112 | $ 54 | $ 77 |

## Recreation Facilities—Other (cont'd)

(sorted by net costs per Capita, Including Amortization)

| 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 |
|---|---|---|---|---|---|
| Newmarket | 2.6% | $ 107 | $ 130 | $ 66 | $ 80 |
| Waterloo | 36.3% | $ 106 | $ 133 | $ 67 | $ 84 |
| Brampton | 19.3% | $ 90 | $ 110 | $ 72 | $ 88 |
| Lambton Shores | 1.9% | $ 141 | $ 202 | $ 61 | $ 88 |
| North Dumfries | 4.5% | $ 115 | $ 166 | $ 61 | $ 89 |
| Niagara Falls | 50.2% | $ 66 | $ 105 | $ 56 | $ 89 |
| Thunder Bay | 35.7% | $ 68 | $ 76 | $ 82 | $ 92 |
| Bracebridge | 13.6% | $ 138 | $ 179 | $ 71 | $ 93 |
| Windsor | 54.3% | $ 38 | $ 67 | $ 52 | $ 93 |
| Centre Wellington | 16.6% | $ 118 | $ 135 | $ 82 | $ 93 |
| Clarington | 17.6% | $ 99 | $ 119 | $ 82 | $ 99 |
| Ingersoll | 24.3% | $ 65 | $ 91 | $ 71 | $ 100 |
| Leamington | 30.1% | $ 77 | $ 95 | $ 83 | $ 102 |
| Timmins | 33.7% | $ 71 | $ 78 | $ 93 | $ 103 |
| Kincardine | 10.0% | $ 149 | $ 198 | $ 79 | $ 104 |
| Sault Ste. Marie | 23.2% | $ 69 | $ 87 | $ 86 | $ 109 |
| Middlesex Centre | | $ 173 | $ 206 | $ 93 | $ 111 |
| St. Catharines | 28.2% | $ 80 | $ 111 | $ 81 | $ 112 |
| Orangeville | 37.1% | $ 92 | $ 137 | $ 78 | $ 116 |
| Oshawa | 40.7% | $ 94 | $ 125 | $ 92 | $ 123 |
| Belleville | 28.7% | $ 93 | $ 124 | $ 95 | $ 126 |
| Tillsonburg | 3.5% | $ 113 | $ 134 | $ 117 | $ 140 |
| Cornwall | 36.8% | $ 74 | $ 107 | $ 99 | $ 143 |
| Owen Sound | 5.3% | $ 75 | $ 129 | $ 84 | $ 145 |
| Stratford | 3.6% | $ 135 | $ 167 | $ 121 | $ 149 |
| Kenora | 33.8% | $ 144 | $ 157 | $ 144 | $ 156 |
| Port Colborne | 28.9% | $ 76 | $ 151 | $ 83 | $ 164 |
| Elliot Lake | 32.8% | $ 73 | $ 77 | $ 156 | $ 166 |
| Welland | 8.2% | $ 110 | $ 140 | $ 138 | $ 175 |
| St. Marys | 37.3% | $ 157 | $ 235 | $ 137 | $ 206 |
| Espanola | 13.5% | $ 166 | $ 167 | $ 237 | $ 238 |
| Greenstone | 3.4% | $ 302 | $ 361 | $ 248 | $ 296 |
| **Average** | **32.3%** | **$ 70** | **$ 94** | **$ 55** | **$ 73** |
| **Median** | **33.7%** | **$ 62** | **$ 83** | **$ 45** | **$ 63** |

## 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 |
| North Middlesex | $ 2 | $ 2 | $ 1 | $ 1 |
| Wellesley | $ 0 | $ 2 | $ 0 | $ 1 |
| Kincardine | $ 2 | $ 4 | $ 1 | $ 2 |
| Lambton Shores | $ 2 | $ 5 | $ 1 | $ 2 |
| Saugeen Shores | $ 6 | $ 9 | $ 3 | $ 5 |
| Grey Highlands | $ 24 | $ 30 | $ 12 | $ 15 |
| The Blue Mountains | $ 91 | $ 110 | $ 15 | $ 18 |
| Gravenhurst | $ 46 | $ 53 | $ 17 | $ 20 |
| West Lincoln | $ 18 | $ 23 | $ 16 | $ 21 |
| North Perth | $ 43 | $ 45 | $ 28 | $ 29 |
| Parry Sound | $ 27 | $ 31 | $ 25 | $ 29 |
| Meaford | $ 50 | $ 52 | $ 31 | $ 33 |
| Brock | $ 51 | $ 56 | $ 33 | $ 36 |
| Wainfleet | $ 54 | $ 60 | $ 38 | $ 43 |
| St. Marys | $ 63 | $ 74 | $ 55 | $ 65 |
| Greenstone | $ 72 | $ 81 | $ 59 | $ 66 |
| Espanola | $ 53 | $ 54 | $ 76 | $ 77 |
| Elliot Lake | $ 38 | $ 42 | $ 82 | $ 89 |
| **Population < 15,000** | | | | |
| **Average** | **$ 34** | **$ 39** | **$ 26** | **$ 29** |
| **Median** | **$ 38** | **$ 42** | **$ 17** | **$ 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 | $ (91) | $ (90) | $ (49) | $ (49) |
| Strathroy-Caradoc | $ (9) | $ (7) | $ (9) | $ (7) |
| Leamington | | $ 0 | | $ 1 |
| Tecumseh | $ 0 | $ 1 | $ 0 | $ 1 |
| Kingsville | | $ 2 | | $ 2 |
| Niagara-on-the-Lake | $ 38 | $ 45 | $ 15 | $ 17 |
| Springwater | $ 26 | $ 29 | $ 17 | $ 18 |
| King | $ 66 | $ 74 | $ 19 | $ 21 |
| Scugog | $ 33 | $ 36 | $ 21 | $ 23 |
| East Gwillimbury | $ 47 | $ 47 | $ 24 | $ 24 |
| Bracebridge | $ 45 | $ 51 | $ 23 | $ 26 |
| Huntsville | $ 42 | $ 49 | $ 23 | $ 27 |
| Prince Edward County | $ 37 | $ 42 | $ 25 | $ 28 |
| Grimsby | $ 32 | $ 37 | $ 24 | $ 28 |
| Thorold | $ 29 | $ 33 | $ 26 | $ 30 |
| Brockville | $ 33 | $ 36 | $ 34 | $ 37 |
| Lincoln | $ 41 | $ 50 | $ 31 | $ 38 |
| Port Colborne | $ 31 | $ 35 | $ 33 | $ 39 |
| Pelham | $ 47 | $ 52 | $ 36 | $ 40 |
| Kenora | $ 39 | $ 44 | $ 39 | $ 43 |
| Owen Sound | $ 29 | $ 39 | $ 32 | $ 44 |
| Orangeville | $ 44 | $ 53 | $ 38 | $ 45 |
| Collingwood | $ 70 | $ 93 | $ 41 | $ 54 |
| **Population 15,000 - 29,999** | | | | |
| **Average** | **$ 30** | **$ 33** | **$ 21** | **$ 23** |
| **Median** | **$ 37** | **$ 39** | **$ 24** | **$ 27** |

**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 | $ 30 | $ 33 | $ 16 | $ 18 |
| Caledon | $ 48 | $ 52 | $ 20 | $ 22 |
| Newmarket | $ 33 | $ 38 | $ 20 | $ 23 |
| Clarington | $ 28 | $ 33 | $ 23 | $ 28 |
| Haldimand | $ 30 | $ 35 | $ 25 | $ 29 |
| Quinte West | $ 24 | $ 29 | $ 26 | $ 32 |
| Brant County | $ 41 | $ 49 | $ 27 | $ 32 |
| Aurora | $ 57 | $ 65 | $ 29 | $ 33 |
| Georgina | $ 42 | $ 48 | $ 31 | $ 35 |
| Peterborough | $ 33 | $ 39 | $ 33 | $ 39 |
| Halton Hills | $ 56 | $ 72 | $ 33 | $ 42 |
| North Bay | $ 38 | $ 42 | $ 38 | $ 42 |
| Pickering | $ 59 | $ 66 | $ 39 | $ 44 |
| Fort Erie | $ 44 | $ 50 | $ 39 | $ 44 |
| Belleville | $ 35 | $ 44 | $ 35 | $ 45 |
| Niagara Falls | $ 50 | $ 57 | $ 43 | $ 48 |
| Cornwall | $ 29 | $ 36 | $ 39 | $ 48 |
| Sault Ste. Marie | $ 37 | $ 41 | $ 46 | $ 51 |
| Timmins | $ 36 | $ 40 | $ 48 | $ 53 |
| Welland | $ 39 | $ 43 | $ 49 | $ 53 |
| Innisfil | $ 86 | $ 101 | $ 52 | $ 61 |
| St. Thomas | $ 58 | $ 59 | $ 77 | $ 78 |
| Stratford | $ 90 | $ 99 | $ 81 | $ 88 |
| Orillia | $ 78 | $ 110 | $ 69 | $ 98 |
| **Population 30,000 - 99,999** | | | | |
| **Average** | **$ 44** | **$ 51** | **$ 38** | **$ 44** |
| **Median** | **$ 39** | **$ 44** | **$ 35** | **$ 42** |

***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 |
|---|---|---|---|---|
| Whitby | $ (3) | $ 5 | $ (2) | $ 4 |
| Oakville | $ 44 | $ 48 | $ 19 | $ 21 |
| Markham | $ 35 | $ 43 | $ 17 | $ 21 |
| Vaughan | $ 43 | $ 49 | $ 19 | $ 22 |
| Brampton | $ 23 | $ 29 | $ 18 | $ 23 |
| Milton | $ 37 | $ 47 | $ 21 | $ 26 |
| Mississauga | $ 44 | $ 52 | $ 26 | $ 30 |
| Burlington | $ 51 | $ 61 | $ 28 | $ 33 |
| Toronto | $ 60 | $ 72 | $ 31 | $ 37 |
| Ottawa | $ 56 | $ 57 | $ 36 | $ 37 |
| St. Catharines | $ 31 | $ 38 | $ 31 | $ 38 |
| Waterloo | $ 48 | $ 62 | $ 30 | $ 39 |
| Chatham-Kent | $ 38 | $ 43 | $ 35 | $ 40 |
| Wellington County | $ 14 | $ 18 | $ 33 | $ 43 |
| Kingston | $ 42 | $ 53 | $ 36 | $ 45 |
| Cambridge | $ 49 | $ 51 | $ 44 | $ 46 |
| Barrie | $ 45 | $ 54 | $ 38 | $ 47 |
| Kitchener | $ 43 | $ 53 | $ 39 | $ 49 |
| Greater Sudbury | $ 41 | $ 50 | $ 40 | $ 49 |
| Guelph | $ 58 | $ 65 | $ 45 | $ 50 |
| Hamilton | $ 49 | $ 59 | $ 44 | $ 53 |
| London | $ 48 | $ 57 | $ 48 | $ 56 |
| Windsor | $ 35 | $ 42 | $ 48 | $ 58 |
| Oshawa | $ 53 | $ 61 | $ 52 | $ 60 |
| Thunder Bay | $ 51 | $ 57 | $ 61 | $ 69 |
| **Population > 100,000** | | | | |
| **Average** | **$ 41** | **$ 49** | **$ 33** | **$ 40** |
| **Median** | **$ 44** | **$ 52** | **$ 35** | **$ 40** |

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

| 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 |
|---|---|---|---|---|---|
| Wellesley | 92% | $ 0 | $ 0 | $ 0 | $ 0 |
| Burlington | | $ (0) | $ 0 | $ (0) | $ 0 |
| London | 8% | $ 1 | $ 1 | $ 1 | $ 1 |
| Mississauga | 12% | $ 2 | $ 2 | $ 1 | $ 1 |
| Greater Sudbury | 15% | $ 1 | $ 1 | $ 1 | $ 1 |
| Oakville | 15% | $ 3 | $ 3 | $ 1 | $ 1 |
| Minto | | $ 1 | $ 1 | $ 1 | $ 1 |
| Oshawa | | | $ 1 | | $ 1 |
| North Bay | | $ 0 | $ 2 | $ 0 | $ 2 |
| Toronto | 9% | $ 4 | $ 4 | $ 2 | $ 2 |
| The Blue Mountains | 0% | $ 12 | $ 12 | $ 2 | $ 2 |
| Markham | 28% | $ 4 | $ 4 | $ 2 | $ 2 |
| Newmarket | 4% | $ 4 | $ 4 | $ 3 | $ 3 |
| Ottawa | 7% | $ 4 | $ 4 | $ 3 | $ 3 |
| Waterloo | 3% | $ 4 | $ 5 | $ 2 | $ 3 |
| Kingston | 15% | $ 4 | $ 4 | $ 3 | $ 3 |
| Windsor | 6% | $ 2 | $ 2 | $ 3 | $ 3 |
| King | 21% | $ 11 | $ 11 | $ 3 | $ 3 |
| Clarington | 14% | $ 4 | $ 4 | $ 3 | $ 4 |
| Owen Sound | | $ 3 | $ 3 | $ 4 | $ 4 |
| Barrie | | $ 4 | $ 5 | $ 3 | $ 4 |
| Parry Sound | | $ 5 | $ 5 | $ 4 | $ 4 |
| Scugog | 30% | $ 8 | $ 8 | $ 5 | $ 5 |
| Chatham-Kent | 15% | $ 6 | $ 6 | $ 5 | $ 5 |
| Hamilton | 16% | $ 6 | $ 6 | $ 5 | $ 5 |
| Whitchurch-Stouffville | 24% | $ 7 | $ 12 | $ 4 | $ 6 |
| Strathroy-Caradoc | 20% | $ 6 | $ 7 | $ 6 | $ 7 |
| Meaford | 21% | $ 11 | $ 12 | $ 7 | $ 7 |
| Grimsby | 17% | $ 10 | $ 10 | $ 7 | $ 8 |
| Pickering | 14% | $ 12 | $ 12 | $ 8 | $ 8 |

**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 |
|---|---|---|---|---|---|
| Belleville | | $ 8 | $ 8 | $ 8 | $ 8 |
| Lincoln | 23% | $ 10 | $ 11 | $ 8 | $ 8 |
| Collingwood | 16% | $ 12 | $ 14 | $ 7 | $ 8 |
| Huntsville | 36% | $ 13 | $ 15 | $ 7 | $ 8 |
| Peterborough | 22% | $ 9 | $ 9 | $ 9 | $ 9 |
| Guelph | 17% | $ 9 | $ 12 | $ 7 | $ 9 |
| Ingersoll | 17% | $ 10 | $ 11 | $ 11 | $ 12 |
| Prince Edward County | 17% | $ 15 | $ 18 | $ 10 | $ 12 |
| Brockville | 17% | $ 12 | $ 13 | $ 13 | $ 13 |
| Niagara Falls | 8% | $ 12 | $ 16 | $ 10 | $ 14 |
| St. Catharines | | $ 14 | $ 15 | $ 14 | $ 15 |
| Cornwall | | $ 11 | $ 11 | $ 15 | $ 15 |
| Timmins | 19% | $ 11 | $ 12 | $ 15 | $ 16 |
| Port Colborne | 20% | $ 15 | $ 17 | $ 17 | $ 18 |
| Tillsonburg | 29% | $ 18 | $ 19 | $ 19 | $ 20 |
| Kenora | 26% | $ 22 | $ 23 | $ 22 | $ 23 |
| Elliot Lake | 10% | $ 15 | $ 15 | $ 33 | $ 33 |
| St. Marys | 13% | $ 34 | $ 38 | $ 30 | $ 33 |
| **Average** | **18%** | **$ 8** | **$ 9** | **$ 7** | **$ 8** |
| **Median** | **17%** | **$ 8** | **$ 8** | **$ 5** | **$ 5** |
| Region Halton | 14% | $ 2 | $ 2 | $ 1 | $ 1 |
| Region Waterloo | 8% | $ 13 | $ 16 | $ 11 | $ 13 |
| **Region Average** | **11%** | **$ 8** | **$ 9** | **$ 6** | **$ 7** |
| **Region Median** | **11%** | **$ 8** | **$ 9** | **$ 6** | **$ 7** |
| Elgin County | 18% | $ 4 | $ 4 | $ 3 | $ 3 |
| Simcoe County | 15% | $ 7 | $ 7 | $ 4 | $ 4 |
| Dufferin County | 8% | $ 17 | $ 18 | $ 11 | $ 11 |
| Wellington County | 7% | $ 19 | $ 21 | $ 11 | $ 12 |
| Bruce County | 12% | $ 32 | $ 40 | $ 15 | $ 19 |
| **County Average** | **12%** | **$ 16** | **$ 18** | **$ 9** | **$ 10** |
| **County Median** | **12%** | **$ 17** | **$ 18** | **$ 11** | **$ 11** |

## Cultural Services

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

| 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 |
|---|---|---|---|---|---|
| Belleville | 177% | $ (2) | $ (2) | $ (2) | $ (2) |
| East Gwillimbury | | $ 0 | $ 0 | $ 0 | $ 0 |
| Pickering | | $ 0 | $ 0 | $ 0 | $ 0 |
| Saugeen Shores | 3% | $ 0 | $ 0 | $ 0 | $ 0 |
| Sarnia | | $ 0 | $ 0 | $ 0 | $ 0 |
| Niagara Falls | | $ 0 | $ 0 | $ 0 | $ 0 |
| Whitby | 6% | $ 0 | $ 1 | $ 0 | $ 0 |
| Springwater | 2% | $ 1 | $ 1 | $ 0 | $ 0 |
| Bracebridge | | $ 2 | $ 2 | $ 1 | $ 1 |
| Kingsville | 24% | $ 1 | $ 1 | $ 1 | $ 1 |
| Stratford | | $ 2 | $ 2 | $ 2 | $ 2 |
| Grey Highlands | 35% | $ 5 | $ 5 | $ 2 | $ 2 |
| Brant County | | $ 4 | $ 4 | $ 2 | $ 2 |
| Clarington | 31% | $ 3 | $ 4 | $ 3 | $ 3 |
| Vaughan | 11% | $ 8 | $ 8 | $ 3 | $ 4 |
| Minto | 95% | $ 1 | $ 4 | $ 1 | $ 4 |
| Thorold | 11% | $ 3 | $ 4 | $ 3 | $ 4 |
| Halton Hills | 31% | $ 6 | $ 7 | $ 3 | $ 4 |
| Pelham | | $ 6 | $ 6 | $ 4 | $ 4 |
| Orangeville | 18% | $ 5 | $ 5 | $ 4 | $ 4 |
| Markham | 47% | $ 8 | $ 9 | $ 4 | $ 5 |
| Whitchurch-Stouffville | 40% | $ 6 | $ 9 | $ 3 | $ 5 |
| Leamington | 4% | $ 3 | $ 4 | $ 4 | $ 5 |
| St. Thomas | 2% | $ 2 | $ 4 | $ 2 | $ 5 |
| Newmarket | 30% | $ 8 | $ 8 | $ 5 | $ 5 |
| Cornwall | | $ 4 | $ 4 | $ 5 | $ 5 |
| Ingersoll | | $ 5 | $ 5 | $ 5 | $ 5 |
| Mississauga | 12% | $ 7 | $ 10 | $ 4 | $ 6 |
| Wilmot | 24% | $ 10 | $ 10 | $ 7 | $ 7 |
| Tecumseh | 33% | $ 8 | $ 8 | $ 7 | $ 7 |
| Waterloo | 7% | $ 11 | $ 11 | $ 7 | $ 7 |
| Greater Sudbury | 5% | $ 7 | $ 8 | $ 7 | $ 7 |
| Centre Wellington | 4% | $ 10 | $ 11 | $ 7 | $ 8 |
| Grimsby | 25% | $ 10 | $ 11 | $ 8 | $ 8 |
| Quinte West | 1% | $ 8 | $ 8 | $ 9 | $ 9 |
| Kincardine | 1% | $ 15 | $ 17 | $ 8 | $ 9 |
| Georgina | 21% | $ 13 | $ 13 | $ 9 | $ 9 |

## Cultural Services (cont'd)

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

| 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 |
|---|---|---|---|---|---|
| Oakville | 32% | $ 22 | $ 22 | $ 9 | $ 9 |
| Welland | | $ 8 | $ 8 | $ 10 | $ 10 |
| Oshawa | | $ 11 | $ 11 | $ 10 | $ 10 |
| North Bay | | $ 10 | $ 10 | $ 10 | $ 10 |
| Huntsville | 29% | $ 19 | $ 20 | $ 10 | $ 11 |
| Brampton | 27% | $ 11 | $ 14 | $ 8 | $ 11 |
| St. Marys | | $ 13 | $ 13 | $ 11 | $ 11 |
| Milton | 34% | $ 15 | $ 22 | $ 9 | $ 12 |
| Chatham-Kent | 41% | $ 10 | $ 14 | $ 9 | $ 13 |
| Hamilton | 30% | $ 14 | $ 15 | $ 13 | $ 13 |
| Collingwood | 51% | $ 23 | $ 23 | $ 13 | $ 13 |
| Espanola | 9% | $ 9 | $ 9 | $ 13 | $ 13 |
| Kitchener | 70% | $ 12 | $ 15 | $ 11 | $ 14 |
| St. Catharines | 50% | $ 12 | $ 14 | $ 12 | $ 14 |
| Burlington | 34% | $ 20 | $ 26 | $ 11 | $ 14 |
| Greenstone | | $ 17 | $ 17 | $ 14 | $ 14 |
| Toronto | 46% | $ 29 | $ 31 | $ 15 | $ 16 |
| Cambridge | 16% | $ 16 | $ 17 | $ 14 | $ 16 |
| London | 15% | $ 13 | $ 16 | $ 13 | $ 16 |
| Barrie | 11% | $ 16 | $ 18 | $ 14 | $ 16 |
| Port Colborne | 24% | $ 10 | $ 15 | $ 11 | $ 17 |
| Brockville | 57% | $ 16 | $ 17 | $ 16 | $ 17 |
| Fort Erie | 10% | $ 17 | $ 19 | $ 15 | $ 17 |
| Haldimand | 6% | $ 22 | $ 22 | $ 18 | $ 18 |
| Gravenhurst | 29% | $ 49 | $ 56 | $ 18 | $ 21 |
| Ottawa | 7% | $ 31 | $ 34 | $ 20 | $ 22 |
| Windsor | 0% | $ 18 | $ 19 | $ 25 | $ 26 |
| Guelph | 25% | $ 29 | $ 34 | $ 22 | $ 26 |
| Sault Ste. Marie | 16% | $ 21 | $ 21 | $ 26 | $ 26 |
| Owen Sound | 37% | $ 23 | $ 26 | $ 26 | $ 29 |
| Meaford | 48% | $ 44 | $ 48 | $ 28 | $ 30 |
| Kingston | 31% | $ 36 | $ 41 | $ 31 | $ 36 |
| Peterborough | 2% | $ 30 | $ 40 | $ 31 | $ 40 |
| Thunder Bay | 43% | $ 41 | $ 44 | $ 50 | $ 53 |
| Orillia | 24% | $ 52 | $ 62 | $ 46 | $ 55 |
| Elliot Lake | 43% | $ 33 | $ 40 | $ 70 | $ 86 |
| Parry Sound | 44% | $ 109 | $ 156 | $ 101 | $ 144 |
| **Average** | **28%** | **$ 14** | **$ 17** | **$ 12** | **$ 14** |
| **Median** | **25%** | **$ 10** | **$ 11** | **$ 9** | **$ 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 % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|---|
| Aurora | 134% | $ (12) | $ (6) |
| Lambton Shores | 398% | $ (6) | $ (3) |
| Brock | 102% | $ (0) | $ (0) |
| East Gwillimbury | 101% | $ (0) | $ (0) |
| Wellington North | 106% | $ (0) | $ (0) |
| Whitchurch-Stouffville | 95% | $ 1 | $ 1 |
| Sarnia | 89% | $ 1 | $ 2 |
| Puslinch | 71% | $ 7 | $ 3 |
| Scugog | 67% | $ 5 | $ 3 |
| Mapleton | 40% | $ 6 | $ 3 |
| Kitchener | 69% | $ 4 | $ 3 |
| Wilmot | 49% | $ 5 | $ 3 |
| Saugeen Shores | 31% | $ 7 | $ 4 |
| Grey Highlands | 50% | $ 8 | $ 4 |
| Tillsonburg | 17% | $ 5 | $ 5 |
| Minto | 2% | $ 6 | $ 5 |
| North Dumfries | 40% | $ 12 | $ 6 |
| Wellesley | 22% | $ 10 | $ 7 |
| Newmarket | 12% | $ 12 | $ 7 |
| North Perth | | $ 11 | $ 7 |
| Strathroy-Caradoc | 33% | $ 8 | $ 7 |
| Middlesex Centre | 62% | $ 15 | $ 8 |
| Guelph-Eramosa | 25% | $ 15 | $ 8 |
| North Middlesex | 54% | $ 16 | $ 8 |
| The Blue Mountains | 52% | $ 51 | $ 8 |
| Markham | 51% | $ 17 | $ 8 |
| Mississauga | 23% | $ 14 | $ 8 |
| Woolwich | 44% | $ 12 | $ 8 |
| Centre Wellington | 30% | $ 12 | $ 9 |
| Niagara Falls | 28% | $ 11 | $ 9 |
| King | 45% | $ 32 | $ 9 |
| Milton | 65% | $ 17 | $ 10 |
| Kincardine | 21% | $ 18 | $ 10 |
| Grimsby | 43% | $ 13 | $ 10 |
| Whitby | 47% | $ 13 | $ 10 |
| Springwater | 39% | $ 16 | $ 10 |
| Meaford | 24% | $ 17 | $ 11 |

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|---|
| Burlington | 36% | $ 20 | $ 11 |
| Kingsville | 17% | $ 13 | $ 11 |
| Orangeville | 15% | $ 13 | $ 11 |
| Niagara-on-the-Lake | 37% | $ 31 | $ 12 |
| Cambridge | 21% | $ 13 | $ 12 |
| Vaughan | 38% | $ 28 | $ 12 |
| St. Catharines | 20% | $ 12 | $ 13 |
| Oakville | 45% | $ 30 | $ 13 |
| Owen Sound | 21% | $ 11 | $ 13 |
| Gravenhurst | 30% | $ 36 | $ 14 |
| Georgina | 27% | $ 19 | $ 14 |
| Erin | 18% | $ 25 | $ 14 |
| Bracebridge | 23% | $ 29 | $ 15 |
| Oshawa | | $ 16 | $ 16 |
| Collingwood | 25% | $ 28 | $ 16 |
| Huntsville | 0% | $ 30 | $ 16 |
| Pickering | 21% | $ 25 | $ 17 |
| Lincoln | 29% | $ 23 | $ 17 |
| Halton Hills | 25% | $ 30 | $ 17 |
| Pelham | 20% | $ 24 | $ 18 |
| Brampton | 15% | $ 23 | $ 19 |
| Wainfleet | 13% | $ 27 | $ 19 |
| Waterloo | 23% | $ 31 | $ 20 |
| Welland | 21% | $ 16 | $ 20 |
| Fort Erie | 35% | $ 24 | $ 21 |
| West Lincoln | 48% | $ 24 | $ 21 |
| Clarington | 15% | $ 27 | $ 22 |
| Tecumseh | 8% | $ 25 | $ 23 |
| Port Colborne | 14% | $ 21 | $ 23 |
| Thorold | 14% | $ 26 | $ 24 |
| Leamington | 10% | $ 24 | $ 25 |
| Caledon | 16% | $ 77 | $ 33 |
| Innisfil | 46% | $ 56 | $ 34 |
| **Lower Tier** | | | |
| **Average** | **43%** | **$ 18** | **$ 11** |
| **Median** | **30%** | **$ 16** | **$ 10** |

## 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 |
|---|---|---|---|
| Greenstone | 179% | $ (12) | $ (10) |
| Chatham-Kent | 42% | $ 5 | $ 5 |
| Stratford | | $ 9 | $ 8 |
| Ottawa | 43% | $ 13 | $ 8 |
| Elliot Lake | | $ 4 | $ 8 |
| Prince Edward County | 38% | $ 17 | $ 11 |
| Sault Ste. Marie | 39% | $ 10 | $ 13 |
| Hamilton | 48% | $ 16 | $ 14 |
| St. Thomas | 33% | $ 11 | $ 14 |
| Barrie | 14% | $ 17 | $ 15 |
| Toronto | 25% | $ 30 | $ 15 |
| Belleville | 19% | $ 15 | $ 15 |
| Guelph | 17% | $ 21 | $ 16 |
| Quinte West | 20% | $ 15 | $ 16 |
| London | 17% | $ 17 | $ 17 |
| North Bay | 9% | $ 17 | $ 17 |
| Espanola | 9% | $ 12 | $ 18 |
| Brockville | 7% | $ 19 | $ 19 |
| Kingston | 25% | $ 23 | $ 20 |
| Parry Sound | 9% | $ 22 | $ 20 |
| Greater Sudbury | 15% | $ 22 | $ 21 |
| Kenora | 16% | $ 22 | $ 22 |
| Thunder Bay | 14% | $ 18 | $ 22 |
| Cornwall | 15% | $ 17 | $ 23 |
| Brant County | 0% | $ 35 | $ 23 |
| Orillia | 17% | $ 26 | $ 23 |
| Peterborough | 8% | $ 24 | $ 25 |
| Windsor | 17% | $ 18 | $ 25 |
| Timmins | 17% | $ 22 | $ 29 |
| St. Marys | 10% | $ 34 | $ 29 |
| Haldimand | 15% | $ 52 | $ 43 |
| **Single Tier** | | | |
| **Average** | **25%** | **$ 18** | **$ 18** |
| **Median** | **17%** | **$ 17** | **$ 17** |

| Municipality | Revenue as % Gross Expenditures Excl Amort | Net Costs per Capita Excl Amort | Net Costs per $100,000 CVA Excl Amort |
|---|---|---|---|
| Region York | 12% | $ 4 | $ 2 |
| Region Peel | 8% | $ 4 | $ 2 |
| District Muskoka | 11% | $ 19 | $ 5 |
| Region Durham | 12% | $ 7 | $ 6 |
| Region Waterloo | 10% | $ 8 | $ 7 |
| Region Halton | 6% | $ 18 | $ 9 |
| Region Niagara | 7% | $ 13 | $ 12 |
| **Region Average** | **9%** | **$ 11** | **$ 6** |
| **Region Median** | **10%** | **$ 8** | **$ 6** |
| Dufferin County | | $ 1 | $ 0 |
| Elgin County | 17% | $ 4 | $ 3 |
| Simcoe County | 21% | $ 6 | $ 4 |
| Grey County | 13% | $ 7 | $ 5 |
| Wellington County | 18% | $ 16 | $ 10 |
| Bruce County | 11% | $ 27 | $ 12 |
| **County Average** | **16%** | **$ 10** | **$ 6** |
| **County Median** | **17%** | **$ 7** | **$ 4** |

## 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 |
|---|---|---|---|
| Toronto | 122% | $ (1) | $ (1) |
| Markham | | $ (0) | $ (0) |
| Sarnia | | $ 1 | $ 1 |
| Newmarket | 12% | $ 3 | $ 2 |
| North Perth | | $ 3 | $ 2 |
| Vaughan | 18% | $ 5 | $ 2 |
| Lambton Shores | | $ 5 | $ 2 |
| Lincoln | | $ 4 | $ 3 |
| Halton Hills | 1% | $ 6 | $ 3 |
| Grimsby | 7% | $ 5 | $ 3 |
| Wellington North | | $ 5 | $ 4 |
| St. Thomas | | $ 3 | $ 4 |
| Mississauga | 2% | $ 7 | $ 4 |
| Kitchener | 7% | $ 4 | $ 4 |
| Caledon | 11% | $ 9 | $ 4 |
| Strathroy-Caradoc | 20% | $ 4 | $ 4 |
| Whitby | 2% | $ 6 | $ 5 |
| Burlington | 12% | $ 9 | $ 5 |
| Huntsville | 4% | $ 9 | $ 5 |
| Tecumseh | 7% | $ 6 | $ 5 |
| Scugog | | $ 8 | $ 5 |
| Oakville | 13% | $ 12 | $ 5 |
| East Gwillimbury | | $ 10 | $ 5 |
| Whitchurch-Stouffville | 6% | $ 11 | $ 6 |
| Milton | 4% | $ 11 | $ 6 |
| Thorold | 2% | $ 7 | $ 6 |
| Mapleton | | $ 14 | $ 7 |
| Espanola | 4% | $ 5 | $ 8 |
| The Blue Mountains | | $ 48 | $ 8 |
| Innisfil | | $ 13 | $ 8 |
| Owen Sound | 71% | $ 7 | $ 8 |
| Waterloo | 46% | $ 14 | $ 9 |
| Collingwood | 17% | $ 17 | $ 10 |
| Welland | 0% | $ 8 | $ 10 |
| Kenora | | $ 10 | $ 10 |
| Brampton | 4% | $ 13 | $ 10 |
| Oshawa | 34% | $ 11 | $ 11 |
| Centre Wellington | 5% | $ 16 | $ 11 |
| Woolwich | 8% | $ 16 | $ 11 |
| Quinte West | 1% | $ 10 | $ 11 |
| Georgina | | $ 15 | $ 11 |
| Barrie | 17% | $ 13 | $ 11 |
| Cambridge | 6% | $ 13 | $ 11 |
| Meaford | | $ 19 | $ 12 |
| Leamington | 2% | $ 11 | $ 12 |
| Clarington | 0% | $ 16 | $ 14 |
| Gravenhurst | 23% | $ 37 | $ 14 |
| St. Catharines | 11% | $ 14 | $ 14 |
| Haldimand | 3% | $ 18 | $ 15 |
| Chatham-Kent | 19% | $ 17 | $ 16 |
| Brant County | 1% | $ 25 | $ 17 |
| Saugeen Shores | 21% | $ 35 | $ 19 |
| Ottawa | 7% | $ 29 | $ 19 |
| Windsor | 1% | $ 15 | $ 20 |
| North Bay | 10% | $ 21 | $ 21 |
| Hamilton | 11% | $ 24 | $ 22 |
| Orangeville | 25% | $ 26 | $ 22 |
| Peterborough | 29% | $ 22 | $ 23 |
| Tillsonburg | 9% | $ 22 | $ 23 |
| Guelph | 5% | $ 30 | $ 23 |
| Fort Erie | 4% | $ 26 | $ 23 |
| Ingersoll | 5% | $ 22 | $ 24 |
| London | 37% | $ 28 | $ 28 |
| Greater Sudbury | 26% | $ 29 | $ 28 |
| Kingston | 4% | $ 34 | $ 29 |
| Bracebridge | 26% | $ 58 | $ 30 |
| Thunder Bay | 44% | $ 26 | $ 32 |
| Prince Edward County | 11% | $ 50 | $ 34 |
| Cornwall | 14% | $ 26 | $ 35 |
| Minto | 27% | $ 40 | $ 36 |
| Niagara Falls | 1% | $ 43 | $ 36 |
| Sault Ste. Marie | | $ 30 | $ 37 |
| St. Marys | 11% | $ 48 | $ 42 |
| Kincardine | 3% | $ 81 | $ 43 |
| Belleville | 2% | $ 46 | $ 46 |
| Orillia | 4% | $ 54 | $ 48 |
| Brockville | 26% | $ 51 | $ 52 |
| Parry Sound | 5% | $ 61 | $ 57 |
| Timmins | 31% | $ 44 | $ 59 |
| Port Colborne | 37% | $ 60 | $ 66 |
| Stratford | 3% | $ 104 | $ 93 |
| Elliot Lake | 62% | $ 48 | $ 102 |
| **Average** | **15%** | **$ 22** | **$ 19** |
| **Median** | **8%** | **$ 15** | **$ 11** |

## 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 | 10% | $ 2 | $ 1 |
| District Muskoka | | $ 5 | $ 1 |
| Region Halton | 12% | $ 4 | $ 2 |
| Region Durham | 5% | $ 5 | $ 4 |
| Region Niagara | | $ 5 | $ 5 |
| **Average** | **9%** | **$ 4** | **$ 3** |
| **Median** | **10%** | **$ 5** | **$ 2** |
| Simcoe County | 9% | $ 2 | $ 1 |
| Bruce County | 14% | $ 4 | $ 2 |
| Dufferin County | | $ 5 | $ 3 |
| Grey County | 1% | $ 14 | $ 12 |
| Elgin County | 9% | $ 19 | $ 15 |
| **Average** | **8%** | **$ 9** | **$ 7** |
| **Median** | **9%** | **$ 5** | **$ 3** |

## Building Permit and Inspection Services

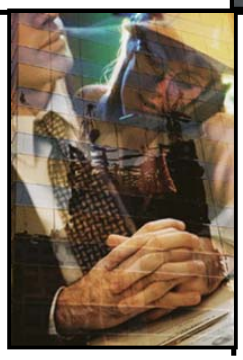
| Municipalities | Net Costs per $100,000 CVA Incl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| King | $ (20) | $ (71) |
| Newmarket | $ (2) | $ (4) |
| Middlesex Centre | $ (2) | $ (4) |
| Whitby | $ (1) | $ (2) |
| Erin | $ (1) | $ (1) |
| Markham | $ (1) | $ (1) |
| Strathroy-Caradoc | $ 0 | $ 0 |
| Quinte West | $ 1 | $ 1 |
| Port Colborne | $ 2 | $ 1 |
| Sault Ste. Marie | $ 2 | $ 2 |
| Niagara-on-the-Lake | $ 1 | $ 2 |
| Thorold | $ 4 | $ 5 |
| Welland | $ 8 | $ 6 |
| Owen Sound | $ 9 | $ 8 |
| Brock | $ 6 | $ 9 |
| Wilmot | $ 6 | $ 9 |
| Sarnia | $ 10 | $ 9 |
| Cambridge | $ 10 | $ 11 |
| London | $ 11 | $ 11 |
| Greenstone | $ 9 | $ 11 |
| St. Thomas | $ 16 | $ 12 |
| Grimsby | $ 10 | $ 13 |
| Thunder Bay | $ 16 | $ 13 |
| Orillia | $ 13 | $ 14 |
| Wellington North | $ 11 | $ 14 |
| Chatham-Kent | $ 13 | $ 14 |
| North Bay | $ 15 | $ 15 |
| Burlington | $ 8 | $ 15 |
| Mississauga | $ 9 | $ 15 |
| Clarington | $ 13 | $ 15 |
| Stratford | $ 14 | $ 15 |
| Tecumseh | $ 14 | $ 15 |

| Municipalities | Net Costs per $100,000 CVA Incl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| Kenora | $ 16 | $ 16 |
| Timmins | $ 21 | $ 16 |
| Oshawa | $ 16 | $ 16 |
| Ingersoll | $ 18 | $ 16 |
| Belleville | $ 17 | $ 17 |
| Pickering | $ 11 | $ 17 |
| Ottawa | $ 11 | $ 17 |
| Huntsville | $ 9 | $ 17 |
| Fort Erie | $ 15 | $ 17 |
| Brampton | $ 14 | $ 17 |
| St. Catharines | $ 17 | $ 17 |
| Tillsonburg | $ 18 | $ 18 |
| Peterborough | $ 18 | $ 18 |
| Brockville | $ 18 | $ 18 |
| Kitchener | $ 17 | $ 18 |
| Windsor | $ 26 | $ 19 |
| Prince Edward County | $ 13 | $ 19 |
| Barrie | $ 16 | $ 19 |
| Hamilton | $ 17 | $ 19 |
| Woolwich | $ 13 | $ 19 |
| Lincoln | $ 15 | $ 20 |
| Pelham | $ 15 | $ 21 |
| Toronto | $ 10 | $ 21 |
| Greater Sudbury | $ 21 | $ 21 |
| Wainfleet | $ 16 | $ 22 |
| Guelph | $ 17 | $ 22 |
| St. Marys | $ 19 | $ 22 |
| Springwater | $ 15 | $ 24 |
| Whitchurch-Stouffville | $ 13 | $ 24 |
| Wellesley | $ 17 | $ 24 |
| Centre Wellington | $ 17 | $ 25 |
| Collingwood | $ 15 | $ 25 |

## Building Permit and Inspection Services (cont'd)

| Municipalities | Net Costs per $100,000 CVA Incl Amort | Net Costs per Capita Incl Amort |
|---|---|---|
| Guelph-Eramosa | $ 14 | $ 25 |
| West Lincoln | $ 23 | $ 26 |
| Parry Sound | $ 24 | $ 26 |
| Kingsville | $ 23 | $ 27 |
| Cornwall | $ 36 | $ 27 |
| Kingston | $ 24 | $ 27 |
| Waterloo | $ 18 | $ 28 |
| Lambton Shores | $ 12 | $ 28 |
| Bracebridge | $ 15 | $ 29 |
| Elliot Lake | $ 65 | $ 30 |
| Brant County | $ 20 | $ 30 |
| Georgina | $ 22 | $ 30 |
| Oakville | $ 13 | $ 30 |
| Leamington | $ 33 | $ 31 |
| Minto | $ 31 | $ 35 |
| Saugeen Shores | $ 19 | $ 35 |
| Halton Hills | $ 21 | $ 35 |
| Meaford | $ 23 | $ 36 |
| Caledon | $ 16 | $ 37 |
| Milton | $ 22 | $ 39 |
| Aurora | $ 20 | $ 40 |
| Mapleton | $ 21 | $ 40 |
| Innisfil | $ 27 | $ 45 |
| Espanola | $ 62 | $ 43 |
| Puslinch | $ 17 | $ 45 |
| Gravenhurst | $ 18 | $ 46 |
| East Gwillimbury | $ 29 | $ 55 |
| The Blue Mountains | $ 17 | $ 105 |
| **Average** | **$ 15** | **$ 20** |
| **Median** | **$ 15** | **$ 18** |

# 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; and
- 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.

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Aurora | $ 67,944 | $ 57,874 | $ 57,874 | $ 42,135 | $ 29,873 | $ 44.34 | $ 24.91 |
| Barrie | $ 43,889 | $ 33,254 | $ 33,254 | $ 27,735 | $ 20,333 | $ 28.78 | $ 19.91 |
| Belleville | $ 10,201 | $ 7,367 | $ 7,367 | $ 7,171 | $ 4,006 | $ 4.30 | |
| Bracebridge | $ 12,904 | $ 11,474 | $ 11,474 | $ 8,676 | $ 6,048 | $ 1.53 | $ 1.53 |
| Brampton | $ 82,332 | $ 68,013 | $ 68,013 | $ 50,906 | $ 34,604 | $ 29.15 | $ 17.97 |
| Brant | $ 21,888 | $ 15,408 | $ 15,408 | $ 12,744 | $ 10,006 | $ 6.11 | $ 6.11 |
| Brock | $ 39,551 | $ 32,335 | $ 32,335 | $ 24,343 | $ 18,897 | $ 15.96 | $ 13.39 |
| Brockville | $ 3,552 | $ 2,681 | $ 2,681 | $ 2,247 | $ 1,417 | $ 1.01 | $ 1.01 |
| Burlington | $ 41,608 | $ 31,982 | $ 30,727 | $ 23,735 | $ 22,666 | $ 35.11 | $ 18.18 |
| Caledon | $ 77,482 | $ 64,796 | $ 64,796 | $ 51,247 | $ 34,168 | $ 23.11 | $ 16.96 |
| Cambridge | $ 31,074 | $ 26,573 | $ 26,573 | $ 18,899 | $ 18,899 | $ 14.30 | $ 9.38 |
| Central Elgin | $ 8,066 | $ 7,421 | $ 7,421 | $ 6,873 | $ 6,873 | $ 4.67 | $ 4.67 |
| Centre Wellington | $ 23,652 | $ 19,151 | $ 19,151 | $ 15,302 | $ 10,963 | $ 8.76 | $ 8.76 |
| Chatham-Kent | $ 3,708 | $ 2,994 | $ 2,994 | $ 2,710 | $ 1,855 | $ 2.52 | |
| Clarington | $ 44,467 | $ 35,637 | $ 35,637 | $ 24,949 | $ 19,503 | $ 20.09 | $ 14.71 |
| Collingwood | $ 30,129 | $ 27,398 | $ 27,398 | $ 22,304 | $ 15,348 | $ 9.14 | $ 9.14 |
| Cornwall | none | none | none | none | none | none | none |
| East Gwillimbury | $ 68,147 | $ 59,504 | $ 59,504 | $ 44,100 | $ 31,864 | $ 48.43 | $ 23.51 |
| Elliot Lake | none | none | none | none | none | none | none |
| Erin | $ 18,247 | $ 14,491 | $ 14,491 | $ 11,185 | $ 9,485 | $ 7.22 | $ 7.22 |
| Espanola | none | none | none | none | none | none | none |
| Fort Erie | $ 22,169 | $ 15,854 | $ 15,854 | $ 13,249 | $ 9,872 | $ 17.57 | $ 5.43 |
| Georgina | $ 54,080 | $ 48,745 | $ 48,745 | $ 35,728 | $ 25,701 | $ 40.91 | $ 21.48 |
| Gravenhurst | $ 11,540 | $ 10,474 | $ 10,474 | $ 7,880 | $ 5,288 | $ 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 | $ 7,125 | $ 5,408 | $ 5,408 | $ 5,199 | $ 5,199 | $ 0.44 | $ 0.44 |
| Grimsby | $ 24,535 | $ 15,441 | $ 15,441 | $ 13,173 | $ 10,317 | $ 17.80 | $ 11.11 |
| Guelph | $ 30,021 | $ 23,076 | $ 23,076 | $ 18,819 | $ 13,693 | $ 9.39 | $ 9.39 |
| Guelph-Eramosa | $ 19,778 | $ 15,006 | $ 15,006 | $ 12,080 | $ 8,783 | $ 8.17 | $ 8.17 |
| Haldimand | $ 11,485 | $ 9,959 | $ 9,959 | $ 7,851 | $ 5,414 | $ 2.93 | $ 2.93 |
| Halton Hills | $ 47,448 | $ 35,854 | $ 35,854 | $ 26,122 | $ 26,122 | $ 28.86 | $ 13.21 |
| Hamilton | $ 37,781 | $ 27,837 | $ 27,837 | $ 23,819 | $ 17,152 | $ 19.82 | $ 12.54 |
| Huntsville | $ 11,822 | $ 9,997 | $ 9,997 | $ 7,884 | $ 5,305 | $ 2.17 | $ 2.17 |
| Ingersoll | $ 18,277 | $ 13,396 | $ 13,396 | $ 9,858 | $ 7,390 | $ 6.43 | $ 6.43 |
| Innisfil | $ 46,094 | $ 42,554 | $ 42,554 | $ 29,850 | $ 24,245 | $ 21.00 | $ 21.00 |
| Kenora | none | none | none | none | none | none | none |

## 2016 Total 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. |
|---|---|---|---|---|---|---|---|
| Kincardine | $ 8,826 | $ 6,134 | $ 6,134 | $ 4,504 | $ 4,504 | $ 3.38 | $ 3.38 |
| King | $ 79,901 | $ 70,096 | $ 70,096 | $ 49,999 | $ 35,949 | $ 49.09 | $ 29.66 |
| Kingston | $ 18,698 | $ 14,319 | $ 14,319 | $ 11,965 | $ 8,303 | $ 15.93 | $ 7.84 |
| Kingsville | $ 8,552 | $ 6,406 | $ 6,406 | $ 8,552 | $ 4,019 | $ 0.71 | $ 0.71 |
| Kitchener | $ 31,308 | $ 23,703 | $ 23,703 | $ 18,312 | $ 18,312 | $ 16.66 | $ 9.20 |
| Lambton Shores | $ 9,983 | $ 8,830 | $ 8,830 | $ 7,081 | $ 5,376 | $ 2.21 | $ 2.21 |
| Leamington | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| Lincoln | $ 25,195 | $ 17,059 | $ 17,059 | $ 14,214 | $ 11,108 | $ 20.06 | $ 13.37 |
| London | $ 28,633 | $ 21,476 | $ 21,476 | $ 17,978 | $ 13,323 | $ 22.11 | |
| Mapleton | $ 16,737 | $ 12,290 | $ 12,290 | $ 8,915 | $ 7,596 | $ 5.54 | $ 5.54 |
| Markham | $ 68,874 | $ 58,628 | $ 58,628 | $ 45,128 | $ 32,959 | $ 41.47 | $ 21.96 |
| Meaford | $ 15,776 | $ 11,158 | $ 11,158 | $ 11,158 | $ 11,158 | $ 6.95 | $ 3.76 |
| Middlesex Centre | $ 16,086 | $ 11,272 | $ 11,272 | $ 8,983 | $ 6,663 | $ 4.56 | $ 1.82 |
| Milton | $ 51,776 | $ 40,851 | $ 35,012 | $ 30,956 | $ 23,650 | $ 31.18 | $ 14.37 |
| Minto | $ 10,662 | $ 8,926 | $ 8,926 | $ 6,728 | $ 5,728 | $ 4.12 | $ 4.12 |
| Mississauga | $ 81,546 | $ 72,633 | $ 72,633 | $ 53,196 | $ 37,062 | $ 29.08 | $ 21.20 |
| Newmarket | $ 67,688 | $ 58,069 | $ 58,069 | $ 43,579 | $ 32,680 | $ 45.61 | $ 26.18 |
| Niagara Falls | $ 22,055 | $ 12,521 | $ 12,521 | $ 10,229 | $ 10,229 | $ 15.73 | $ 5.43 |
| Niagara-on-the-Lake | $ 20,311 | $ 13,450 | $ 13,450 | $ 10,868 | $ 8,738 | $ 18.75 | $ 12.06 |
| Norfolk | $ 13,249 | $ 7,748 | $ 7,748 | $ 5,767 | $ 4,805 | $ 5.46 | $ 5.46 |
| North Bay | $ 9,814 | $ 4,838 | $ 4,838 | $ 2,797 | $ 2,797 | $ 4.90 | |
| North Dumfries | $ 25,874 | $ 19,642 | $ 19,642 | $ 14,790 | $ 14,790 | $ 12.36 | $ 7.66 |
| North Middlesex | $ 10,592 | $ 8,255 | $ 8,255 | $ 4,703 | $ 4,703 | $ 1.46 | $ 1.46 |
| North Perth | $ 14,297 | $ 9,458 | $ 9,458 | $ 7,943 | $ 5,330 | $ 3.00 | $ 1.78 |
| Oakville | $ 58,098 | $ 45,763 | $ 39,924 | $ 35,476 | $ 27,360 | $ 34.78 | $ 21.58 |
| Orangeville | $ 26,997 | $ 20,168 | $ 20,168 | $ 15,644 | $ 10,853 | $ 8.82 | $ 0.58 |
| Orillia | $ 16,155 | $ 14,100 | $ 14,100 | $ 12,043 | $ 9,473 | $ 6.92 | $ 0.47 |
| Oshawa | $ 41,046 | $ 33,198 | $ 33,198 | $ 26,634 | $ 17,406 | $ 19.25 | $ 16.37 |
| Ottawa | $ 25,187 | $ 20,226 | $ 20,226 | $ 15,786 | $ 12,240 | $ 21.78 | $ 10.31 |
| Owen Sound | $ 11,344 | $ 9,225 | $ 9,225 | $ 7,097 | $ 7,097 | $ 2.14 | |
| Parry Sound | none | none | none | none | none | none | none |
| Pelham | $ 24,140 | $ 15,912 | $ 15,912 | $ 13,474 | $ 10,607 | $ 18.57 | $ 11.88 |
| Peterborough | $ 25,816 | $ 20,845 | $ 20,845 | $ 15,046 | $ 15,046 | $ 7.69 | |
| Pickering | $ 42,654 | $ 34,723 | $ 34,723 | $ 25,264 | $ 17,964 | $ 17.42 | $ 14.85 |
| Port Colborne | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Prince Edward County | $ 6,169 | $ 5,481 | $ 5,481 | $ 4,954 | $ 3,418 | $ 3.76 | $ 3.76 |
| Puslinch | $ 9,644 | $ 7,713 | $ 7,713 | $ 6,482 | $ 4,992 | $ 4.10 | $ 4.10 |

## 2016 Total 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 | $ 8,381 | $ 5,380 | $ 5,380 | $ 5,022 | $ 3,535 | $ 4.11 | $ 4.11 |
| Richmond Hill | $ 64,305 | $ 55,709 | $ 55,709 | $ 42,133 | $ 28,926 | $ 46.70 | $ 25.83 |
| Sarnia | $ 7,428 | $ 5,571 | $ 5,571 | $ 4,681 | $ 3,332 | $ 4.78 | $ 4.78 |
| Saugeen Shores | $ 14,799 | $ 11,056 | $ 11,056 | $ 9,550 | $ 6,087 | $ 4.24 | |
| Sault Ste. Marie | none | none | none | none | none | none | none |
| Scugog | $ 39,727 | $ 32,724 | $ 32,724 | $ 24,288 | $ 18,842 | $ 19.76 | $ 13.77 |
| Springwater | $ 21,444 | $ 18,214 | $ 18,214 | $ 14,547 | $ 11,363 | $ 7.98 | $ 7.98 |
| St. Catharines | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| St. Marys | $ 7,334 | $ 5,410 | $ 5,410 | $ 4,557 | $ 2,962 | none | none |
| St. Thomas | $ 10,080 | $ 8,653 | $ 8,653 | $ 6,321 | $ 4,375 | $ 4.58 | $ 3.01 |
| Stratford | $ 13,804 | $ 10,390 | $ 10,390 | $ 8,957 | $ 5,945 | $ 2.85 | |
| Strathroy-Caradoc | $ 12,205 | $ 9,829 | $ 9,829 | $ 6,365 | $ 6,365 | $ 5.39 | $ 3.04 |
| Tecumseh (Essex) | $ 13,325 | $ 8,389 | $ 8,389 | $ 7,246 | $ 5,568 | $ 3.99 | $ 3.99 |
| The Blue Mountains | $ 23,571 | $ 22,703 | $ 22,703 | $ 3,468 | $ 3,468 | $ 8.04 | $ 8.04 |
| Thorold | $ 22,723 | $ 14,814 | $ 14,814 | $ 12,208 | $ 9,754 | $ 16.34 | $ 7.27 |
| Thunder Bay | none | none | none | none | none | none | none |
| Tillsonburg | $ 16,604 | $ 14,969 | $ 14,969 | $ 11,001 | $ 8,247 | $ 6.03 | |
| Timmins | none | none | none | none | none | none | none |
| Toronto | $ 40,301 | $ 34,177 | $ 34,177 | $ 25,357 | $ 18,092 | $ 19.75 | $ 1.07 |
| Vaughan | $ 70,475 | $ 61,653 | $ 61,653 | $ 45,150 | $ 32,597 | $ 45.53 | $ 26.10 |
| Wainfleet | $ 16,613 | $ 10,040 | $ 10,040 | $ 8,185 | $ 7,134 | $ 15.15 | $ 8.46 |
| Waterloo | $ 32,748 | $ 24,132 | $ 24,132 | $ 19,581 | $ 17,931 | $ 17.86 | $ 12.94 |
| Welland | $ 17,679 | $ 12,015 | $ 12,015 | $ 9,454 | $ 7,853 | $ 17.62 | $ 10.93 |
| Wellesley | $ 27,885 | $ 21,513 | $ 21,513 | $ 16,319 | $ 16,319 | $ 13.55 | $ 8.85 |
| Wellington North | $ 20,084 | $ 16,703 | $ 16,703 | $ 13,398 | $ 9,675 | $ 7.03 | $ 4.43 |
| West Lincoln | $ 18,444 | $ 11,207 | $ 11,207 | $ 8,885 | $ 7,443 | $ 15.07 | $ 8.38 |
| Whitby | $ 42,187 | $ 34,119 | $ 34,119 | $ 26,671 | $ 17,529 | $ 16.47 | $ 13.90 |
| Whitchurch-Stouffville | $ 60,514 | $ 52,308 | $ 52,308 | $ 39,794 | $ 28,694 | $ 44.58 | $ 25.15 |
| Wilmot | $ 27,015 | $ 21,226 | $ 21,226 | $ 16,210 | $ 14,916 | $ 14.30 | $ 7.90 |
| Windsor | $ 23,281 | $ 16,510 | $ 16,510 | $ 11,490 | $ 11,490 | $ 8.92 | |
| Woolwich | $ 26,920 | $ 21,044 | $ 21,044 | $ 16,050 | $ 15,030 | $ 12.94 | $ 8.24 |
| **Average** | **$ 27,613** | **$ 22,083** | **$ 21,949** | **$ 16,885** | **$ 13,021** | **$ 14.93** | **$ 9.88** |
| **Median** | **$ 21,972** | **$ 15,425** | **$ 15,425** | **$ 12,144** | **$ 9,939** | **$ 12.12** | **$ 8.11** |
| **Minimum** | **$ 305.00** | **$ 305.00** | **$ 305.00** | **$ 305.00** | **$ 305.00** | **$ 0.44** | **$ 0.44** |
| **Maximum** | **$ 82,332** | **$ 72,633** | **$ 72,633** | **$ 53,196** | **$ 37,062** | **$ 49.09** | **$ 29.66** |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Aurora | $ 20,977 | $ 16,242 | $ 16,242 | $ 11,387 | $ 7,609 | $ 3.83 | $ 3.83 |
| Barrie | $ 42,130 | $ 31,495 | $ 31,495 | $ 25,976 | $ 18,574 | $ 28.31 | $ 19.44 |
| Belleville | $ 10,201 | $ 7,367 | $ 7,367 | $ 7,171 | $ 4,006 | $ 4.30 | |
| Bracebridge | $ 3,572 | $ 3,140 | $ 3,140 | $ 2,426 | $ 1,881 | | |
| Brampton | $ 27,956 | $ 22,550 | $ 22,550 | $ 15,802 | $ 9,890 | $ 9.33 | $ 4.30 |
| Brant | $ 21,888 | $ 15,408 | $ 15,408 | $ 12,744 | $ 10,006 | $ 6.11 | $ 6.11 |
| Brock | $ 10,072 | $ 8,059 | $ 8,059 | $ 6,044 | $ 6,044 | $ 2.41 | $ 2.41 |
| Brockville | $ 3,552 | $ 2,681 | $ 2,681 | $ 2,247 | $ 1,417 | $ 1.01 | $ 1.01 |
| Burlington | $ 8,359 | $ 6,019 | $ 4,764 | $ 4,153 | $ 3,084 | $ 10.94 | $ 7.00 |
| Caledon | $ 23,574 | $ 19,717 | $ 19,717 | $ 16,431 | $ 9,644 | $ 3.41 | $ 3.41 |
| Cambridge | $ 10,411 | $ 10,411 | $ 10,411 | $ 6,462 | $ 6,462 | $ 2.73 | $ 2.73 |
| Central Elgin | $ 8,066 | $ 7,421 | $ 7,421 | $ 6,873 | $ 6,873 | $ 4.67 | $ 4.67 |
| Centre Wellington | $ 18,912 | $ 15,166 | $ 15,166 | $ 11,790 | $ 7,981 | $ 6.95 | $ 6.95 |
| Chatham-Kent | $ 3,708 | $ 2,994 | $ 2,994 | $ 2,710 | $ 1,855 | $ 2.52 | |
| Clarington | $ 15,985 | $ 12,358 | $ 12,358 | $ 7,647 | $ 7,647 | $ 6.14 | $ 3.33 |
| Collingwood | $ 21,973 | $ 20,325 | $ 20,325 | $ 16,112 | $ 9,156 | $ 5.71 | $ 5.71 |
| Cornwall | none | none | none | none | none | none | none |
| East Gwillimbury | $ 21,180 | $ 17,872 | $ 17,872 | $ 13,352 | $ 9,600 | $ 7.92 | $ 2.43 |
| Elliot Lake | none | none | none | none | none | none | none |
| Erin | $ 13,507 | $ 10,506 | $ 10,506 | $ 7,673 | $ 6,503 | $ 5.41 | $ 5.41 |
| Espanola | none | none | none | none | none | none | none |
| Fort Erie | $ 11,685 | $ 9,479 | $ 9,479 | $ 8,598 | $ 5,221 | $ 5.45 | |
| Georgina | $ 7,113 | $ 7,113 | $ 7,113 | $ 4,980 | $ 3,437 | $ 0.40 | $ 0.40 |
| Gravenhurst | $ 2,208 | $ 2,140 | $ 2,140 | $ 1,630 | $ 1,121 | | |
| 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 | $ 2,711 | $ 1,877 | $ 1,877 | $ 1,668 | $ 1,668 | $ 0.44 | $ 0.44 |
| Grimsby | $ 14,051 | $ 9,066 | $ 9,066 | $ 8,522 | $ 5,666 | $ 5.68 | $ 5.68 |
| Guelph | $ 28,137 | $ 21,192 | $ 21,192 | $ 16,935 | $ 11,809 | $ 9.39 | $ 9.39 |
| Guelph-Eramosa | $ 15,038 | $ 11,021 | $ 11,021 | $ 8,568 | $ 5,801 | $ 6.36 | $ 6.36 |
| Haldimand | $ 11,485 | $ 9,959 | $ 9,959 | $ 7,851 | $ 5,414 | $ 2.93 | $ 2.93 |
| Halton Hills | $ 13,731 | $ 9,548 | $ 9,548 | $ 6,305 | $ 6,305 | $ 4.32 | $ 1.87 |
| Hamilton | $ 35,857 | $ 25,913 | $ 25,913 | $ 21,895 | $ 15,228 | $ 19.09 | $ 11.81 |
| Huntsville | $ 2,490 | $ 1,663 | $ 1,663 | $ 1,634 | $ 1,138 | $ 0.64 | $ 0.64 |
| Ingersoll | $ 3,547 | $ 2,624 | $ 2,624 | $ 1,909 | $ 1,431 | | |
| Innisfil | $ 37,938 | $ 35,481 | $ 35,481 | $ 23,658 | $ 18,053 | $ 17.57 | $ 17.57 |
| Kenora | none | none | none | none | none | none | none |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Kincardine | $ 8,826 | $ 6,134 | $ 6,134 | $ 4,504 | $ 4,504 | $ 3.38 | $ 3.38 |
| King | $ 32,934 | $ 28,464 | $ 28,464 | $ 19,251 | $ 13,685 | $ 8.58 | $ 8.58 |
| Kingston | $ 18,698 | $ 14,319 | $ 14,319 | $ 11,965 | $ 8,303 | $ 15.93 | $ 7.84 |
| Kingsville | $ 8,247 | $ 6,101 | $ 6,101 | $ 8,247 | $ 3,714 | $ 0.71 | $ 0.71 |
| Kitchener | $ 10,645 | $ 7,541 | $ 7,541 | $ 5,875 | $ 5,875 | $ 5.09 | $ 2.55 |
| Lambton Shores | $ 9,983 | $ 8,830 | $ 8,830 | $ 7,081 | $ 5,376 | $ 2.21 | $ 2.21 |
| Leamington | none | none | none | none | none | none | none |
| Lincoln | $ 14,711 | $ 10,684 | $ 10,684 | $ 9,563 | $ 6,457 | $ 7.94 | $ 7.94 |
| London | $ 28,633 | $ 21,476 | $ 21,476 | $ 17,978 | $ 13,323 | $ 22.11 | |
| Mapleton | $ 11,997 | $ 8,305 | $ 8,305 | $ 5,403 | $ 4,614 | $ 3.73 | $ 3.73 |
| Markham | $ 21,907 | $ 16,996 | $ 16,996 | $ 14,380 | $ 10,695 | $ 0.96 | $ 0.88 |
| Meaford | $ 11,440 | $ 7,690 | $ 7,690 | $ 7,690 | $ 7,690 | $ 6.95 | $ 3.76 |
| Middlesex Centre | $ 16,086 | $ 11,272 | $ 11,272 | $ 8,983 | $ 6,663 | $ 4.56 | $ 1.82 |
| Milton | $ 18,059 | $ 12,933 | $ 12,933 | $ 9,704 | $ 6,521 | $ 6.64 | $ 3.03 |
| Minto | $ 5,922 | $ 4,941 | $ 4,941 | $ 3,216 | $ 2,746 | $ 2.31 | $ 2.31 |
| Mississauga | $ 27,170 | $ 27,170 | $ 27,170 | $ 18,092 | $ 12,348 | $ 9.26 | $ 7.53 |
| Newmarket | $ 20,721 | $ 16,437 | $ 16,437 | $ 12,831 | $ 10,416 | $ 5.10 | $ 5.10 |
| Niagara Falls | $ 11,571 | $ 6,146 | $ 6,146 | $ 5,578 | $ 5,578 | $ 3.61 | |
| Niagara-on-the-Lake | $ 9,827 | $ 7,075 | $ 7,075 | $ 6,217 | $ 4,087 | $ 6.63 | $ 6.63 |
| Norfolk | $ 13,249 | $ 7,748 | $ 7,748 | $ 5,767 | $ 4,805 | $ 5.46 | $ 5.46 |
| North Bay | $ 9,814 | $ 4,838 | $ 4,838 | $ 2,797 | $ 2,797 | $ 4.90 | |
| North Dumfries | $ 5,793 | $ 3,917 | $ 3,917 | $ 2,670 | $ 2,670 | $ 1.23 | $ 1.23 |
| North Middlesex | $ 10,592 | $ 8,255 | $ 8,255 | $ 4,703 | $ 4,703 | $ 1.46 | $ 1.46 |
| North Perth | $ 14,297 | $ 9,458 | $ 9,458 | $ 7,943 | $ 5,330 | $ 3.00 | $ 1.78 |
| Oakville | $ 24,381 | $ 17,845 | $ 17,845 | $ 14,224 | $ 10,231 | $ 10.24 | $ 10.24 |
| Orangeville | $ 23,518 | $ 17,104 | $ 17,104 | $ 12,828 | $ 8,037 | $ 8.24 | |
| Orillia | $ 14,396 | $ 12,341 | $ 12,341 | $ 10,284 | $ 7,714 | $ 6.45 | |
| Oshawa | $ 11,567 | $ 8,922 | $ 8,922 | $ 8,335 | $ 4,553 | $ 5.70 | $ 5.39 |
| Ottawa | $ 22,857 | $ 17,896 | $ 17,896 | $ 13,456 | $ 9,910 | $ 20.17 | $ 8.70 |
| Owen Sound | $ 7,008 | $ 5,757 | $ 5,757 | $ 3,629 | $ 3,629 | $ 2.14 | |
| Parry Sound | none | none | none | none | none | none | none |
| Pelham | $ 13,656 | $ 9,537 | $ 9,537 | $ 8,823 | $ 5,956 | $ 6.45 | $ 6.45 |
| Peterborough | $ 25,816 | $ 20,845 | $ 20,845 | $ 15,046 | $ 15,046 | $ 7.69 | |
| Pickering | $ 13,175 | $ 10,447 | $ 10,447 | $ 6,965 | $ 5,111 | $ 3.87 | $ 3.87 |
| Port Colborne | none | none | none | none | none | none | none |
| Prince Edward County | $ 6,169 | $ 5,481 | $ 5,481 | $ 4,954 | $ 3,418 | $ 3.76 | $ 3.76 |
| Puslinch | $ 4,904 | $ 3,728 | $ 3,728 | $ 2,970 | $ 2,010 | $ 2.29 | $ 2.29 |

## 2016 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 | $ 8,381 | $ 5,380 | $ 5,380 | $ 5,022 | $ 3,535 | $ 4.11 | $ 4.11 |
| Richmond Hill | $ 17,338 | $ 14,077 | $ 14,077 | $ 11,385 | $ 6,662 | $ 6.19 | $ 4.75 |
| Sarnia | $ 7,428 | $ 5,571 | $ 5,571 | $ 4,681 | $ 3,332 | $ 4.78 | $ 4.78 |
| Saugeen Shores | $ 14,799 | $ 11,056 | $ 11,056 | $ 9,550 | $ 6,087 | $ 4.24 | |
| Sault Ste. Marie | none | none | none | none | none | none | none |
| Scugog | $ 10,248 | $ 8,448 | $ 8,448 | $ 5,989 | $ 5,989 | $ 6.21 | $ 2.79 |
| Springwater | $ 13,288 | $ 11,141 | $ 11,141 | $ 8,355 | $ 5,171 | $ 4.55 | $ 4.55 |
| St. Catharines | none | none | none | none | none | none | none |
| St. Marys | $ 7,334 | $ 5,410 | $ 5,410 | $ 4,557 | $ 2,962 | | |
| St. Thomas | $ 10,080 | $ 8,653 | $ 8,653 | $ 6,321 | $ 4,375 | $ 4.58 | $ 3.01 |
| Stratford | $ 13,804 | $ 10,390 | $ 10,390 | $ 8,957 | $ 5,945 | $ 2.85 | |
| Strathroy-Caradoc | $ 12,205 | $ 9,829 | $ 9,829 | $ 6,365 | $ 6,365 | $ 5.39 | $ 3.04 |
| Tecumseh | $ 13,020 | $ 8,084 | $ 8,084 | $ 6,941 | $ 5,263 | $ 3.99 | $ 3.99 |
| The Blue Mountains | $ 19,235 | $ 19,235 | $ 19,235 | | | $ 8.04 | $ 8.04 |
| Thorold | $ 12,239 | $ 8,439 | $ 8,439 | $ 7,557 | $ 5,103 | $ 4.22 | $ 1.84 |
| Thunder Bay | none | none | none | none | none | none | none |
| Tillsonburg | $ 3,564 | $ 3,358 | $ 3,358 | $ 2,443 | $ 1,831 | | |
| Timmins | none | none | none | none | none | none | none |
| Toronto | $ 38,808 | $ 32,684 | $ 32,684 | $ 23,864 | $ 16,599 | $ 18.68 | |
| Vaughan | $ 23,508 | $ 20,021 | $ 20,021 | $ 14,402 | $ 10,333 | $ 5.02 | $ 5.02 |
| Wainfleet | $ 6,129 | $ 3,665 | $ 3,665 | $ 3,534 | $ 2,483 | $ 3.03 | $ 3.03 |
| Waterloo | $ 12,085 | $ 7,970 | $ 7,970 | $ 7,144 | $ 5,494 | $ 6.29 | $ 6.29 |
| Welland | $ 7,195 | $ 5,640 | $ 5,640 | $ 4,803 | $ 3,202 | $ 5.50 | $ 5.50 |
| Wellesley | $ 7,804 | $ 5,788 | $ 5,788 | $ 4,199 | $ 4,199 | $ 2.42 | $ 2.42 |
| Wellington North | $ 15,344 | $ 12,718 | $ 12,718 | $ 9,886 | $ 6,693 | $ 5.22 | $ 2.62 |
| West Lincoln | $ 7,960 | $ 4,832 | $ 4,832 | $ 4,234 | $ 2,792 | $ 2.95 | $ 2.95 |
| Whitby | $ 12,708 | $ 9,843 | $ 9,843 | $ 8,372 | $ 4,676 | $ 2.92 | $ 2.92 |
| Whitchurch-Stouffville | $ 13,547 | $ 10,676 | $ 10,676 | $ 9,046 | $ 6,430 | $ 4.07 | $ 4.07 |
| Wilmot | $ 6,934 | $ 5,501 | $ 5,501 | $ 4,090 | $ 2,796 | $ 3.17 | $ 1.47 |
| Windsor | $ 22,976 | $ 16,205 | $ 16,205 | $ 11,185 | $ 11,185 | $ 8.92 | |
| Woolwich | $ 6,839 | $ 5,319 | $ 5,319 | $ 3,930 | $ 2,910 | $ 1.81 | $ 1.81 |
| **Average** | **$ 14,413** | **$ 11,213** | **$ 11,199** | **$ 8,688** | **$ 6,422** | **$ 6.03** | **$ 4.57** |
| **Median** | **$ 12,708** | **$ 9,458** | **$ 9,458** | **$ 7,660** | **$ 5,734** | **$ 4.96** | **$ 3.80** |
| **Minimum** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Maximum** | **$ 42,130** | **$ 35,481** | **$ 35,481** | **$ 25,976** | **$ 18,574** | **$ 28.31** | **$ 19.44** |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Aurora (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Barrie | | | | | | | |
| Belleville | | | | | | | |
| Bracebridge (Muskoka) | $ 9,332 | $ 8,334 | $ 8,334 | $ 6,250 | $ 4,167 | $ 1.53 | $ 1.53 |
| Brampton (Peel) | $ 49,809 | $ 40,896 | $ 40,896 | $ 30,537 | $ 20,147 | $ 18.81 | $ 12.66 |
| Brant | | | | | | | |
| Brock (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Brockville | | | | | | | |
| Burlington (Halton) | $ 27,500 | $ 20,214 | $ 20,214 | $ 13,833 | $ 13,833 | $ 22.73 | $ 9.74 |
| Caledon (Peel) | $ 49,341 | $ 40,512 | $ 40,512 | $ 30,249 | $ 19,957 | $ 18.69 | $ 12.54 |
| Cambridge (Waterloo) | $ 18,062 | $ 13,561 | $ 13,561 | $ 9,836 | $ 9,836 | $ 9.84 | $ 4.92 |
| Central Elgin | | | | | | | |
| Centre Wellington (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| Chatham-Kent | | | | | | | |
| Clarington (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Collingwood (Simcoe) | $ 6,397 | $ 5,314 | $ 5,314 | $ 4,433 | $ 4,433 | $ 2.96 | $ 2.96 |
| Cornwall | | | | | | | |
| East Gwillimbury (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Elliot Lake | | | | | | | |
| Erin (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| Espanola | | | | | | | |
| Fort Erie (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Georgina (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Gravenhurst (Muskoka) | $ 9,332 | $ 8,334 | $ 8,334 | $ 6,250 | $ 4,167 | $ 1.53 | $ 1.53 |
| Greater Sudbury | | | | | | | |
| Greenstone | | | | | | | |
| Grey Highlands (Grey) | $ 4,414 | $ 3,531 | $ 3,531 | $ 3,531 | $ 3,531 | | |
| Grimsby (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Guelph | | | | | | | |
| Guelph-Eramosa (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| Haldimand | | | | | | | |
| Halton Hills (Halton) | $ 27,968 | $ 20,557 | $ 20,557 | $ 14,068 | $ 14,068 | $ 23.10 | $ 9.90 |
| Hamilton | | | | | | | |
| Huntsville (Muskoka) | $ 9,332 | $ 8,334 | $ 8,334 | $ 6,250 | $ 4,167 | $ 1.53 | $ 1.53 |
| Ingersoll (Oxford) | $ 14,730 | $ 10,772 | $ 10,772 | $ 7,949 | $ 5,959 | $ 6.43 | $ 6.43 |
| Innisfil (Simcoe) | $ 6,397 | $ 5,314 | $ 5,314 | $ 4,433 | $ 4,433 | $ 2.96 | $ 2.96 |
| Kenora | | | | | | | |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Kincardine | | | | | | | |
| King (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Kingston | | | | | | | |
| Kingsville | | | | | | | |
| Kitchener (Waterloo) | $ 18,062 | $ 13,561 | $ 13,561 | $ 9,836 | $ 9,836 | $ 9.84 | $ 4.92 |
| Lambton Shores | | | | | | | |
| Leamington | | | | | | | |
| Lincoln (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| London | | | | | | | |
| Mapleton (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| Markham (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Meaford (Grey) | $ 4,336 | $ 3,468 | $ 3,468 | $ 3,468 | $ 3,468 | | |
| Middlesex Centre | | | | | | | |
| Milton (Halton) | $ 27,968 | $ 22,169 | $ 16,330 | $ 15,503 | $ 11,380 | $ 23.10 | $ 9.90 |
| Minto (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| Mississauga (Peel) | $ 40,896 | $ 40,896 | $ 40,896 | $ 30,537 | $ 20,147 | $ 18.81 | $ 12.66 |
| Newmarket (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Niagara Falls (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Niagara-on-the-Lake (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Norfolk | | | | | | | |
| North Bay | | | | | | | |
| North Dumfries (Waterloo) | $ 17,480 | $ 13,124 | $ 13,124 | $ 9,519 | $ 9,519 | $ 9.40 | $ 4.70 |
| North Middlesex | | | | | | | |
| North Perth | | | | | | | |
| Oakville (Halton) | $ 27,968 | $ 22,169 | $ 16,330 | $ 15,503 | $ 11,380 | $ 23.10 | $ 9.90 |
| Orangeville (Dufferin) | $ 2,647 | $ 2,232 | $ 2,232 | $ 1,984 | $ 1,984 | $ 0.58 | $ 0.58 |
| Orillia | | | | | | | |
| Oshawa (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Ottawa | | | | | | | |
| Owen Sound (Grey) | $ 4,336 | $ 3,468 | $ 3,468 | $ 3,468 | $ 3,468 | | |
| Parry Sound | | | | | | | |
| Pelham (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Peterborough | | | | | | | |
| Pickering (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Port Colborne (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Prince Edward County | | | | | | | |
| Puslinch (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |

## 2016 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) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Sarnia | | | | | | | |
| Saugeen Shores | | | | | | | |
| Sault Ste. Marie | | | | | | | |
| Scugog (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Springwater (Simcoe) | $ 6,397 | $ 5,314 | $ 5,314 | $ 4,433 | $ 4,433 | $ 2.96 | $ 2.96 |
| St. Catharines (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| St. Marys | | | | | | | |
| St. Thomas | | | | | | | |
| Stratford | | | | | | | |
| Strathroy-Caradoc | | | | | | | |
| Tecumseh | | | | | | | |
| The Blue Mountains (Grey) | $ 4,336 | $ 3,468 | $ 3,468 | $ 3,468 | $ 3,468 | | |
| Thorold (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Thunder Bay | | | | | | | |
| Tillsonburg (Oxford) | $ 13,040 | $ 11,611 | $ 11,611 | $ 8,558 | $ 6,416 | $ 6.03 | |
| Timmins | | | | | | | |
| Toronto | | | | | | | |
| Vaughan (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Wainfleet (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Waterloo (Waterloo) | $ 18,062 | $ 13,561 | $ 13,561 | $ 9,836 | $ 9,836 | $ 9.84 | $ 4.92 |
| Welland (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Wellesley (Waterloo) | $ 17,480 | $ 13,124 | $ 13,124 | $ 9,519 | $ 9,519 | $ 9.40 | $ 4.70 |
| Wellington North (Wellington) | $ 2,856 | $ 2,101 | $ 2,101 | $ 1,628 | $ 1,098 | $ 1.81 | $ 1.81 |
| West Lincoln (Niagara) | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Whitby (Durham) | $ 26,744 | $ 21,541 | $ 21,541 | $ 15,564 | $ 10,118 | $ 13.55 | $ 10.98 |
| Whitchurch-Stouffville (York) | $ 42,627 | $ 37,292 | $ 37,292 | $ 26,408 | $ 17,924 | $ 39.76 | $ 20.33 |
| Wilmot (Waterloo) | $ 17,480 | $ 13,124 | $ 13,124 | $ 9,519 | $ 9,519 | $ 9.40 | $ 4.70 |
| Windsor | | | | | | | |
| Woolwich (Waterloo) | $ 17,480 | $ 13,124 | $ 13,124 | $ 9,519 | $ 9,519 | $ 9.40 | $ 4.70 |
| **Average** | **$ 19,171** | **$ 15,347** | **$ 15,156** | **$ 11,157** | **$ 8,494** | **$ 14.72** | **$ 8.18** |
| **Median** | **$ 13,040** | **$ 10,772** | **$ 10,772** | **$ 7,949** | **$ 5,959** | **$ 12.12** | **$ 5.43** |
| **Minimum** | **$ 2,647** | **$ 2,101** | **$ 2,101** | **$ 1,628** | **$ 1,098** | **$ -** | **$ -** |
| **Maximum** | **$ 49,809** | **$ 40,896** | **$ 40,896** | **$ 30,537** | **$ 20,147** | **$ 39.76** | **$ 20.33** |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Aurora (York) | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 0.75 | $ 0.75 |
| Barrie (Sincoe) | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 0.47 | $ 0.47 |
| Belleville | | | | | | | |
| Bracebridge | | | | | | | |
| 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) | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 1.44 | $ 1.44 |
| Caledon (Peel) | $ 4,567 | $ 4,567 | $ 4,567 | $ 4,567 | $ 4,567 | $ 1.01 | $ 1.01 |
| Cambridge (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| Central Elgin | | | | | | | |
| 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 | | | | | | | |
| East Gwillimbury (York) | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 0.75 | $ 0.75 |
| Elliot Lake | | | | | | | |
| Erin (Wellington) | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | | |
| Espanola | | | | | | | |
| Fort Erie | | | | | | | |
| Georgina (York) | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 0.75 | $ 0.75 |
| Gravenhurst | | | | | | | |
| Greater Sudbury | | | | | | | |
| Greenstone | | | | | | | |
| Grey Highlands | | | | | | | |
| Grimsby | | | | | | | |
| 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 | | |
| Haldimand | | | | | | | |
| Halton Hills (Halton) | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 1.44 | $ 1.44 |
| Hamilton | $ 1,924 | $ 1,924 | $ 1,924 | $ 1,924 | $ 1,924 | $ 0.73 | $ 0.73 |
| Huntsville | | | | | | | |
| Ingersoll | | | | | | | |
| Innisfil (Simcoe) | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 0.47 | $ 0.47 |
| Kenora | | | | | | | |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Kincardine | | | | | | | |
| King (York) | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 4,340 | $ 0.75 | $ 0.75 |
| Kingston | | | | | | | |
| Kingsville (Essex) | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| Kitchener (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| Lambton Shores | | | | | | | |
| Leamington (Essex) | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| Lincoln | | | | | | | |
| 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 | | | | | | | |
| Middlesex Centre | | | | | | | |
| Milton (Halton) | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 1.44 | $ 1.44 |
| 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-on-the-Lake | | | | | | | |
| Norfolk | | | | | | | |
| North Bay | | | | | | | |
| North Dumfries (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| North Middlesex | | | | | | | |
| North Perth | | | | | | | |
| Oakville (Halton) | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 5,749 | $ 1.44 | $ 1.44 |
| 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 | $ 2,330 | $ 2,330 | $ 2,330 | $ 2,330 | $ 2,330 | $ 1.61 | $ 1.61 |
| Owen Sound | | | | | | | |
| Parry Sound | | | | | | | |
| Pelham | | | | | | | |
| Peterborough | | | | | | | |
| Pickering (Durham) | $ 2,735 | $ 2,735 | $ 2,735 | $ 2,735 | $ 2,735 | | |
| Port Colborne | | | | | | | |
| Prince Edward County | | | | | | | |
| Puslinch (Wellington) | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | | |

## 2016 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 | | | | | | | |
| Sault Ste. Marie | | | | | | | |
| Scugog (Durham) | $ 2,735 | $ 2,735 | $ 2,735 | $ 2,735 | $ 2,735 | | |
| Springwater (Simcoe) | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 1,759 | $ 0.47 | $ 0.47 |
| St. Catharines | | | | | | | |
| St. Marys | | | | | | | |
| St. Thomas | | | | | | | |
| Stratford | | | | | | | |
| Strathroy-Caradoc | | | | | | | |
| Tecumseh (Essex) | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| The Blue Mountains | | | | | | | |
| Thorold | | | | | | | |
| Thunder Bay | | | | | | | |
| Tillsonburg | | | | | | | |
| 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 | | | | | | | |
| Waterloo (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| Welland | | | | | | | |
| Wellesley (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| Wellington North (Wellington) | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | $ 1,884 | | |
| West Lincoln | | | | | | | |
| 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) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| Windsor | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| Woolwich (Waterloo) | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 2,601 | $ 1.73 | $ 1.73 |
| **Average** | **$ 2,821** | **$ 2,821** | **$ 2,821** | **$ 2,821** | **$ 2,821** | **$ 1.06** | **$ 1.06** |
| **Median** | **$ 2,601** | **$ 2,601** | **$ 2,601** | **$ 2,601** | **$ 2,601** | **$ 0.88** | **$ 0.88** |
| **Minimum** | **$ 305** | **$ 305** | **$ 305** | **$ 305** | **$ 305** | **$ -** | **$ -** |
| **Maximum** | **$ 5,749** | **$ 5,749** | **$ 5,749** | **$ 5,749** | **$ 5,749** | **$ 1.73** | **$ 1.73** |

## 2016 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 | $ 3,552 | $ 2,681 | $ 2,681 | $ 2,247 | $ 1,417 | $ 1.01 | $ 1.01 |
| Prince Edward County | $ 6,169 | $ 5,481 | $ 5,481 | $ 4,954 | $ 3,418 | $ 3.76 | $ 3.76 |
| Quinte West | $ 8,381 | $ 5,380 | $ 5,380 | $ 5,022 | $ 3,535 | $ 4.11 | $ 4.11 |
| Belleville | $ 10,201 | $ 7,367 | $ 7,367 | $ 7,171 | $ 4,006 | $ 4.30 | |
| Kingston | $ 18,698 | $ 14,319 | $ 14,319 | $ 11,965 | $ 8,303 | $ 15.93 | $ 7.84 |
| Ottawa | $ 25,187 | $ 20,226 | $ 20,226 | $ 15,786 | $ 12,240 | $ 21.78 | $ 10.31 |
| Peterborough | $ 25,816 | $ 20,845 | $ 20,845 | $ 15,046 | $ 15,046 | $ 7.69 | |
| **Eastern Average** | **$ 14,001** | **$ 10,900** | **$ 10,900** | **$ 8,884** | **$ 6,852** | **$ 8.37** | **$ 5.41** |
| **Eastern Median** | **$ 10,201** | **$ 7,367** | **$ 7,367** | **$ 7,171** | **$ 4,006** | **$ 4.30** | **$ 4.11** |

| 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. |
|---|---|---|---|---|---|---|---|
| Brock | $ 39,551 | $ 32,335 | $ 32,335 | $ 24,343 | $ 18,897 | $ 15.96 | $ 13.39 |
| Scugog | $ 39,727 | $ 32,724 | $ 32,724 | $ 24,288 | $ 18,842 | $ 19.76 | $ 13.77 |
| Toronto | $ 40,301 | $ 34,177 | $ 34,177 | $ 25,357 | $ 18,092 | $ 19.75 | $ 1.07 |
| Oshawa | $ 41,046 | $ 33,198 | $ 33,198 | $ 26,634 | $ 17,406 | $ 19.25 | $ 16.37 |
| Burlington | $ 41,608 | $ 31,982 | $ 30,727 | $ 23,735 | $ 22,666 | $ 35.11 | $ 18.18 |
| Whitby | $ 42,187 | $ 34,119 | $ 34,119 | $ 26,671 | $ 17,529 | $ 16.47 | $ 13.90 |
| Pickering | $ 42,654 | $ 34,723 | $ 34,723 | $ 25,264 | $ 17,964 | $ 17.42 | $ 14.85 |
| Clarington | $ 44,467 | $ 35,637 | $ 35,637 | $ 24,949 | $ 19,503 | $ 20.09 | $ 14.71 |
| Halton Hills | $ 47,448 | $ 35,854 | $ 35,854 | $ 26,122 | $ 26,122 | $ 28.86 | $ 13.21 |
| Milton | $ 51,776 | $ 40,851 | $ 35,012 | $ 30,956 | $ 23,650 | $ 31.18 | $ 14.37 |
| Georgina | $ 54,080 | $ 48,745 | $ 48,745 | $ 35,728 | $ 25,701 | $ 40.91 | $ 21.48 |
| Oakville | $ 58,098 | $ 45,763 | $ 39,924 | $ 35,476 | $ 27,360 | $ 34.78 | $ 21.58 |
| Whitchurch-Stouffville | $ 60,514 | $ 52,308 | $ 52,308 | $ 39,794 | $ 28,694 | $ 44.58 | $ 25.15 |
| Richmond Hill | $ 64,305 | $ 55,709 | $ 55,709 | $ 42,133 | $ 28,926 | $ 46.70 | $ 25.83 |
| Newmarket | $ 67,688 | $ 58,069 | $ 58,069 | $ 43,579 | $ 32,680 | $ 45.61 | $ 26.18 |
| Aurora | $ 67,944 | $ 57,874 | $ 57,874 | $ 42,135 | $ 29,873 | $ 44.34 | $ 24.91 |
| East Gwillimbury | $ 68,147 | $ 59,504 | $ 59,504 | $ 44,100 | $ 31,864 | $ 48.43 | $ 23.51 |
| Markham | $ 68,874 | $ 58,628 | $ 58,628 | $ 45,128 | $ 32,959 | $ 41.47 | $ 21.96 |
| Vaughan | $ 70,475 | $ 61,653 | $ 61,653 | $ 45,150 | $ 32,597 | $ 45.53 | $ 26.10 |
| Mississauga | $ 81,546 | $ 72,633 | $ 72,633 | $ 53,196 | $ 37,062 | $ 29.08 | $ 21.20 |
| Caledon | $ 77,482 | $ 64,796 | $ 64,796 | $ 51,247 | $ 34,168 | $ 23.11 | $ 16.96 |
| King | $ 79,901 | $ 70,096 | $ 70,096 | $ 49,999 | $ 35,949 | $ 49.09 | $ 29.66 |
| Brampton | $ 82,332 | $ 68,013 | $ 68,013 | $ 50,906 | $ 34,604 | $ 29.15 | $ 17.97 |
| **GTA Average** | **$ 57,920** | **$ 48,669** | **$ 48,107** | **$ 36,387** | **$ 26,657** | **$ 32.46** | **$ 18.97** |
| **GTA Median** | **$ 58,098** | **$ 48,745** | **$ 48,745** | **$ 35,728** | **$ 27,360** | **$ 31.18** | **$ 18.18** |

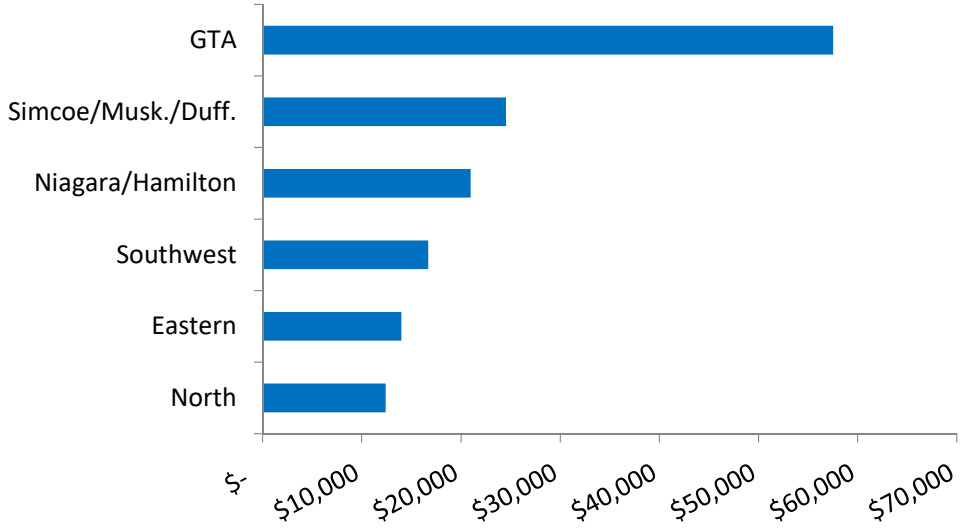
## 2016 Development Charges—Grouped by Location (cont'd)

| 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 | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| St. Catharines | $ 10,484 | $ 6,375 | $ 6,375 | $ 4,651 | $ 4,651 | $ 12.12 | $ 5.43 |
| Wainfleet | $ 16,613 | $ 10,040 | $ 10,040 | $ 8,185 | $ 7,134 | $ 15.15 | $ 8.46 |
| Welland | $ 17,679 | $ 12,015 | $ 12,015 | $ 9,454 | $ 7,853 | $ 17.62 | $ 10.93 |
| West Lincoln | $ 18,444 | $ 11,207 | $ 11,207 | $ 8,885 | $ 7,443 | $ 15.07 | $ 8.38 |
| Niagara-on-the-Lake | $ 20,311 | $ 13,450 | $ 13,450 | $ 10,868 | $ 8,738 | $ 18.75 | $ 12.06 |
| Niagara Falls | $ 22,055 | $ 12,521 | $ 12,521 | $ 10,229 | $ 10,229 | $ 15.73 | $ 5.43 |
| Fort Erie | $ 22,169 | $ 15,854 | $ 15,854 | $ 13,249 | $ 9,872 | $ 17.57 | $ 5.43 |
| Thorold | $ 22,723 | $ 14,814 | $ 14,814 | $ 12,208 | $ 9,754 | $ 16.34 | $ 7.27 |
| Pelham | $ 24,140 | $ 15,912 | $ 15,912 | $ 13,474 | $ 10,607 | $ 18.57 | $ 11.88 |
| Grimsby | $ 24,535 | $ 15,441 | $ 15,441 | $ 13,173 | $ 10,317 | $ 17.80 | $ 11.11 |
| Lincoln | $ 25,195 | $ 17,059 | $ 17,059 | $ 14,214 | $ 11,108 | $ 20.06 | $ 13.37 |
| Hamilton | $ 37,781 | $ 27,837 | $ 27,837 | $ 23,819 | $ 17,152 | $ 19.82 | $ 12.54 |
| **Niagara/Hamilton Avg.** | **$ 20,970** | **$ 13,762** | **$ 13,762** | **$ 11,312** | **$ 9,193** | **$ 16.67** | **$ 9.06** |
| **Niagara/Hamilton Median** | **$ 22,055** | **$ 13,450** | **$ 13,450** | **$ 10,868** | **$ 9,754** | **$ 17.57** | **$ 8.46** |
| Elliot Lake | none | none | none | none | none | none | none |
| Espanola | 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 |
| 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 | $ 4.90 | |
| 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** | **$ 6.94** | **$ 4.40** |
| **North Median** | **$ 12,425** | **$ 7,127** | **$ 7,127** | **$ 6,106** | **$ 6,106** | **$ 6.94** | **$ 4.40** |
| Gravenhurst | $ 11,540 | $ 10,474 | $ 10,474 | $ 7,880 | $ 5,288 | $ 1.53 | $ 1.53 |
| Huntsville | $ 11,822 | $ 9,997 | $ 9,997 | $ 7,884 | $ 5,305 | $ 2.17 | $ 2.17 |
| Bracebridge | $ 12,904 | $ 11,474 | $ 11,474 | $ 8,676 | $ 6,048 | $ 1.53 | $ 1.53 |
| Orillia | $ 16,155 | $ 14,100 | $ 14,100 | $ 12,043 | $ 9,473 | $ 6.92 | $ 0.47 |
| Springwater | $ 21,444 | $ 18,214 | $ 18,214 | $ 14,547 | $ 11,363 | $ 7.98 | $ 7.98 |
| Orangeville | $ 26,997 | $ 20,168 | $ 20,168 | $ 15,644 | $ 10,853 | $ 8.82 | $ 0.58 |
| Collingwood | $ 30,129 | $ 27,398 | $ 27,398 | $ 22,304 | $ 15,348 | $ 9.14 | $ 9.14 |
| Barrie | $ 43,889 | $ 33,254 | $ 33,254 | $ 27,735 | $ 20,333 | $ 28.78 | $ 19.91 |
| Innisfil | $ 46,094 | $ 42,554 | $ 42,554 | $ 29,850 | $ 24,245 | $ 21.00 | $ 21.00 |
| **Simcoe/Musk./Duff. Avg.** | **$ 24,553** | **$ 20,848** | **$ 20,848** | **$ 16,285** | **$ 12,028** | **$ 9.76** | **$ 7.15** |
| **Simcoe/Musk./Duff. Median** | **$ 21,444** | **$ 18,214** | **$ 18,214** | **$ 14,547** | **$ 10,853** | **$ 7.98** | **$ 2.17** |

## 2016 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. |
|---|---|---|---|---|---|---|---|
| Leamington | $ 305 | $ 305 | $ 305 | $ 305 | $ 305 | | |
| Chatham-Kent | $ 3,708 | $ 2,994 | $ 2,994 | $ 2,710 | $ 1,855 | $ 2.52 | |
| Grey Highlands | $ 7,125 | $ 5,408 | $ 5,408 | $ 5,199 | $ 5,199 | $ 0.44 | $ 0.44 |
| Central Elgin | $ 8,066 | $ 7,421 | $ 7,421 | $ 6,873 | $ 6,873 | $ 4.67 | $ 4.67 |
| St. Marys | $ 7,334 | $ 5,410 | $ 5,410 | $ 4,557 | $ 2,962 | | |
| Sarnia | $ 7,428 | $ 5,571 | $ 5,571 | $ 4,681 | $ 3,332 | $ 4.78 | $ 4.78 |
| Kingsville | $ 8,552 | $ 6,406 | $ 6,406 | $ 8,552 | $ 4,019 | $ 0.71 | $ 0.71 |
| Kincardine | $ 8,826 | $ 6,134 | $ 6,134 | $ 4,504 | $ 4,504 | $ 3.38 | $ 3.38 |
| Puslinch | $ 9,644 | $ 7,713 | $ 7,713 | $ 6,482 | $ 4,992 | $ 4.10 | $ 4.10 |
| Lambton Shores | $ 9,983 | $ 8,830 | $ 8,830 | $ 7,081 | $ 5,376 | $ 2.21 | $ 2.21 |
| St. Thomas | $ 10,080 | $ 8,653 | $ 8,653 | $ 6,321 | $ 4,375 | $ 4.58 | $ 3.01 |
| North Middlesex | $ 10,592 | $ 8,255 | $ 8,255 | $ 4,703 | $ 4,703 | $ 1.46 | $ 1.46 |
| Minto | $ 10,662 | $ 8,926 | $ 8,926 | $ 6,728 | $ 5,728 | $ 4.12 | $ 4.12 |
| Owen Sound | $ 11,344 | $ 9,225 | $ 9,225 | $ 7,097 | $ 7,097 | $ 2.14 | |
| Haldimand | $ 11,485 | $ 9,959 | $ 9,959 | $ 7,851 | $ 5,414 | $ 2.93 | $ 2.93 |
| Strathroy-Caradoc | $ 12,205 | $ 9,829 | $ 9,829 | $ 6,365 | $ 6,365 | $ 5.39 | $ 3.04 |
| Norfolk | $ 13,249 | $ 7,748 | $ 7,748 | $ 5,767 | $ 4,805 | $ 5.46 | $ 5.46 |
| Tecumseh | $ 13,325 | $ 8,389 | $ 8,389 | $ 7,246 | $ 5,568 | $ 3.99 | $ 3.99 |
| Stratford | $ 13,804 | $ 10,390 | $ 10,390 | $ 8,957 | $ 5,945 | $ 2.85 | |
| North Perth | $ 14,297 | $ 9,458 | $ 9,458 | $ 7,943 | $ 5,330 | $ 3.00 | $ 1.78 |
| Saugeen Shores | $ 14,799 | $ 11,056 | $ 11,056 | $ 9,550 | $ 6,087 | $ 4.24 | |
| Meaford | $ 15,776 | $ 11,158 | $ 11,158 | $ 11,158 | $ 11,158 | $ 6.95 | $ 3.76 |
| Middlesex Centre | $ 16,086 | $ 11,272 | $ 11,272 | $ 8,983 | $ 6,663 | $ 4.56 | $ 1.82 |
| Tillsonburg | $ 16,604 | $ 14,969 | $ 14,969 | $ 11,001 | $ 8,247 | $ 6.03 | |
| Mapleton | $ 16,737 | $ 12,290 | $ 12,290 | $ 8,915 | $ 7,596 | $ 5.54 | $ 5.54 |
| Erin | $ 18,247 | $ 14,491 | $ 14,491 | $ 11,185 | $ 9,485 | $ 7.22 | $ 7.22 |
| Ingersoll | $ 18,277 | $ 13,396 | $ 13,396 | $ 9,858 | $ 7,390 | $ 6.43 | $ 6.43 |
| Guelph-Eramosa | $ 19,778 | $ 15,006 | $ 15,006 | $ 12,080 | $ 8,783 | $ 8.17 | $ 8.17 |
| Wellington North | $ 20,084 | $ 16,703 | $ 16,703 | $ 13,398 | $ 9,675 | $ 7.03 | $ 4.43 |
| Brant | $ 21,888 | $ 15,408 | $ 15,408 | $ 12,744 | $ 10,006 | $ 6.11 | $ 6.11 |
| Windsor | $ 23,281 | $ 16,510 | $ 16,510 | $ 11,490 | $ 11,490 | $ 8.92 | |
| The Blue Mountains | $ 23,571 | $ 22,703 | $ 22,703 | $ 3,468 | $ 3,468 | $ 8.04 | $ 8.04 |
| Centre Wellington | $ 23,652 | $ 19,151 | $ 19,151 | $ 15,302 | $ 10,963 | $ 8.76 | $ 8.76 |
| North Dumfries | $ 25,874 | $ 19,642 | $ 19,642 | $ 14,790 | $ 14,790 | $ 12.36 | $ 7.66 |
| Woolwich | $ 26,920 | $ 21,044 | $ 21,044 | $ 16,050 | $ 15,030 | $ 12.94 | $ 8.24 |
| Wilmot | $ 27,015 | $ 21,226 | $ 21,226 | $ 16,210 | $ 14,916 | $ 14.30 | $ 7.90 |
| Wellesley | $ 27,885 | $ 21,513 | $ 21,513 | $ 16,319 | $ 16,319 | $ 13.55 | $ 8.85 |
| London | $ 28,633 | $ 21,476 | $ 21,476 | $ 17,978 | $ 13,323 | $ 22.11 | |
| Guelph | $ 30,021 | $ 23,076 | $ 23,076 | $ 18,819 | $ 13,693 | $ 9.39 | $ 9.39 |
| Cambridge | $ 31,074 | $ 26,573 | $ 26,573 | $ 18,899 | $ 18,899 | $ 14.30 | $ 9.38 |
| Kitchener | $ 31,308 | $ 23,703 | $ 23,703 | $ 18,312 | $ 18,312 | $ 16.66 | $ 9.20 |
| Waterloo | $ 32,748 | $ 24,132 | $ 24,132 | $ 19,581 | $ 17,931 | $ 17.86 | $ 12.94 |
| **Southwest Average** | **$ 16,721** | **$ 12,941** | **$ 12,941** | **$ 9,905** | **$ 8,309** | **$ 7.01** | **$ 5.45** |
| **Southwest Median** | **$ 15,288** | **$ 11,107** | **$ 11,107** | **$ 8,936** | **$ 6,768** | **$ 5.50** | **$ 4.78** |

## Summary—2016 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.

| 2016 Development Charges | Residential | Multiples Dwelling 3+ | Apartment units >=2 | Apartment units < 2 per unit | Non Residential Commercial per sq. ft. | Non Residential Industrial per sq. ft. |
|---|---|---|---|---|---|---|
| North | $ 12,425 | $ 7,127 | $ 6,106 | $ 6,106 | $ 6.94 | $ 4.40 |
| Eastern | $ 14,001 | $ 10,900 | $ 8,884 | $ 6,852 | $ 8.37 | $ 5.41 |
| Southwest | $ 16,721 | $ 12,941 | $ 9,905 | $ 8,309 | $ 7.01 | $ 5.45 |
| Niagara/Hamilton | $ 20,970 | $ 13,762 | $ 11,312 | $ 9,193 | $ 16.67 | $ 9.06 |
| Simcoe/Musk./Duff. | $ 24,553 | $ 20,848 | $ 16,285 | $ 12,028 | $ 9.76 | $ 7.15 |
| GTA | $ 57,920 | $ 48,669 | $ 36,387 | $ 26,657 | $ 32.46 | $ 18.97 |
| Survey Average | $ 27,613 | $ 22,083 | $ 16,885 | $ 13,021 | $ 14.93 | $ 9.88 |
| Survey Median | $ 21,972 | $ 15,425 | $ 12,144 | $ 9,939 | $ 12.12 | $ 8.11 |
| Survey Minimum | $ 305 | $ 305 | $ 305 | $ 305 | $ 0.44 | $ 0.44 |
| Survey Maximum | $ 82,332 | $ 72,633 | $ 53,196 | $ 37,062 | $ 49.09 | $ 29.66 |

## 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
- Undertake a public process, including notice and public meeting requirements, when a change in the fees is proposed

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

**BMA Calculations**

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

## 2016 Building Permit Fees (sorted alphabetically)

| Municipality | Residential (m2 unless otherwise indicated) | Retail / m2 (finished) | Industrial / m2 (finished) |
|---|---|---|---|
| Aurora | $12.00 | $9.50 | $8.00 |
| Barrie | $13.00 | $16.00 | $10.00 |
| Belleville | $10/$1,000 | $10/$1,000 | $10/$1,000 |
| Bracebridge | $11.30/$1,000 | $11.30/$1000 | $11.30/$1,000 |
| Brampton | $13.58 | $15.75 | $10.33 |
| Brant | $14.00/$1,000 | $14.00/$1,000 | $14.00/$1,000 |
| Brock | $11.30 | $12.37 | $10.22 |
| Brockville | $10.54 | $8.07 | $8.07 |
| Burlington | up to 300 $m^2$ $10.72 /$m^2$, then $13.81 /$m^2$ | $15.29 | up to 4650 $m^2$ $8.38, then $5.73 /$m^2$ |
| Caledon | $13.20 | $16.00 | > 600 $m^2$ $7.10 /$m^2$ |
| Cambridge | $14.42 | $16.03 | $10.01 |
| Central Elgin | $8.50 | $8.29 | $8.29 |
| Centre Wellington | $13.13 | $12.81 | $9.90 |
| Chatham-Kent | $15.35/$1,000 | $15.35/$1,000 | $15.35/$1,000 |
| Clarington | $12.31 | $15.99 | $13.12 |
| 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 ft2 | $10.76 /m2 >2,500 ft2 | $10.76 /m2 >2,500 ft2 |
| Erin | $2,200 up to 2,550 sq. ft. | $3.23 | $3.23 |
| Espanola | $38 + $17/$1,000 | $38 + $17/$1,000 | $38 + $17/$1,000 |
| Fort Erie | $11.84 | $11.51 | $9.15 |
| Georgina | $13.77 | $12.91 | $10.65 |
| Gravenhurst | $15.60 | $11.25/$1000 | $11.25/$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 |
| Haldimand | 1st $3,000, $75; each additional $1,000, $13 | 1st $3,000, $75; each additional $1,000, $13 | 1st $3,000, $75; each additional $1,000, $13 |
| Halton Hills | $16.91 | $15.80 | $10.06 |
| Hamilton | $14.35 | $15.72 | $11.03/$m^2$ <4,650 $m^2$, $7.75/$m^2$ > 4,650$m^2$ |
| Huntsville | $10/$1,000 | $10.00/$1000 | $10.00/$1000 |
| Ingersoll | $2,000 + $.62/sq.ft > 2,000 sq.ft | $4,000 base fee + $.76/sq. ft. > 2,500 sq. ft. | $2,900 base fee + $.76 sq. ft. > 2,500 sq. ft. |
| Innisfil | $20.24 | $13.85 | $9.22 |

## 2016 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 | $7.53 | $7.53 | $7.53 |
| King | $3,500/ dwelling up to 5,500 sq. ft. | $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 | $10.22 | $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/$1,000 | $11/$1,000 |
| 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 | $14.09 | $13.23 | $10.82 |
| Meaford | $13.13 | $11.30 | $7.32 |
| Middlesex Centre | $14.18 | $9.47 | $10.96 |
| Milton | $11.60 | $10.62 | $7.08 |
| Minto | $200 + $6.99/m2 | $200 + $6.99/m2 | $200 + $4.84/m2 |
| Mississauga | $15.50 | $16.25 | $11.60 /$m^2$, < 10,000 $m^2$; $11.00 > 10,000 $m^2$ |
| Newmarket | $14.65 | $12.39 | $10.06 |
| Niagara Falls | $11.74 | $14.69 | $7.15 |
| Niagara-on-the-Lake | $14.53 | $18.94 | $9.58 |
| Norfolk | 1st $3,000, $75; each additional $1,000, $13 | 1st $3,000, $75; each additional $1,000, $13 | 1st $3,000, $75; each additional $1,000, $13 |
| North Bay | $14.63 | $11.23/$1,000 | $11.23/$1,000 |
| North Dumfries | $12.05 | $11.84 | $11.84 |
| North Middlesex | $75 +$11.30 | $75 + $7.00/$1000 | $75 + $7.00/$1000 |
| North Perth | $100 + $.67 sq. ft. | $100 + $.60 sq. ft. | $100 + $.60 sq. ft. |
| Oakville | $16.00 | $22.25 | $13.30 /$m^2$ > 15,000 m2 |
| Orangeville | $13.03 | $13.03 | $8.50 |
| Orillia | $11.08 | $11.08 | $5.70 |
| Oshawa | $12.29 | $14.20 | $11.91 |
| Ottawa | $11.52 | $12.16 | $9.58 |
| Owen Sound | $9.10 | $10.25/$1000 | $10.25/$1000 |
| Parry Sound | $50 + $9/$1,000 | $50 + $9/$1,000 | $50 + $9/$1,000 |
| Pelham | $14.21 | $16.80 | $16.80 |
| Peterborough | $17.32 | $18.91 | $18.91 |
| Pickering | $12.00 | $12.50 | $8.00 |
| Port Colborne | $11.30 | $11.30 | $7.32 |
| Prince Edward County | $100 + $7.50/m2 | $100 + $8.00/m2 | $100 + $4.50/m2 |
| Puslinch | $15.39 | $11/$1000 | 11/$1000 |

## 2016 Building Permit Fees (sorted alphabetically) (cont'd)

| Municipality | Residential (m2 unless otherwise indicated) | Retail / m2 (finished) | Industrial / m2 (finished) |
|---|---|---|---|
| Quinte West | $9.90 | $9.90 | $4.80 |
| Richmond Hill | $14.10 | $15.10 | $13.80 |
| Sarnia | $9.50 | $9.50 | $9.50 |
| Saugeen Shores | $9.00 | $10.00 | $7.50 |
| Sault Ste. Marie | $19.07 | $17.98 | $15.04 /m2 < 7,500 m2,> 7,500 m2, $13.12 m2 |
| Scugog | $11.43 | $11.43 | $7.07 |
| Springwater | $10.54 | $10.22 | $4.73 |
| St. Catharines | $12.91 | $13.99 | $10.76 |
| St. Mary's | $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 | $1,736 1st 1,500 sq. ft. + $1.15 > 1,500 sq. ft. | $4,740 1st 2,500 sq. ft + $1.01 > 2,500 sq. ft. | $4,660 1st 2,500 sq. ft + $1.01 > 2,500 sq. ft. |
| Tecumseh | $9.68 | $9.15 | $7.53 |
| 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 | $55 + $11/$1000 | $55 + $11/$1000 | $55 + $11/$1000 |
| Toronto | $50.94 + $16.79 /m2 | $18.78 | $13.59 |
| Vaughan | $10.80 | $13.00 | $8.90 |
| Wainfleet | up to 115 $m^2$ $1,533.16, + $13.07 $m^2$ > 115 $m^2$ | $12.89 | $9.60 |
| Waterloo | $8.61 | $10.22 | $5.92 |
| Welland | $12.80 | $12.80 | $8.18 |
| Wellesley | $11.73 | $13.99 | $7.75 |
| Wellington North | $255 + $.89 sq. ft. | $255 + $.89 sq. ft. | $255 + $.51 sq. ft. |
| West Lincoln | $11.92 | $11.61 | $8.65 |
| Whitby | $11.47 | $13.25 | $9.51 |
| Whitchurch-Stouffville | $9.15 | $9.15 | $7.53 |
| Wilmot | $12.91 | $16.14 | $8.61 |
| Windsor | $11.73 $m^2$ + $450 | $22.17 | $10.76 |
| Woolwich | $12.37 | $16.57 | $8.61 |

## 2016 Building Permit Fees (sorted by Location)

| Municipality | Residential 167 m2 property - $270,000 Value | |
|---|---|---|
| Prince Edward County | $ | 1,353 |
| Quinte West | $ | 1,653 |
| Brockville | $ | 1,760 |
| Ottawa | $ | 1,924 |
| Belleville | $ | 2,700 |
| Peterborough | $ | 2,892 |
| Kingston | $ | 3,240 |
| Cornwall | $ | 3,375 |
| **Eastern Average** | **$** | **2,362** |
| **Eastern Median** | **$** | **2,312** |

| | | |
|---|---|---|
| Whitchurch-Stouffville | $ | 1,528 |
| Vaughan | $ | 1,754 |
| Burlington | $ | 1,790 |
| Brock | $ | 1,887 |
| Scugog | $ | 1,909 |
| Whitby | $ | 1,915 |
| Milton | $ | 1,937 |
| Aurora | $ | 2,004 |
| Pickering | $ | 2,004 |
| Oshawa | $ | 2,052 |
| Clarington | $ | 2,056 |
| Caledon | $ | 2,204 |
| Brampton | $ | 2,268 |
| Georgina | $ | 2,300 |
| Markham | $ | 2,353 |
| Richmond Hill | $ | 2,355 |
| Newmarket | $ | 2,551 |
| East Gwillimbury | $ | 2,570 |
| Mississauga | $ | 2,589 |
| Oakville | $ | 2,672 |
| Halton Hills | $ | 2,824 |
| Toronto | $ | 2,855 |
| King | $ | 3,500 |
| **GTA Average** | **$** | **2,256** |
| **GTA Median** | **$** | **2,204** |

| Municipality | Residential 167 m2 property - $270,000 Value | |
|---|---|---|
| Port Colborne | $ | 1,887 |
| Niagara Falls | $ | 1,961 |
| Thorold | $ | 1,977 |
| Fort Erie | $ | 1,977 |
| West Lincoln | $ | 1,991 |
| Grimsby | $ | 2,066 |
| Welland | $ | 2,138 |
| Lincoln | $ | 2,139 |
| St. Catharines | $ | 2,156 |
| Wainfleet | $ | 2,213 |
| Pelham | $ | 2,373 |
| Hamilton | $ | 2,396 |
| Niagara-on-the-Lake | $ | 2,427 |
| **Niagara/Hamilton Average** | **$** | **2,131** |
| **Niagara/Hamilton Median** | **$** | **2,138** |

| | | |
|---|---|---|
| Greenstone | $ | 817 |
| Kenora | $ | 898 |
| North Bay | $ | 2,443 |
| Parry Sound | $ | 2,480 |
| Elliot Lake | $ | 2,624 |
| Thunder Bay | $ | 2,700 |
| Greater Sudbury | $ | 2,901 |
| Timmins | $ | 3,025 |
| Sault Ste. Marie | $ | 3,185 |
| Espanola | $ | 4,628 |
| **Northern Average** | **$** | **2,570** |
| **Northern Median** | **$** | **2,662** |

## 2016 Building Permit Fees (sorted by Location)

| Municipality | Residential 167 m2 property - $270,000 Value | |
|---|---|---|
| Springwater | $ | 1,760 |
| Orillia | $ | 1,850 |
| Barrie | $ | 2,171 |
| Orangeville | $ | 2,176 |
| Gravenhurst | $ | 2,605 |
| Huntsville | $ | 2,700 |
| Collingwood | $ | 2,790 |
| Bracebridge | $ | 3,051 |
| Innisfil | $ | 3,380 |
| **Simcoe/Musk/Duff Average** | **$** | **2,498** |
| **Simcoe/Musk/Duff Median** | **$** | **2,605** |

| Municipality | Residential 167 m2 property - $270,000 Value | |
|---|---|---|
| Grey Highlands | $ | 718 |
| Kincardine | $ | 1,258 |
| North Perth | $ | 1,305 |
| Minto | $ | 1,367 |
| Mapleton | $ | 1,378 |
| Central Elgin | $ | 1,420 |
| Waterloo | $ | 1,438 |
| Leamington | $ | 1,438 |
| London | $ | 1,470 |
| Saugeen Shores | $ | 1,503 |
| Lambton Shores | $ | 1,503 |
| Owen Sound | $ | 1,520 |
| Sarnia | $ | 1,587 |
| Tecumseh | $ | 1,617 |
| St. Marys | $ | 1,700 |
| Kingsville | $ | 1,707 |
| Wellington North | $ | 1,855 |
| St. Thomas | $ | 1,908 |
| Wellesley | $ | 1,959 |
| North Middlesex | $ | 1,962 |
| Ingersoll | $ | 2,000 |
| Stratford | $ | 2,012 |
| North Dumfries | $ | 2,012 |
| Woolwich | $ | 2,066 |
| Strathroy-Caradoc | $ | 2,079 |
| Wilmot | $ | 2,156 |
| Centre Wellington | $ | 2,193 |
| Meaford | $ | 2,193 |
| Erin | $ | 2,200 |
| Kitchener | $ | 2,246 |
| Guelph | $ | 2,246 |
| Middlesex Centre | $ | 2,368 |
| Cambridge | $ | 2,408 |
| Windsor | $ | 2,409 |
| Puslinch | $ | 2,570 |
| The Blue Mountains | $ | 2,672 |
| Tillsonburg | $ | 2,735 |
| Guelph-Eramosa | $ | 3,094 |
| Norfolk | $ | 3,546 |
| Brant | $ | 3,780 |
| Chatham-Kent | $ | 4,145 |
| Haldimand | $ | 6,471 |
| **Southwest Average** | **$** | **2,148** |
| **Southwest Median** | **$** | **2,006** |

## 2016 Commercial Solid Waste Tipping Fees

*(Sorted by 2016 Fee per Tonne)*

| Municipality or Region | 2011 Per Tonne | 2012 Per Tonne | 2013 Per Tonne | 2014 Per Tonne | 2015 Per Tonne | 2016 Per Tonne |
|---|---|---|---|---|---|---|
| Essex County | $ 56 | $ 57 | $ 63 | $ 64 | $ 59 | $ 59 |
| Elliot Lake | N/A | N/A | N/A | $ 60 | $ 60 | $ 60 |
| Windsor | $ 61 | $ 62 | $ 58 | $ 64 | $ 64 | $ 64 |
| Cornwall | $ 60 | $ 62 | $ 64 | $ 64 | $ 70 | $ 70 |
| Oxford County | $ 62 | $ 64 | $ 65 | $ 66 | $ 69 | $ 70 |
| Sault Ste. Marie | $ 70 | $ 70 | $ 70 | $ 70 | $ 70 | $ 70 |
| Thunder Bay | $ 50 | $ 53 | $ 56 | $ 60 | $ 64 | $ 70 |
| Greater Sudbury | $ 63 | $ 63 | $ 63 | $ 71 | $ 73 | $ 73 |
| Guelph | $ 70 | $ 70 | $ 70 | $ 70 | $ 70 | $ 75 |
| London | $ 75 | $ 75 | $ 75 | $ 75 | $ 75 | $ 75 |
| Quinte West | | | $ 75 | $ 75 | $ 75 | $ 75 |
| Timmins | $ 50 | $ 50 | $ 65 | $ 75 | $ 75 | $ 75 |
| Wellington County | N/A | N/A | N/A | N/A | $ 75 | $ 75 |
| Stratford | $ 72 | $ 72 | $ 75 | $ 75 | $ 76 | $ 76 |
| Waterloo Region | $ 72 | $ 74 | $ 75 | $ 75 | $ 75 | $ 77 |
| Brant | N/A | N/A | $ 82 | $ 82 | $ 85 | $ 85 |
| Kenora | N/A | $ 80 | $ 80 | $ 80 | $ 90 | $ 90 |
| North Bay | $ 75 | $ 53 | $ 81 | $ 84 | $ 87 | $ 90 |
| Peterborough | $ 85 | $ 85 | $ 85 | $ 90 | $ 90 | $ 90 |
| Chatham-Kent | $ 60 | N/A | N/A | N/A | $ 100 | $ 100 |
| Niagara Region | $ 90 | $ 90 | $ 90 | $ 90 | $ 87 | $ 100 |
| Peel Region | $ 80 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 |
| York Region | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 |
| Kincardine | N/A | N/A | N/A | N/A | $ 100 | $ 105 |
| Ottawa | $ 96 | $ 98 | $ 100 | $ 102 | $ 104 | $ 106 |
| Toronto | $ 100 | $ 100 | $ 100 | $ 103 | $ 106 | $ 109 |
| Hamilton | $ 118 | $ 118 | $ 118 | $ 118 | $ 118 | $ 118 |
| Norfolk | N/A | N/A | N/A | N/A | N/A | $ 118 |
| Haldimand | N/A | N/A | N/A | N/A | N/A | $ 119 |
| The Blue Mountains | N/A | N/A | N/A | N/A | $ 120 | $ 120 |
| Durham Region | $ 120 | $ 120 | $ 120 | $ 120 | $ 120 | $ 120 |
| Muskoka | $ 121 | $ 121 | $ 121 | $ 127 | $ 127 | $ 130 |
| Barrie | $ 122 | $ 125 | $ 140 | $ 145 | $ 145 | $ 145 |
| Orillia | N/A | N/A | $ 130 | $ 140 | $ 150 | $ 155 |
| Simcoe County | $ 115 | $ 115 | $ 121 | $ 155 | $ 155 | $ 155 |
| Halton Region | $ 143 | $ 143 | $ 152 | $ 154 | $ 157 | $ 165 |
| Grey Highlands | N/A | $ 200 | $ 200 | $ 200 | $ 200 | $ 200 |
| **Average** | **$ 85** | **$ 91** | **$ 94** | **$ 96** | **$ 98** | **$ 101** |
| **Median** | **$ 75** | **$ 83** | **$ 82** | **$ 83** | **$ 89** | **$ 95** |

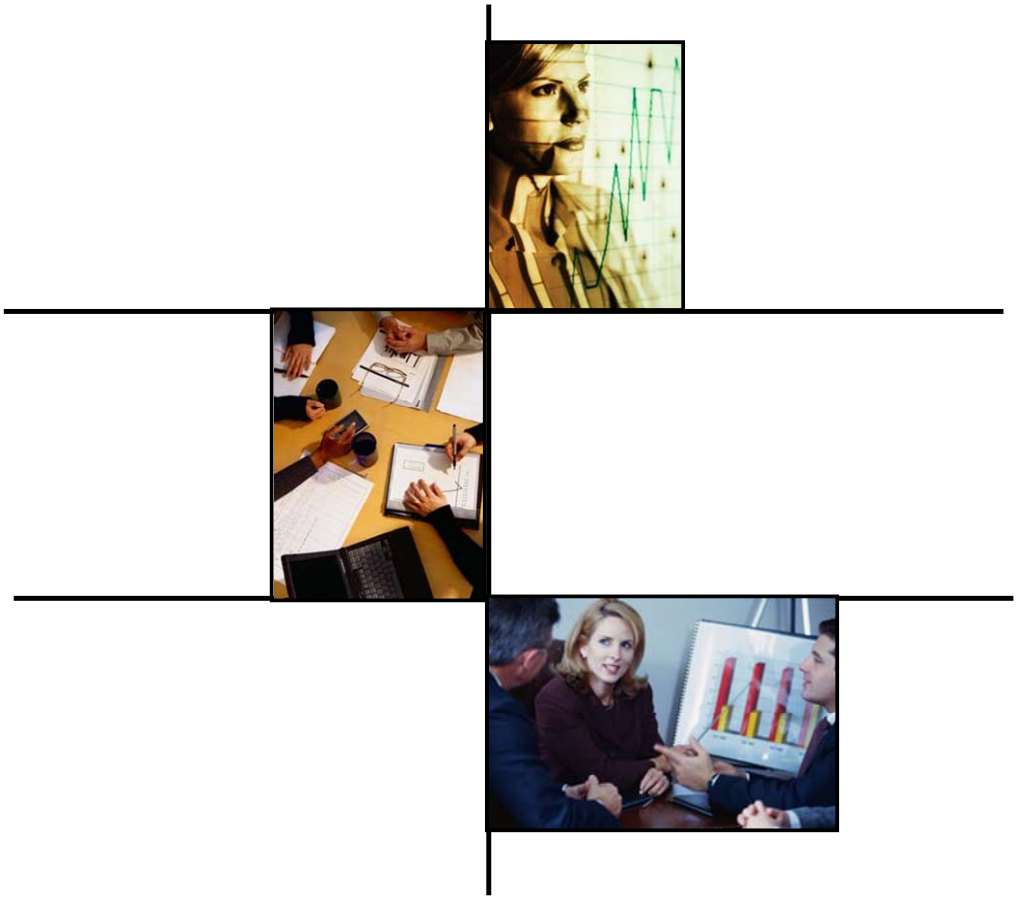
## 2016 Transit Fares

| Municipality | Cash Fares Adult | Cash Fares Student | Cash Fares Senior | Monthly Passes Adult | Monthly Passes Student | Monthly Passes Senior |
|---|---|---|---|---|---|---|
| Barrie | $ 3.00 | $ 3.00 | $ 3.00 | $ 86.00 | $ 66.00 | $ 56.00 |
| Belleville | $ 2.50 | $ 2.25 | $ 2.25 | $ 70.00 | $ 57.00 | $ 57.00 |
| Brampton | $ 3.75 | $ 2.50 | $ 1.00 | $ 120.00 | $ 105.00 | $ 52.00 |
| 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 | $ 2.00 | $ 2.00 | $ 65.00 | $ 50.00 | $ 50.00 |
| Collingwood | $ 2.00 | $ 1.50 | $ 1.50 | $ 40.00 | $ 30.00 | $ 30.00 |
| Cornwall | $ 2.90 | $ 2.90 | $ 2.90 | $ 64.00 | $ 52.00 | $ 44.00 |
| Durham Region | $ 3.50 | $ 3.50 | $ 2.25 | $ 112.00 | $ 91.00 | $ 45.00 |
| Elliot Lake | $ 2.50 | $ 2.25 | $ 2.25 | $ 62.00 | $ 52.00 | $ 52.00 |
| Fort Erie | $ 2.50 | $ 2.50 | $ 2.50 | $ 80.00 | $ 80.00 | $ 80.00 |
| Greater Sudbury | $ 3.10 | $ 3.10 | $ 2.25 | $ 84.00 | $ 78.00 | $ 50.00 |
| Guelph | $ 3.00 | $ 3.00 | $ 3.00 | $ 80.00 | $ 68.00 | $ 68.00 |
| Hamilton | $ 3.00 | $ 3.00 | $ 3.00 | $ 101.20 | $ 83.60 | $ 26.50 |
| 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 | N/A | $ 30.00 |
| London | $ 2.75 | $ 2.75 | $ 2.75 | $ 81.00 | $ 70.00 | $ 57.50 |
| Milton | $ 3.50 | $ 3.50 | $ 3.50 | $ 77.00 | $ 50.00 | $ 50.00 |
| Mississauga | $ 3.50 | $ 3.50 | $ 1.00 | $ 130.00 | N/A | $ 61.00 |
| Niagara Falls | $ 2.75 | $ 2.50 | $ 2.50 | $ 75.00 | $ 58.00 | $ 58.00 |
| Norfolk | $ 2.00 | $ 2.00 | $ 2.00 | $ 25.00 | $ 25.00 | $ 25.00 |
| North Bay | $ 3.00 | $ 3.00 | $ 3.00 | $ 86.00 | $ 71.00 | $ 61.00 |
| Oakville | $ 3.50 | $ 3.50 | $ 3.50 | $ 115.00 | $ 70.00 | $ 50.00 |
| Orangeville | $ 2.00 | $ 1.50 | $ 1.50 | $ 55.00 | $ 45.00 | $ 45.00 |
| Orillia | $ 2.00 | $ 2.00 | $ 2.00 | $ 47.00 | $ 47.00 | $ 47.00 |
| Ottawa | $ 3.65 | $ 3.65 | $ 2.75 | $ 105.75 | $ 84.25 | $ 42.75 |
| Owen Sound | $ 3.00 | $ 2.50 | $ 3.00 | $ 70.00 | $ 45.00 | $ 55.00 |
| Peterborough | $ 2.50 | $ 2.50 | $ 2.50 | $ 60.00 | $ 55.00 | $ 40.00 |
| Port Colborne | $ 2.75 | $ 2.75 | $ 2.75 | $ 78.00 | $ 68.00 | $ 59.00 |
| Quinte West | $ 2.00 | $ 1.50 | $ 1.50 | $ 40.00 | $ 30.00 | $ 30.00 |
| Sarnia | $ 2.75 | $ 2.75 | $ 2.75 | $ 69.00 | $ 69.00 | $ 69.00 |

## 2016 Transit Fares (cont'd)

| Municipality | Cash Fares | | | Monthly Passes | | |
|---|---|---|---|---|---|---|
| | Adult | Student | Senior | Adult | Student | Senior |
| Sault Ste. Marie | $ 2.50 | $ 2.50 | $ 2.50 | $ 60.00 | $ 25.00 | $ 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 |
| Tecumseh | $ 2.00 | $ 1.00 | $ 1.50 | $ 35.00 | $ 30.00 | $ 25.00 |
| Thorold | $ 3.00 | $ 3.00 | $ 3.00 | $ 92.00 | $ 62.00 | $ 57.00 |
| Thunder Bay | $ 2.75 | $ 2.75 | $ 2.75 | $ 77.00 | $ 55.00 | $ 55.00 |
| Timmins | $ 3.00 | $ 2.50 | $ 2.50 | $ 72.00 | $ 57.00 | $ 55.00 |
| Toronto | $ 3.25 | $ 2.00 | $ 2.00 | $ 141.50 | $ 112.00 | $ 112.00 |
| Waterloo Region | $ 3.25 | $ 3.25 | $ 3.25 | $ 82.00 | $ 70.00 | $ 70.00 |
| Welland | $ 2.75 | $ 2.75 | $ 2.75 | $ 78.00 | $ 68.00 | $ 58.00 |
| Windsor | $ 3.00 | $ 3.00 | $ 3.00 | $ 95.70 | $ 66.00 | $ 48.40 |
| York Region | $ 4.00 | $ 4.00 | $ 4.00 | $ 140.00 | $ 105.00 | $ 59.00 |
| **Average** | **$ 2.78** | **$ 2.59** | **$ 2.49** | **$ 76.85** | **$ 60.88** | **$ 52.55** |
| **Median** | **$ 2.75** | **$ 2.63** | **$ 2.50** | **$ 76.00** | **$ 60.00** | **$ 52.75** |

# 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:

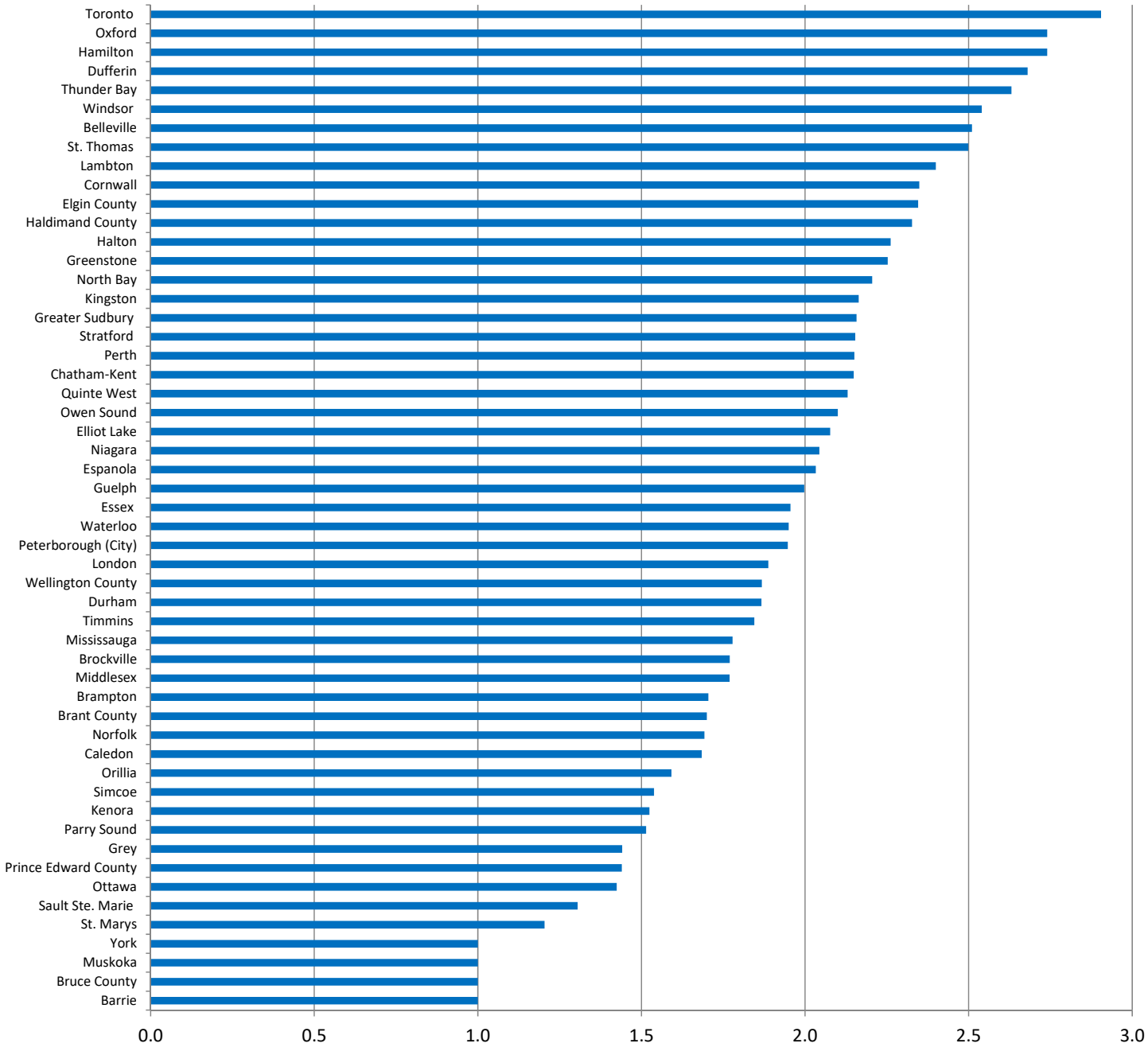
- New Multi-residential
- Shopping Centres
- Office Buildings
- Parking Lots
- Large Industrial

## 2016 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 | 1.9100 | 2.5700 |
| Brockville | 1.7700 | 1.9482 | 2.6131 |
| Bruce County | 1.0000 | 1.2331 | 1.7477 |
| Caledon | 1.6843 | 1.3124 | 1.5805 |
| Chatham-Kent | 2.1488 | 1.9504 | 2.1610 |
| Cornwall | 2.3492 | 1.9407 | 2.6300 |
| Dufferin | 2.6802 | 1.2200 | 2.1984 |
| Durham | 1.8665 | 1.4500 | 2.2598 |
| Elgin County | 2.3458 | 1.6376 | 2.2251 |
| Elliot Lake | 2.0770 | 1.6790 | 1.6790 |
| Espanola | 2.0329 | 1.6846 | 2.0025 |
| Essex | 1.9554 | 1.0820 | 1.9425 |
| Greater Sudbury | 2.1574 | 2.1432 | 3.1412 |
| Greenstone | 2.2526 | 1.3298 | 2.0599 |
| Grey | 1.4412 | 1.3069 | 1.8582 |
| Guelph | 1.9979 | 1.8400 | 2.2048 |
| Haldimand County | 2.3274 | 1.6929 | 2.3274 |
| Halton | 2.2619 | 1.4565 | 2.3599 |
| Hamilton | 2.7400 | 1.9800 | 3.0900 |
| Kenora | 1.5248 | 1.9695 | 2.1859 |
| Kingston | 2.1639 | 1.9800 | 2.6300 |
| Lambton | 2.4000 | 1.6271 | 2.0476 |
| London | 1.8880 | 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 |

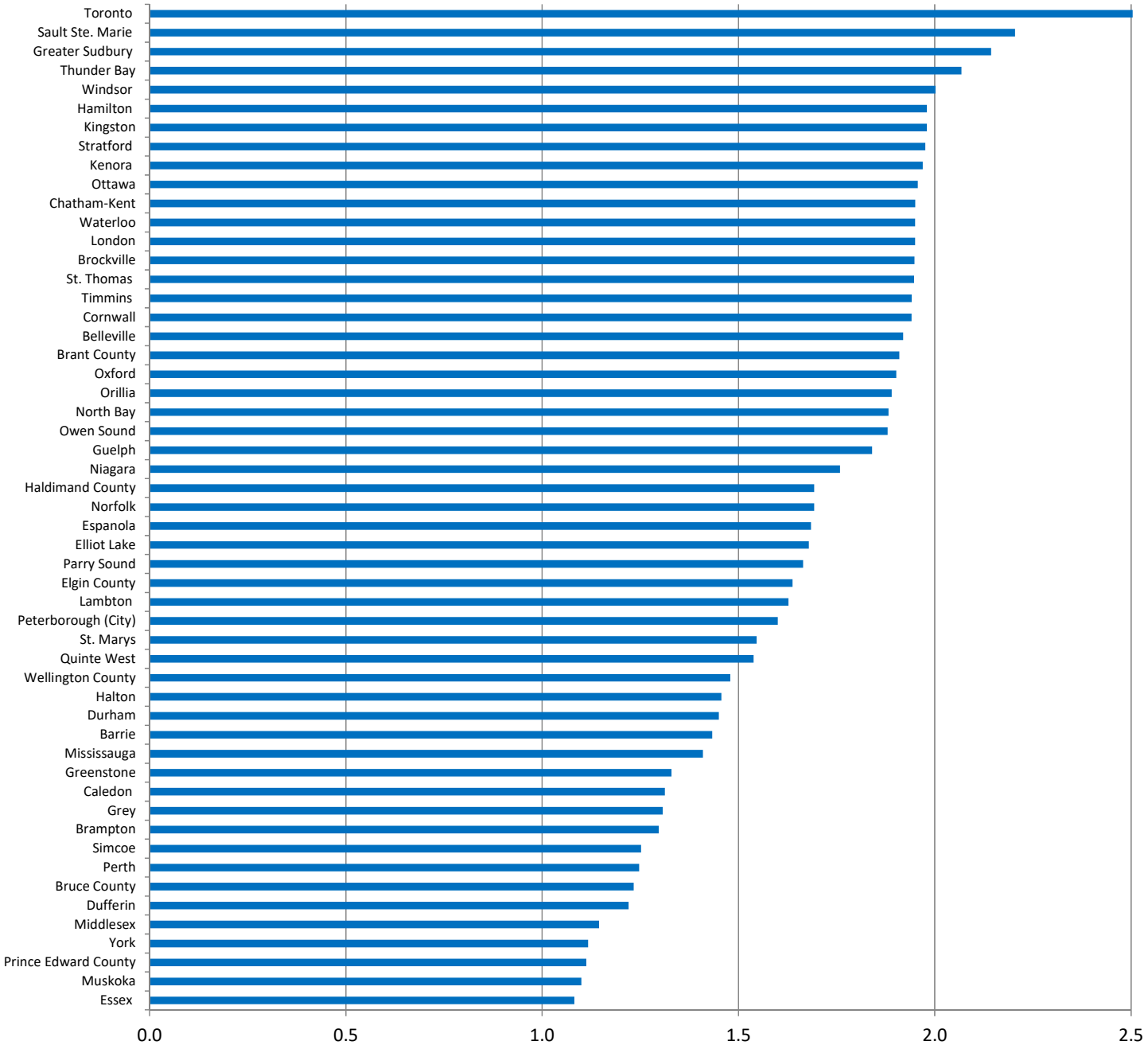
| Municipality | Multi-Residential | Commercial (Residual) | Industrial (Residual) |
|---|---|---|---|
| Norfolk | 1.6929 | 1.6929 | 1.6929 |
| North Bay | 2.2054 | 1.8822 | 1.4000 |
| Orillia | 1.5918 | 1.8901 | 1.8392 |
| Ottawa | 1.4245 | 1.9570 | 2.6625 |
| Owen Sound | 2.1000 | 1.8800 | 2.2433 |
| Oxford | 2.7400 | 1.9018 | 2.6300 |
| Parry Sound | 1.5145 | 1.6646 | 1.5162 |
| Perth County | 2.1505 | 1.2469 | 1.9692 |
| Peterborough (City) | 1.9472 | 1.6001 | 1.8430 |
| Prince Edward County | 1.4402 | 1.1125 | 1.3895 |
| Quinte West | 2.1300 | 1.5385 | 2.4460 |
| Sault Ste. Marie | 1.3048 | 2.2042 | 3.1030 |
| Simcoe | 1.5385 | 1.2521 | 1.5385 |
| St. Marys | 1.2042 | 1.5463 | 2.4812 |
| St. Thomas | 2.4987 | 1.9475 | 2.2281 |
| Stratford | 2.1539 | 1.9759 | 2.8389 |
| Thunder Bay | 2.6310 | 2.0677 | 2.4453 |
| Timmins | 1.8452 | 1.9413 | 2.4196 |
| Toronto | 2.9044 | 2.5042 | 2.9044 |
| Waterloo | 1.9500 | 1.9500 | 1.9500 |
| Wellington County | 1.8680 | 1.4790 | 2.4000 |
| Windsor | 2.5403 | 2.0020 | 2.3384 |
| York | 1.0000 | 1.1172 | 1.3124 |
| **Average** | **1.9424** | **1.6743** | **2.1413** |
| **Median** | **1.9554** | **1.6929** | **2.1984** |
| **Minimum** | **1.0000** | **1.0820** | **1.1000** |
| **Maximum** | **2.9044** | **2.5042** | **3.1412** |
| **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 53 municipal entities decreased their Multi-Residential Tax Rate in 2016 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

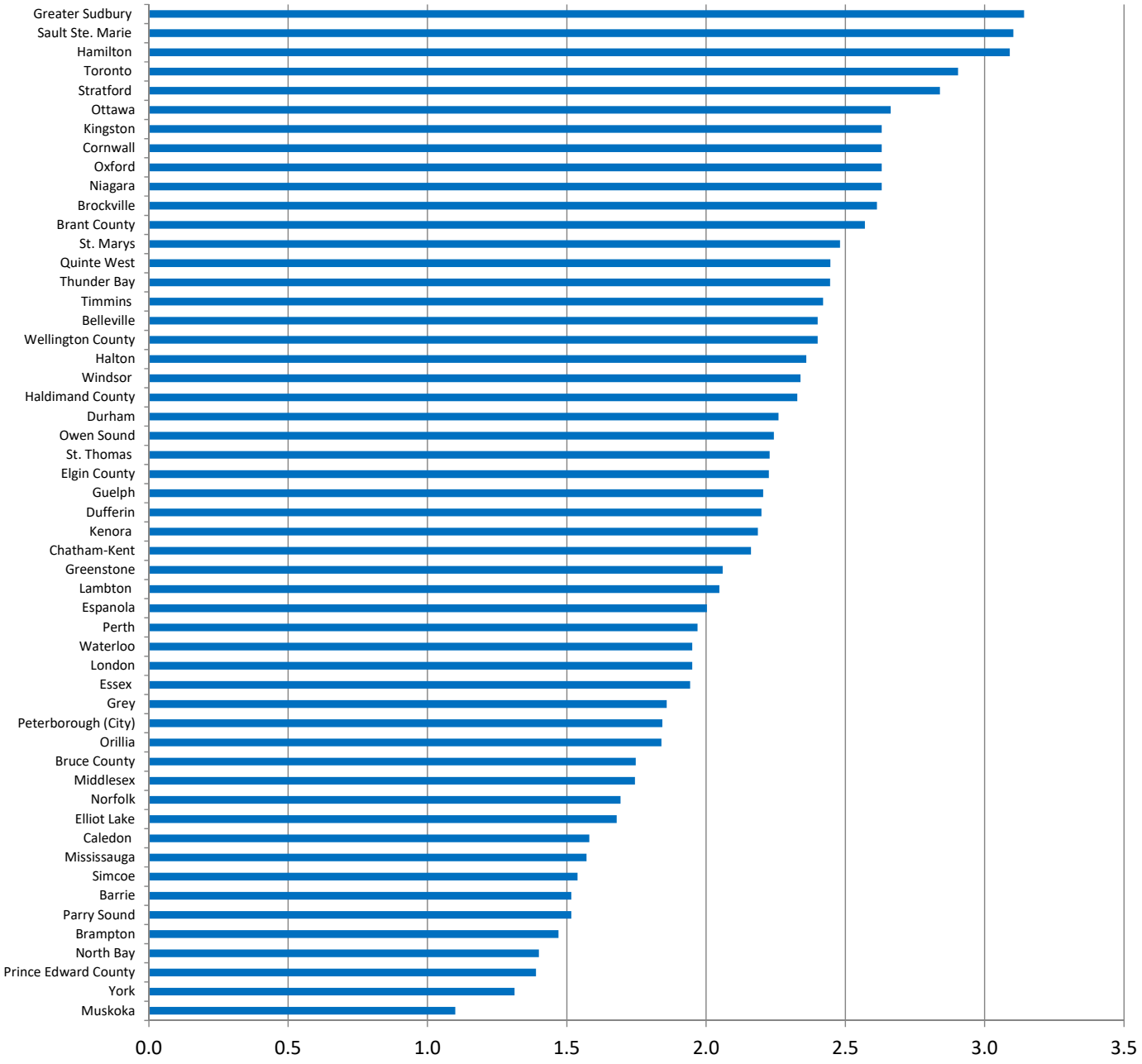



- With the exception of Greater Sudbury, Sault Ste. Marie, Thunder Bay, Toronto and Windsor all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.

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

- 6 of the 53 municipal entities reduced their Commercial Tax Ratio in 2016 including Brant, Kenora, Orillia, Owen Sound, Peterborough, and Windsor.

## Industrial (residual) Tax Ratios




- With the exception of Greater Sudbury, Hamilton, Ottawa, Sault Ste. Marie, Stratford and Toronto, all municipalities have a residual Industrial Tax Ratio at or below the Provincial Threshold of 2.63.
- The District of Muskoka is the only municipalities that falls within the Provincial Range of Fairness.
- 9 of the 53 municipal entities decreased their Industrial Tax Ratio in 2016 including, Chatham-Kent, Guelph, Hamilton, Orillia, Owen Sound, Peterborough, Stratford, Thunder Bay and Toronto.

## Summary of Optional Classes

| Municipality | New Multi-Residential | Office Building | Shopping Centre | Parking Lot Land | Industrial (Large) |
|---|---|---|---|---|---|
| Barrie | ▲ | | | | |
| Belleville | ▲ | | | | |
| Brampton | | | | | |
| Brant | | | | | |
| Brockville | ▲ | | | | |
| Bruce | | | | | |
| Caledon | ▲ | | | | |
| Chatham-Kent | | ▲ | ▲ | ▲ | |
| Cornwall | | | | | |
| Dufferin | | | | | |
| Durham | | | | | |
| Elgin County | | | | | ▲ |
| Elliot Lake | | | | | |
| Espanola | | ▲ | ▲ | ▲ | ▲ |
| Essex | | ▲ | ▲ | ▲ | ▲ |
| Greater Sudbury | ▲ | | | | ▲ |
| Greenstone | | | | | |
| Grey | ▲ | | | | |
| Guelph | ▲ | | | | |
| Halton | ▲ | | | | |
| Hamilton | ▲ | | | | ▲ |
| Kenora | | ▲ | ▲ | ▲ | ▲ |
| Kingston | ▲ | | | | |
| Lambton | ▲ | ▲ | ▲ | ▲ | ▲ |
| London | | | | | |
| Middlesex | | | | | |
| Mississauga | | | | | |
| Muskoka | | | | | |
| Niagara | ▲ | | | | |
| Norfolk | | | | | |
| North Bay | | | | | |
| Orillia | ▲ | | | | |
| Ottawa | ▲ | ▲ | ▲ | ▲ | ▲ |
| Owen Sound | ▲ | | | | ▲ |
| Oxford | | | | | |
| Parry Sound | ▲ | | | | |
| Peterborough (City) | ▲ | | | | |
| Prince Edward County | | | | | |
| Quinte West | | | | | ▲ |
| Sault Ste. Marie | | ▲ | ▲ | ▲ | ▲ |
| Simcoe | | | | | |
| 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 |
|---|---|---|
| Belleville | 2.5102 | 1.0000 |
| Brockville | 1.7700 | 1.0000 |
| Caledon | 1.6843 | 1.0000 |
| Greater Sudbury | 2.1574 | 1.0000 |
| Grey | 1.4412 | 1.0000 |
| Guelph | 1.9979 | 1.0000 |
| Halton | 2.2619 | 2.0000 |
| Hamilton | 2.7400 | 1.0000 |
| Kingston | 2.1639 | 1.0000 |
| Lambton | 2.4000 | 1.0000 |
| Niagara | 2.0440 | 1.0000 |
| Orillia | 1.5918 | 1.1000 |
| Ottawa | 1.4245 | 1.0000 |
| Owen Sound | 2.1000 | 1.0000 |
| Parry Sound | 1.5145 | 1.0000 |
| Peterborough (City) | 1.9472 | 1.0000 |
| Stratford | 2.1539 | 1.0000 |
| Thunder Bay | 2.6310 | 1.0000 |
| Timmins | 1.8952 | 1.0000 |
| Toronto | 2.9044 | 1.0000 |
| Waterloo | 1.9500 | 1.0000 |

## Large Industrial Class

| Municipality | Industrial (Residual) | Industrial (Large) |
|---|---|---|
| Central Elgin | 2.2251 | 2.8318 |
| Espanola | 2.0025 | 4.2726 |
| Essex | 1.9425 | 2.6861 |
| Greater Sudbury | 3.1412 | 3.5604 |
| Hamilton | 3.0999 | 3.6234 |
| Kenora | 2.1859 | 2.8432 |
| Lambton | 2.0476 | 3.0035 |
| Ottawa | 2.6625 | 2.2864 |
| Owen Sound | 2.2433 | 2.9350 |
| Quinte West | 2.4460 | 2.6147 |
| Sault Ste. Marie | 3.1030 | 5.5109 |
| St. Thomas | 2.2281 | 2.6774 |
| Thunder Bay | 2.4453 | 3.3762 |
| Timmins | 2.4196 | 3.0118 |
| Windsor | 2.3384 | 2.8666 |

## Optional Commercial Classes

| Municipality | Commercial (Residual) | Commercial (Office) | Commercial (Shopping) | Commercial (Parking) |
|---|---|---|---|---|
| Chatham-Kent | 1.9504 | 1.5718 | 2.2512 | 1.3052 |
| Espanola | 1.6846 | 1.6846 | 2.3464 | 1.6846 |
| Essex | 1.0820 | 1.1640 | 1.0820 | 0.5620 |
| Kenora | 1.9695 | 2.3801 | 2.7982 | 1.6190 |
| Lambton | 1.6271 | 1.5358 | 2.0835 | 1.0912 |
| Ottawa | 1.9570 | 2.3643 | 1.6279 | 1.2823 |
| Sault Ste. Marie | 2.2042 | 3.2194 | 2.3399 | 1.6297 |
| Windsor | 2.0020 | 2.0190 | 2.0606 | 1.0829 |

## 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
- 5 of the 53 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 6 of the 53 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, Bruce County, Region of York, (Multi-Residential)
    - County of Essex (Commercial)
    - District of Muskoka (Multi-Residential, Commercial, Industrial)

Optional Classes

- 23 of the 53 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 43% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
    - Approximately 26% of the municipal entities have a Large Industrial class.
    - Approximately 13% of the municipal entities have Optional Commercial classes.

# Comparison of Relative Taxes

## *Comparison of Relative Taxes*

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

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

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

- The values of like properties vary significantly across municipalities
- The tax burden on 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.

# 2016 Total Property Tax Rates (Municipal and Education)

## 2016 Total Property Tax Rates (Municipal & Education—sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Aurora | 0.9203% | 0.9203% | 1.8270% | 1.8270% | 1.8270% | 2.1411% | 2.1411% |
| Barrie | 1.3380% | 1.3380% | 2.8062% | 2.8062% | 2.8062% | 2.9789% | 2.9789% |
| Belleville | 1.5814% | 3.6857% | 4.0741% | 4.0741% | 4.0741% | 4.8442% | 4.8442% |
| Bracebridge | 1.2741% | 1.2741% | 1.8357% | 1.8357% | 1.8357% | 1.9458% | 1.9458% |
| Brampton | 1.1030% | 1.7481% | 2.2443% | 2.2443% | 2.2443% | 2.6380% | 2.6380% |
| Brant | 1.0776% | 1.7003% | 3.0991% | 3.0991% | 3.0991% | 3.7862% | 3.7862% |
| Brock | 1.3924% | 2.4360% | 2.8818% | 2.8818% | 2.8818% | 4.2216% | 4.2216% |
| Brockville | 1.4378% | 2.4002% | 3.8349% | 3.8349% | 3.8349% | 4.7659% | 4.7659% |
| Burlington | 0.8710% | 1.7329% | 1.8644% | 1.8644% | 1.8644% | 3.0450% | 3.0450% |
| Caledon | 0.8830% | 1.3585% | 1.9694% | 1.9694% | 1.9694% | 2.3913% | 2.3913% |
| Cambridge | 1.2295% | 2.2189% | 3.4309% | 3.4309% | 3.4309% | 3.5309% | 3.5309% |
| Central Elgin | 1.5747% | 3.4409% | 3.4508% | 3.4508% | 3.4508% | 4.5855% | 5.4268% |
| Centre Wellington | 1.1350% | 1.9571% | 2.4273% | 2.4273% | 2.4273% | 3.7729% | 3.7729% |
| Chatham-Kent | 1.8908% | 3.8469% | 4.7211% | 3.8564% | 5.2333% | 5.1797% | 5.1797% |
| Clarington | 1.3297% | 2.3190% | 2.7909% | 2.7909% | 2.7909% | 4.0800% | 4.0800% |
| Collingwood | 1.2424% | 1.8102% | 2.5002% | 2.5002% | 2.5002% | 3.1222% | 3.1222% |
| Cornwall | 1.5970% | 3.4980% | 4.1344% | 4.1344% | 4.1344% | 5.2056% | 5.2056% |
| East Gwillimbury | 0.9304% | 0.9304% | 1.8383% | 1.8383% | 1.8383% | 2.1544% | 2.1544% |
| Elliot Lake | 2.0838% | 4.1255% | 4.3630% | 4.3630% | 4.3630% | 4.3630% | 4.3630% |
| Erin | 1.1159% | 1.9213% | 2.3990% | 2.3990% | 2.3990% | 3.7270% | 3.7270% |
| Espanola | 1.7436% | 3.3503% | 3.8005% | 3.8005% | 3.8005% | 4.2951% | 7.8264% |
| Fort Erie | 1.4915% | 2.8524% | 3.4723% | 3.4723% | 3.4723% | 4.9282% | 4.9282% |
| Georgina | 1.1835% | 1.1835% | 2.1214% | 2.1214% | 2.1214% | 2.4869% | 2.4869% |
| Gravenhurst | 1.2277% | 1.2277% | 1.7847% | 1.7847% | 1.7847% | 1.8947% | 1.8947% |
| Greater Sudbury | 1.3888% | 2.7786% | 3.7059% | 3.7059% | 3.7059% | 4.8821% | 5.3762% |
| Greenstone | 2.8043% | 6.0814% | 4.6593% | 4.6593% | 4.6593% | 6.5695% | 6.5695% |
| Grey Highlands | 1.0381% | 1.4132% | 2.5111% | 2.5111% | 2.5111% | 3.0797% | 3.0797% |
| Grimsby | 1.2257% | 2.3091% | 3.0049% | 3.0049% | 3.0049% | 4.2292% | 4.2292% |
| Guelph | 1.2411% | 2.2919% | 3.2684% | 3.2684% | 3.2684% | 3.8218% | 3.8218% |
| Guelph-Eramosa | 1.1035% | 1.8982% | 2.3807% | 2.3807% | 2.3807% | 3.6972% | 3.6972% |
| Haldimand | 1.2786% | 2.7264% | 3.1511% | 3.1511% | 3.1511% | 4.0384% | 4.0384% |
| Halton Hills | 0.8812% | 1.7561% | 1.8793% | 1.8793% | 1.8793% | 3.0692% | 3.0692% |
| Hamilton | 1.3668% | 3.4180% | 3.5729% | 3.5729% | 3.5729% | 4.9240% | 5.5528% |
| Huntsville | 1.1655% | 1.1655% | 1.7163% | 1.7163% | 1.7163% | 1.8264% | 1.8264% |
| Ingersoll | 1.5221% | 3.8434% | 3.9372% | 3.9372% | 3.9372% | 5.0086% | 5.0086% |
| Innisfil | 1.1224% | 1.6255% | 2.3499% | 2.3499% | 2.3499% | 2.9375% | 2.9375% |

## 2016 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Kenora | 1.4576% | 2.1239% | 3.6804% | 4.2017% | 4.7325% | 3.9551% | 4.7897% |
| Kincardine | 1.1439% | 1.1439% | 2.2967% | 2.2967% | 2.2967% | 3.1706% | 3.1706% |
| King | 0.9268% | 0.9268% | 1.8343% | 1.8343% | 1.8343% | 2.1496% | 2.1496% |
| Kingston | 1.3840% | 2.7460% | 3.7406% | 3.7406% | 3.7406% | 4.6090% | 4.6090% |
| Kingsville | 1.2934% | 2.3496% | 2.5519% | 2.5519% | 2.5519% | 3.6473% | 4.4693% |
| Kitchener | 1.1690% | 2.1010% | 3.3130% | 3.3130% | 3.3130% | 3.4130% | 3.4130% |
| Lambton Shores | 1.1551% | 2.5091% | 2.9736% | 2.8853% | 3.4150% | 3.4802% | 4.4047% |
| Leamington | 1.7860% | 3.3128% | 3.0849% | 3.0401% | 3.0849% | 4.6042% | 5.7924% |
| Lincoln | 1.2297% | 2.3173% | 3.0120% | 3.0120% | 3.0120% | 4.2397% | 4.2397% |
| London | 1.3626% | 2.4057% | 3.6905% | 3.6905% | 3.6905% | 3.7905% | 3.7905% |
| Mapleton | 1.2857% | 2.2385% | 2.6502% | 2.6502% | 2.6502% | 4.1345% | 4.1345% |
| Markham | 0.7828% | 0.7828% | 1.6734% | 1.6734% | 1.6734% | 1.9606% | 1.9606% |
| Meaford | 1.2983% | 1.7882% | 2.8511% | 2.8511% | 2.8511% | 3.5632% | 3.5632% |
| Middlesex Centre | 1.1316% | 1.8579% | 2.4672% | 2.4672% | 2.4672% | 3.1467% | 3.1467% |
| Milton | 0.7449% | 1.4476% | 1.6807% | 1.6807% | 1.6807% | 2.7474% | 2.7474% |
| Minto | 1.4242% | 2.4972% | 2.8550% | 2.8550% | 2.8550% | 4.4669% | 4.4669% |
| Mississauga | 0.8743% | 1.4089% | 2.0250% | 2.0250% | 2.0250% | 2.3710% | 2.3710% |
| Newmarket | 0.9701% | 0.9701% | 1.8826% | 1.8826% | 1.8826% | 2.2064% | 2.2064% |
| Niagara Falls | 1.3805% | 2.6255% | 3.2772% | 3.2772% | 3.2772% | 4.6363% | 4.6363% |
| Niagara-on-the-Lake | 1.0021% | 1.8520% | 2.6117% | 2.6117% | 2.6117% | 3.6411% | 3.6411% |
| Norfolk | 1.2052% | 1.9100% | 3.1220% | 3.1220% | 3.1220% | 3.2220% | 3.2220% |
| North Bay | 1.4434% | 2.9567% | 3.5429% | 3.5429% | 3.5429% | 2.9376% | 2.9376% |
| North Dumfries | 0.9404% | 1.6552% | 2.8672% | 2.8672% | 2.8672% | 2.9672% | 2.9672% |
| North Middlesex | 1.3671% | 2.2746% | 2.7368% | 2.7368% | 2.7368% | 3.5576% | 3.5576% |
| North Perth | 1.2354% | 2.4405% | 2.4860% | 2.4860% | 2.4860% | 3.5626% | 3.5626% |
| Oakville | 0.8273% | 1.6341% | 1.8008% | 1.8008% | 1.8008% | 2.9420% | 2.9420% |
| Orangeville | 1.4264% | 3.5071% | 2.5355% | 2.5355% | 2.5355% | 4.2225% | 4.2225% |
| Orillia * | 1.3862% | 2.0953% | 3.1815% | 3.1815% | 3.1815% | 3.7038% | 3.7038% |
| Oshawa | 1.5611% | 2.7509% | 3.1265% | 3.1265% | 3.1265% | 4.6029% | 4.6029% |
| Ottawa | 1.0522% | 1.4192% | 2.8628% | 3.4330% | 2.3869% | 3.8010% | 3.4760% |
| Owen Sound | 1.6019% | 3.1572% | 4.0581% | 4.0581% | 4.0581% | 4.6719% | 5.6498% |
| Parry Sound | 1.3661% | 1.9722% | 2.7385% | 2.7385% | 2.7385% | 2.3970% | 2.3970% |
| Pelham | 1.3026% | 2.4662% | 3.1401% | 3.1401% | 3.1401% | 4.4313% | 4.4313% |
| Peterborough | 1.4425% | 2.6307% | 3.3958% | 3.3958% | 3.3958% | 3.8120% | 3.8120% |
| Pickering | 1.2661% | 2.2004% | 2.6988% | 2.6988% | 2.6988% | 3.9364% | 3.9364% |
| Port Colborne | 1.6550% | 3.1865% | 3.7598% | 3.7598% | 3.7598% | 5.3581% | 5.3581% |

Note: * tax rate for Orillia is the Low Band

## 2016 Total Property Tax Rates - (Municipal & Education—sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Prince Edward County | 1.0716% | 1.4605% | 1.6880% | 1.6880% | 1.6880% | 2.7277% | 2.7277% |
| Puslinch | 0.9974% | 1.6999% | 2.2237% | 2.2237% | 2.2237% | 3.4425% | 3.4425% |
| Quinte West | 1.3388% | 2.6391% | 3.1345% | 3.1345% | 3.1345% | 4.3148% | 4.5089% |
| Richmond Hill | 0.8109% | 0.8109% | 1.7048% | 1.7048% | 1.7048% | 1.9975% | 1.9975% |
| Sarnia | 1.5209% | 3.3870% | 3.5688% | 3.4471% | 4.1772% | 4.2293% | 5.5034% |
| Saugeen Shores | 1.0410% | 1.0410% | 2.1699% | 2.1699% | 2.1699% | 2.9909% | 2.9909% |
| Sault Ste. Marie | 1.5503% | 1.9654% | 4.1584% | 5.5301% | 4.1584% | 5.3727% | 8.6264% |
| Scugog | 1.2127% | 2.1449% | 2.6213% | 2.6213% | 2.6213% | 3.8156% | 3.8156% |
| Springwater | 0.8327% | 1.1799% | 1.9873% | 1.9873% | 1.9873% | 2.4919% | 2.4919% |
| St. Catharines | 1.4823% | 2.8337% | 3.4562% | 3.4562% | 3.4562% | 4.9042% | 4.9042% |
| St. Marys | 1.4184% | 1.6696% | 3.0826% | 3.0826% | 3.0826% | 4.5528% | 4.5528% |
| St. Thomas | 1.5280% | 3.5362% | 4.0096% | 4.0096% | 4.0096% | 4.4856% | 5.0877% |
| Stratford | 1.4030% | 2.8050% | 3.5807% | 3.5807% | 3.5807% | 4.9019% | 4.9019% |
| Strathroy-Caradoc | 1.2533% | 2.0733% | 2.6066% | 2.6066% | 2.6066% | 3.3591% | 3.3591% |
| Tecumseh | 1.3912% | 2.5407% | 2.6576% | 2.5805% | 2.6576% | 3.8371% | 4.7318% |
| The Blue Mountains | 0.9107% | 1.2296% | 2.3445% | 2.3445% | 2.3445% | 2.8429% | 2.8429% |
| Thorold | 1.4855% | 2.8401% | 3.4618% | 3.4618% | 3.4618% | 4.9124% | 4.9124% |
| Thunder Bay | 1.7198% | 4.2182% | 4.2868% | 4.2868% | 4.2868% | 4.8542% | 6.2530% |
| Tillsonburg | 1.3519% | 3.3770% | 3.6134% | 3.6134% | 3.6134% | 4.5609% | 4.5609% |
| Timmins | 1.8660% | 3.2844% | 4.4375% | 4.4375% | 4.4375% | 5.1585% | 6.1322% |
| Toronto ** | 0.6880% | 1.6401% | 2.4320% | 2.4320% | 2.4320% | 2.7057% | 2.7057% |
| Vaughan | 0.8159% | 0.8159% | 1.7103% | 1.7103% | 1.7103% | 2.0040% | 2.0040% |
| Wainfleet | 1.4322% | 2.7311% | 3.3680% | 3.3680% | 3.3680% | 4.7722% | 4.7722% |
| Waterloo | 1.1464% | 2.0570% | 3.2690% | 3.2690% | 3.2690% | 3.3690% | 3.3690% |
| Welland | 1.6064% | 3.0872% | 3.6744% | 3.6744% | 3.6744% | 5.2304% | 5.2304% |
| Wellesley | 1.0147% | 1.8001% | 3.0121% | 3.0121% | 3.0121% | 3.1121% | 3.1121% |
| Wellington North | 1.3573% | 2.3723% | 2.7561% | 2.7561% | 2.7561% | 4.3064% | 4.3064% |
| West Lincoln | 1.1960% | 2.2484% | 2.9527% | 2.9527% | 2.9527% | 4.1511% | 4.1511% |
| Whitby | 1.2941% | 2.2525% | 2.7393% | 2.7393% | 2.7393% | 3.9995% | 3.9995% |
| Whitchurch-Stouffville | 0.8626% | 0.8626% | 1.7625% | 1.7625% | 1.7625% | 2.0653% | 2.0653% |
| Wilmot | 0.9597% | 1.6928% | 2.9048% | 2.9048% | 2.9048% | 3.0048% | 3.0048% |
| Windsor | 1.8364% | 4.3756% | 4.7003% | 4.7282% | 4.7969% | 5.3547% | 6.2254% |
| Woolwich | 0.9605% | 1.6944% | 2.9064% | 2.9064% | 2.9064% | 3.0064% | 3.0064% |
| **Average** | **1.2765%** | **2.2534%** | **2.9238%** | **2.9361%** | **2.9451%** | **3.7244%** | **3.9090%** |
| **Median** | **1.2741%** | **2.2004%** | **2.8818%** | **2.8853%** | **2.8818%** | **3.7862%** | **3.7905%** |
| **Minimum** | **0.6880%** | **0.7828%** | **1.6734%** | **1.6734%** | **1.6734%** | **1.8264%** | **1.8264%** |
| **Maximum** | **2.8043%** | **6.0814%** | **4.7211%** | **5.5301%** | **5.2333%** | **6.5695%** | **8.6264%** |

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

## 2016 Education Tax Rates

## 2016 Education Rates (sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Aurora | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Barrie | 0.1880% | 0.1880% | 1.1581% | 1.1581% | 1.1581% | 1.2351% | 1.2351% |
| Belleville | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Bracebridge | 0.1880% | 0.1880% | 0.6410% | 0.6410% | 0.6410% | 0.7511% | 0.7511% |
| Brampton | 0.1880% | 0.1880% | 1.0574% | 1.0574% | 1.0574% | 1.2929% | 1.2929% |
| Brant | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Brock | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Brockville | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Burlington | 0.1880% | 0.1880% | 0.8696% | 0.8696% | 0.8696% | 1.4332% | 1.4332% |
| Caledon | 0.1880% | 0.1880% | 1.0574% | 1.0574% | 1.0574% | 1.2929% | 1.2929% |
| Cambridge | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Central Elgin | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Centre Wellington | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Chatham-Kent | 0.1880% | 0.1880% | 1.4000% | 1.1800% | 1.4000% | 1.5000% | 1.5000% |
| Clarington | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Collingwood | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Cornwall | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| East Gwillimbury | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Elliot Lake | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Erin | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Espanola | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Fort Erie | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Georgina | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Gravenhurst | 0.1880% | 0.1880% | 0.6410% | 0.6410% | 0.6410% | 0.7511% | 0.7511% |
| Greater Sudbury | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Greenstone | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Grey Highlands | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Grimsby | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Guelph | 0.1880% | 0.1880% | 1.3308% | 1.3308% | 1.3308% | 1.5000% | 1.5000% |
| Guelph-Eramosa | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Haldimand | 0.1880% | 0.1880% | 1.3048% | 1.3048% | 1.3048% | 1.5000% | 1.5000% |
| Halton Hills | 0.1880% | 0.1880% | 0.8696% | 0.8696% | 0.8696% | 1.4332% | 1.4332% |
| Hamilton | 0.1880% | 0.1880% | 1.2389% | 1.2389% | 1.2389% | 1.2814% | 1.2814% |
| Huntsville | 0.1880% | 0.1880% | 0.6410% | 0.6410% | 0.6410% | 0.7511% | 0.7511% |
| Ingersoll | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Innisfil | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |

## 2016 Education Rates (sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Kenora | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Kincardine | 0.1880% | 0.1880% | 1.1180% | 1.1180% | 1.1180% | 1.5000% | 1.5000% |
| King | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Kingston | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Kingsville | 0.1880% | 0.1880% | 1.3557% | 1.3557% | 1.3557% | 1.5000% | 1.5000% |
| Kitchener | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Lambton Shores | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Leamington | 0.1880% | 0.1880% | 1.3557% | 1.1800% | 1.3557% | 1.5000% | 1.5000% |
| Lincoln | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| London | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Mapleton | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Markham | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Meaford | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Middlesex Centre | 0.1880% | 0.1880% | 1.3869% | 1.3869% | 1.3869% | 1.5000% | 1.5000% |
| Milton | 0.1880% | 0.1880% | 0.8696% | 0.8696% | 0.8696% | 1.4332% | 1.4332% |
| Minto | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Mississauga | 0.1880% | 0.1880% | 1.0574% | 1.0574% | 1.0574% | 1.2929% | 1.2929% |
| Newmarket | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Niagara Falls | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Niagara-on-the-Lake | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Norfolk | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| North Bay | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| North Dumfries | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| North Middlesex | 0.1880% | 0.1880% | 1.3869% | 1.3869% | 1.3869% | 1.5000% | 1.5000% |
| North Perth | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Oakville | 0.1880% | 0.1880% | 0.8696% | 0.8696% | 0.8696% | 1.4332% | 1.4332% |
| Orangeville | 0.1880% | 0.1880% | 1.0247% | 1.0247% | 1.0247% | 1.5000% | 1.5000% |
| Orillia | 0.1880% | 0.1880% | 1.2491% | 1.2491% | 1.2491% | 1.5000% | 1.5000% |
| Oshawa | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Ottawa | 0.1880% | 0.1880% | 1.1800% | 1.4000% | 0.9871% | 1.5000% | 1.5000% |
| Owen Sound | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Parry Sound | 0.1880% | 0.1880% | 0.7774% | 0.7774% | 0.7774% | 0.6107% | 0.6107% |
| Pelham | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Peterborough | 0.1880% | 0.1880% | 1.3884% | 1.3884% | 1.3884% | 1.5000% | 1.5000% |
| Pickering | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Port Colborne | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |

## 2016 Education Rates (sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Prince Edward County | 0.1880% | 0.1880% | 0.7050% | 0.7050% | 0.7050% | 1.5000% | 1.5000% |
| Puslinch | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| Quinte West | 0.1880% | 0.1880% | 1.3641% | 1.3641% | 1.3641% | 1.5000% | 1.5000% |
| Richmond Hill | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Sarnia | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Saugeen Shores | 0.1880% | 0.1880% | 1.1180% | 1.1180% | 1.1180% | 1.5000% | 1.5000% |
| Sault Ste. Marie | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Scugog | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Springwater | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| St. Catharines | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| St. Marys | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| St. Thomas | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Stratford | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Strathroy-Caradoc | 0.1880% | 0.1880% | 1.3869% | 1.3869% | 1.3869% | 1.5000% | 1.5000% |
| Tecumseh | 0.1880% | 0.1880% | 1.3557% | 1.1800% | 1.3557% | 1.5000% | 1.5000% |
| The Blue Mountains | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Thorold | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Thunder Bay | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Tillsonburg | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Timmins | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.1800% | 1.1800% |
| Toronto | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.2536% | 1.2536% |
| Vaughan | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Wainfleet | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Waterloo | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Welland | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Wellesley | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Wellington North | 0.1880% | 0.1880% | 1.0266% | 1.0266% | 1.0266% | 1.5000% | 1.5000% |
| West Lincoln | 0.1880% | 0.1880% | 1.1800% | 1.1800% | 1.1800% | 1.5000% | 1.5000% |
| Whitby | 0.1880% | 0.1880% | 1.1355% | 1.1355% | 1.1355% | 1.5000% | 1.5000% |
| Whitchurch-Stouffville | 0.1880% | 0.1880% | 1.0089% | 1.0089% | 1.0089% | 1.1800% | 1.1800% |
| Wilmot | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Windsor | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| Woolwich | 0.1880% | 0.1880% | 1.4000% | 1.4000% | 1.4000% | 1.5000% | 1.5000% |
| **Average** | **0.1880%** | **0.1880%** | **1.1815%** | **1.1782%** | **1.1797%** | **1.3999%** | **1.3999%** |
| **Median** | **0.1880%** | **0.1880%** | **1.1800%** | **1.1800%** | **1.1800%** | **1.5000%** | **1.5000%** |
| **Minimum** | **0.1880%** | **0.1880%** | **0.6410%** | **0.6410%** | **0.6410%** | **0.6107%** | **0.6107%** |
| **Maximum** | **0.1880%** | **0.1880%** | **1.4000%** | **1.4000%** | **1.4000%** | **1.5000%** | **1.5000%** |

## *2016 Upper and Lower Tier Tax Rates*

## 2016 Municipal Rates (Upper and Lower Tier—sorted alphabetically)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Aurora | 0.7323% | 0.7323% | 0.8182% | 0.8182% | 0.8182% | 0.9611% | 0.9611% |
| Barrie | 1.1500% | 1.1500% | 1.6481% | 1.6481% | 1.6481% | 1.7438% | 1.7438% |
| Belleville | 1.3934% | 3.4977% | 2.6741% | 2.6741% | 2.6741% | 3.3442% | 3.3442% |
| Bracebridge | 1.0861% | 1.0861% | 1.1947% | 1.1947% | 1.1947% | 1.1947% | 1.1947% |
| Brampton | 0.9150% | 1.5601% | 1.1869% | 1.1869% | 1.1869% | 1.3451% | 1.3451% |
| Brant | 0.8896% | 1.5123% | 1.6991% | 1.6991% | 1.6991% | 2.2862% | 2.2862% |
| Brock | 1.2044% | 2.2480% | 1.7463% | 1.7463% | 1.7463% | 2.7216% | 2.7216% |
| Brockville | 1.2498% | 2.2122% | 2.4349% | 2.4349% | 2.4349% | 3.2659% | 3.2659% |
| Burlington | 0.6830% | 1.5449% | 0.9948% | 0.9948% | 0.9948% | 1.6118% | 1.6118% |
| Caledon | 0.6950% | 1.1705% | 0.9120% | 0.9120% | 0.9120% | 1.0984% | 1.0984% |
| Cambridge | 1.0415% | 2.0309% | 2.0309% | 2.0309% | 2.0309% | 2.0309% | 2.0309% |
| Central Elgin | 1.3867% | 3.2529% | 2.2708% | 2.2708% | 2.2708% | 3.0855% | 3.9268% |
| Centre Wellington | 0.9470% | 1.7691% | 1.4007% | 1.4007% | 1.4007% | 2.2729% | 2.2729% |
| Chatham-Kent | 1.7028% | 3.6589% | 3.3211% | 2.6764% | 3.8333% | 3.6797% | 3.6797% |
| Clarington | 1.1417% | 2.1310% | 1.6554% | 1.6554% | 1.6554% | 2.5800% | 2.5800% |
| Collingwood | 1.0544% | 1.6222% | 1.3202% | 1.3202% | 1.3202% | 1.6222% | 1.6222% |
| Cornwall | 1.4090% | 3.3100% | 2.7344% | 2.7344% | 2.7344% | 3.7056% | 3.7056% |
| East Gwillimbury | 0.7424% | 0.7424% | 0.8294% | 0.8294% | 0.8294% | 0.9744% | 0.9744% |
| Elliot Lake | 1.8958% | 3.9375% | 3.1830% | 3.1830% | 3.1830% | 3.1830% | 3.1830% |
| Erin | 0.9279% | 1.7333% | 1.3724% | 1.3724% | 1.3724% | 2.2270% | 2.2270% |
| Espanola | 1.5556% | 3.1623% | 2.6205% | 2.6205% | 2.6205% | 3.1151% | 6.6464% |
| Fort Erie | 1.3035% | 2.6644% | 2.2923% | 2.2923% | 2.2923% | 3.4282% | 3.4282% |
| Georgina | 0.9955% | 0.9955% | 1.1125% | 1.1125% | 1.1125% | 1.3069% | 1.3069% |
| Gravenhurst | 1.0397% | 1.0397% | 1.1436% | 1.1436% | 1.1436% | 1.1436% | 1.1436% |
| Greater Sudbury | 1.2008% | 2.5906% | 2.5259% | 2.5259% | 2.5259% | 3.7021% | 4.1962% |
| Greenstone | 2.6163% | 5.8934% | 3.4793% | 3.4793% | 3.4793% | 5.3895% | 5.3895% |
| Grey Highlands | 0.8501% | 1.2252% | 1.1111% | 1.1111% | 1.1111% | 1.5797% | 1.5797% |
| Grimsby | 1.0377% | 2.1211% | 1.8249% | 1.8249% | 1.8249% | 2.7292% | 2.7292% |
| Guelph | 1.0531% | 2.1039% | 1.9376% | 1.9376% | 1.9376% | 2.3218% | 2.3218% |
| Guelph-Eramosa | 0.9155% | 1.7102% | 1.3541% | 1.3541% | 1.3541% | 2.1972% | 2.1972% |
| Haldimand | 1.0906% | 2.5384% | 1.8463% | 1.8463% | 1.8463% | 2.5384% | 2.5384% |
| Halton Hills | 0.6932% | 1.5681% | 1.0097% | 1.0097% | 1.0097% | 1.6360% | 1.6360% |
| Hamilton | 1.1788% | 3.2300% | 2.3341% | 2.3341% | 2.3341% | 3.6425% | 4.2713% |
| Huntsville | 0.9775% | 0.9775% | 1.0753% | 1.0753% | 1.0753% | 1.0753% | 1.0753% |
| Ingersoll | 1.3341% | 3.6554% | 2.5372% | 2.5372% | 2.5372% | 3.5086% | 3.5086% |
| Innisfil | 0.9344% | 1.4375% | 1.1699% | 1.1699% | 1.1699% | 1.4375% | 1.4375% |

## 2016 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Kenora | 1.2696% | 1.9359% | 2.5004% | 3.0217% | 3.5525% | 2.7751% | 3.6097% |
| Kincardine | 0.9559% | 0.9559% | 1.1787% | 1.1787% | 1.1787% | 1.6706% | 1.6706% |
| King | 0.7388% | 0.7388% | 0.8254% | 0.8254% | 0.8254% | 0.9696% | 0.9696% |
| Kingston | 1.1960% | 2.5580% | 2.3406% | 2.3406% | 2.3406% | 3.1090% | 3.1090% |
| Kingsville | 1.1054% | 2.1616% | 1.1961% | 1.1961% | 1.1961% | 2.1473% | 2.9693% |
| Kitchener | 0.9810% | 1.9130% | 1.9130% | 1.9130% | 1.9130% | 1.9130% | 1.9130% |
| Lambton Shores | 0.9671% | 2.3211% | 1.5736% | 1.4853% | 2.0150% | 1.9802% | 2.9047% |
| Leamington | 1.5980% | 3.1248% | 1.7291% | 1.8601% | 1.7291% | 3.1042% | 4.2924% |
| Lincoln | 1.0417% | 2.1293% | 1.8320% | 1.8320% | 1.8320% | 2.7397% | 2.7397% |
| London | 1.1746% | 2.2177% | 2.2905% | 2.2905% | 2.2905% | 2.2905% | 2.2905% |
| Mapleton | 1.0977% | 2.0505% | 1.6235% | 1.6235% | 1.6235% | 2.6345% | 2.6345% |
| Markham | 0.5948% | 0.5948% | 0.6645% | 0.6645% | 0.6645% | 0.7806% | 0.7806% |
| Meaford | 1.1103% | 1.6002% | 1.4511% | 1.4511% | 1.4511% | 2.0632% | 2.0632% |
| Middlesex Centre | 0.9436% | 1.6699% | 1.0803% | 1.0803% | 1.0803% | 1.6467% | 1.6467% |
| Milton | 0.5569% | 1.2596% | 0.8111% | 0.8111% | 0.8111% | 1.3142% | 1.3142% |
| Minto | 1.2362% | 2.3092% | 1.8284% | 1.8284% | 1.8284% | 2.9669% | 2.9669% |
| Mississauga | 0.6863% | 1.2209% | 0.9676% | 0.9676% | 0.9676% | 1.0781% | 1.0781% |
| Newmarket | 0.7821% | 0.7821% | 0.8737% | 0.8737% | 0.8737% | 1.0264% | 1.0264% |
| Niagara Falls | 1.1925% | 2.4375% | 2.0972% | 2.0972% | 2.0972% | 3.1363% | 3.1363% |
| Niagara-on-the-Lake | 0.8141% | 1.6640% | 1.4317% | 1.4317% | 1.4317% | 2.1411% | 2.1411% |
| Norfolk | 1.0172% | 1.7220% | 1.7220% | 1.7220% | 1.7220% | 1.7220% | 1.7220% |
| North Bay | 1.2554% | 2.7687% | 2.3629% | 2.3629% | 2.3629% | 1.7576% | 1.7576% |
| North Dumfries | 0.7524% | 1.4672% | 1.4672% | 1.4672% | 1.4672% | 1.4672% | 1.4672% |
| North Middlesex | 1.1791% | 2.0866% | 1.3499% | 1.3499% | 1.3499% | 2.0576% | 2.0576% |
| North Perth | 1.0474% | 2.2525% | 1.3060% | 1.3060% | 1.3060% | 2.0626% | 2.0626% |
| Oakville | 0.6393% | 1.4461% | 0.9312% | 0.9312% | 0.9312% | 1.5088% | 1.5088% |
| Orangeville | 1.2384% | 3.3191% | 1.5108% | 1.5108% | 1.5108% | 2.7225% | 2.7225% |
| Orillia | 1.1982% | 1.9073% | 1.9324% | 1.9324% | 1.9324% | 2.2038% | 2.2038% |
| Oshawa | 1.3731% | 2.5629% | 1.9910% | 1.9910% | 1.9910% | 3.1029% | 3.1029% |
| Ottawa | 0.8642% | 1.2312% | 1.6828% | 2.0330% | 1.3998% | 2.3010% | 1.9760% |
| Owen Sound | 1.4139% | 2.9692% | 2.6581% | 2.6581% | 2.6581% | 3.1719% | 4.1498% |
| Parry Sound | 1.1781% | 1.7842% | 1.9611% | 1.9611% | 1.9611% | 1.7863% | 1.7863% |
| Pelham | 1.1146% | 2.2782% | 1.9601% | 1.9601% | 1.9601% | 2.9313% | 2.9313% |
| Peterborough | 1.2545% | 2.4427% | 2.0073% | 2.0073% | 2.0073% | 2.3120% | 2.3120% |
| Pickering | 1.0781% | 2.0124% | 1.5633% | 1.5633% | 1.5633% | 2.4364% | 2.4364% |
| Port Colborne | 1.4670% | 2.9985% | 2.5798% | 2.5798% | 2.5798% | 3.8581% | 3.8581% |

## 2016 Municipal Rates Upper & Lower Tier—(sorted alphabetically) (cont'd)

| Municipality | Resid. | Multi Resid. | Comm. Residual | Comm. Office | Comm. Shopping | Ind. Residual | Ind. Large |
|---|---|---|---|---|---|---|---|
| Prince Edward County | 0.8836% | 1.2725% | 0.9830% | 0.9830% | 0.9830% | 1.2277% | 1.2277% |
| Puslinch | 0.8094% | 1.5119% | 1.1970% | 1.1970% | 1.1970% | 1.9425% | 1.9425% |
| Quinte West | 1.1508% | 2.4511% | 1.7704% | 1.7704% | 1.7704% | 2.8148% | 3.0089% |
| Richmond Hill | 0.6229% | 0.6229% | 0.6959% | 0.6959% | 0.6959% | 0.8175% | 0.8175% |
| Sarnia | 1.3329% | 3.1990% | 2.1688% | 2.0471% | 2.7772% | 2.7293% | 4.0034% |
| Saugeen Shores | 0.8530% | 0.8530% | 1.0519% | 1.0519% | 1.0519% | 1.4909% | 1.4909% |
| Sault Ste. Marie | 1.3623% | 1.7774% | 2.9784% | 4.3501% | 2.9784% | 4.1927% | 7.4464% |
| Scugog | 1.0247% | 1.9569% | 1.4858% | 1.4858% | 1.4858% | 2.3156% | 2.3156% |
| Springwater | 0.6447% | 0.9919% | 0.8073% | 0.8073% | 0.8073% | 0.9919% | 0.9919% |
| St. Catharines | 1.2943% | 2.6457% | 2.2762% | 2.2762% | 2.2762% | 3.4042% | 3.4042% |
| St. Marys | 1.2304% | 1.4816% | 1.9026% | 1.9026% | 1.9026% | 3.0528% | 3.0528% |
| St. Thomas | 1.3400% | 3.3482% | 2.6096% | 2.6096% | 2.6096% | 2.9856% | 3.5877% |
| Stratford | 1.2150% | 2.6170% | 2.4007% | 2.4007% | 2.4007% | 3.4019% | 3.4019% |
| Strathroy-Caradoc | 1.0653% | 1.8853% | 1.2197% | 1.2197% | 1.2197% | 1.8591% | 1.8591% |
| Tecumseh | 1.2032% | 2.3527% | 1.3019% | 1.4005% | 1.3019% | 2.3371% | 3.2318% |
| The Blue Mountains | 0.7227% | 1.0416% | 0.9445% | 0.9445% | 0.9445% | 1.3429% | 1.3429% |
| Thorold | 1.2975% | 2.6521% | 2.2818% | 2.2818% | 2.2818% | 3.4124% | 3.4124% |
| Thunder Bay | 1.5318% | 4.0302% | 3.1068% | 3.1068% | 3.1068% | 3.6742% | 5.0730% |
| Tillsonburg | 1.1639% | 3.1890% | 2.2134% | 2.2134% | 2.2134% | 3.0609% | 3.0609% |
| Timmins | 1.6780% | 3.0964% | 3.2575% | 3.2575% | 3.2575% | 3.9785% | 4.9522% |
| Toronto | 0.5000% | 1.4521% | 1.2520% | 1.2520% | 1.2520% | 1.4521% | 1.4521% |
| Vaughan | 0.6279% | 0.6279% | 0.7014% | 0.7014% | 0.7014% | 0.8240% | 0.8240% |
| Wainfleet | 1.2442% | 2.5431% | 2.1880% | 2.1880% | 2.1880% | 3.2722% | 3.2722% |
| Waterloo | 0.9584% | 1.8690% | 1.8690% | 1.8690% | 1.8690% | 1.8690% | 1.8690% |
| Welland | 1.4184% | 2.8992% | 2.4944% | 2.4944% | 2.4944% | 3.7304% | 3.7304% |
| Wellesley | 0.8267% | 1.6121% | 1.6121% | 1.6121% | 1.6121% | 1.6121% | 1.6121% |
| Wellington North | 1.1693% | 2.1843% | 1.7295% | 1.7295% | 1.7295% | 2.8064% | 2.8064% |
| West Lincoln | 1.0080% | 2.0604% | 1.7727% | 1.7727% | 1.7727% | 2.6511% | 2.6511% |
| Whitby | 1.1061% | 2.0645% | 1.6038% | 1.6038% | 1.6038% | 2.4995% | 2.4995% |
| Whitchurch-Stouffville | 0.6746% | 0.6746% | 0.7537% | 0.7537% | 0.7537% | 0.8853% | 0.8853% |
| Wilmot | 0.7717% | 1.5048% | 1.5048% | 1.5048% | 1.5048% | 1.5048% | 1.5048% |
| Windsor | 1.6484% | 4.1876% | 3.3003% | 3.3282% | 3.3969% | 3.8547% | 4.7254% |
| Woolwich | 0.7725% | 1.5064% | 1.5064% | 1.5064% | 1.5064% | 1.5064% | 1.5064% |
| **Average** | **1.0885%** | **2.0654%** | **1.7423%** | **1.7579%** | **1.7654%** | **2.3245%** | **2.5091%** |
| **Median** | **1.0861%** | **2.0124%** | **1.6828%** | **1.6991%** | **1.6991%** | **2.2862%** | **2.2905%** |
| **Minimum** | **0.5000%** | **0.5948%** | **0.6645%** | **0.6645%** | **0.6645%** | **0.7806%** | **0.7806%** |
| **Maximum** | **2.6163%** | **5.8934%** | **3.4793%** | **4.3501%** | **3.8333%** | **5.3895%** | **7.4464%** |

## *Residential Comparisons*

## Residential Comparisons - Detached Bungalow (sorted lowest to highest)

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Greenstone | $ | 1,402 | Low |
| Springwater | $ | 1,846 | Low |
| Lambton Shores | $ | 1,975 | Low |
| Kingsville | $ | 1,992 | Low |
| Grey Highlands | $ | 2,056 | Low |
| Prince Edward County | $ | 2,128 | Low |
| Norfolk | $ | 2,170 | Low |
| Leamington | $ | 2,254 | Low |
| The Blue Mountains | $ | 2,342 | Low |
| Saugeen Shores | $ | 2,414 | Low |
| Huntsville | $ | 2,523 | Low |
| Quinte West | $ | 2,547 | Low |
| Elliot Lake | $ | 2,603 | Low |
| Wellington North | $ | 2,611 | Low |
| Woolwich | $ | 2,657 | Low |
| Kenora | $ | 2,669 | Low |
| Meaford | $ | 2,673 | Low |
| Gravenhurst | $ | 2,701 | Low |
| North Dumfries | $ | 2,711 | Low |
| Bracebridge | $ | 2,720 | Low |
| Toronto (East) | $ | 2,728 | Low |
| Strathroy-Caradoc | $ | 2,738 | Low |
| Tillsonburg | $ | 2,741 | Low |
| Wilmot | $ | 2,749 | Low |
| Minto | $ | 2,758 | Low |
| Brant | $ | 2,763 | Low |
| Cornwall | $ | 2,781 | Low |
| Sault Ste. Marie | $ | 2,846 | Low |
| Parry Sound | $ | 2,893 | Low |
| North Middlesex | $ | 2,916 | Low |
| Sarnia | $ | 2,934 | Low |
| Fort Erie | $ | 2,940 | Low |
| St. Thomas | $ | 2,955 | Low |
| Milton | $ | 2,982 | Low |
| Port Colborne | $ | 3,003 | Low |
| Kincardine | $ | 3,003 | Low |

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Brock | $ | 3,020 | Mid |
| Pelham | $ | 3,026 | Mid |
| Chatham-Kent | $ | 3,039 | Mid |
| Innisfil | $ | 3,048 | Mid |
| Greater Sudbury | $ | 3,053 | Mid |
| Mapleton | $ | 3,060 | Mid |
| Wellesley | $ | 3,062 | Mid |
| Tecumseh | $ | 3,063 | Mid |
| East Gwillimbury | $ | 3,087 | Mid |
| Windsor | $ | 3,092 | Mid |
| Thorold | $ | 3,100 | Mid |
| Haldimand | $ | 3,112 | Mid |
| Orillia | $ | 3,139 | Mid |
| West Lincoln | $ | 3,140 | Mid |
| St. Marys | $ | 3,162 | Mid |
| Cambridge | $ | 3,171 | Mid |
| Niagara Falls | $ | 3,186 | Mid |
| Brockville | $ | 3,205 | Mid |
| Kitchener | $ | 3,213 | Mid |
| Ingersoll | $ | 3,227 | Mid |
| Middlesex Centre | $ | 3,230 | Mid |
| Centre Wellington | $ | 3,230 | Mid |
| Central Elgin | $ | 3,242 | Mid |
| London | $ | 3,254 | Mid |
| Wainfleet | $ | 3,277 | Mid |
| Georgina | $ | 3,280 | Mid |
| Belleville | $ | 3,283 | Mid |
| Clarington | $ | 3,288 | Mid |
| Collingwood | $ | 3,332 | Mid |
| Waterloo | $ | 3,345 | Mid |
| Barrie | $ | 3,353 | Mid |
| Whitchurch-Stouffville | $ | 3,355 | Mid |
| Guelph | $ | 3,363 | Mid |
| Stratford | $ | 3,370 | Mid |
| Halton Hills | $ | 3,378 | Mid |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Niagara-on-the-Lake | $ | 3,387 | High |
| Welland | $ | 3,404 | High |
| Kingston | $ | 3,406 | High |
| Peterborough | $ | 3,406 | High |
| Lincoln | $ | 3,453 | High |
| Toronto (West) | $ | 3,503 | High |
| Caledon | $ | 3,507 | High |
| Guelph-Eramosa | $ | 3,550 | High |
| Burlington | $ | 3,573 | High |
| Grimsby | $ | 3,575 | High |
| Owen Sound | $ | 3,595 | High |
| Thunder Bay | $ | 3,606 | High |
| St. Catharines | $ | 3,618 | High |
| North Bay | $ | 3,632 | High |
| Scugog | $ | 3,639 | High |
| Newmarket | $ | 3,643 | High |
| Richmond Hill | $ | 3,696 | High |
| Aurora | $ | 3,738 | High |
| Oakville | $ | 3,754 | High |
| Timmins | $ | 3,754 | High |
| Brampton | $ | 3,890 | High |
| Hamilton | $ | 3,898 | High |
| Ottawa | $ | 3,920 | High |
| Erin | $ | 3,924 | High |
| Toronto (North) | $ | 4,017 | High |
| Espanola | $ | 4,032 | High |
| Whitby | $ | 4,041 | High |
| Oshawa | $ | 4,123 | High |
| Orangeville | $ | 4,175 | High |
| Mississauga | $ | 4,277 | High |
| Vaughan | $ | 4,490 | High |
| Pickering | $ | 4,737 | High |
| King | $ | 4,892 | High |
| Toronto (South) | $ | 4,903 | High |
| Markham | $ | 5,305 | High |
| **Average** | **$** | **3,213** | |
| **Median** | **$** | **3,195** | |

## Residential Comparisons - Detached Bungalow—by Population Group

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Greenstone | $ 1,402 | Low |
| Lambton Shores | $ 1,975 | Low |
| Grey Highlands | $ 2,056 | Low |
| The Blue Mountains | $ 2,342 | Low |
| Saugeen Shores | $ 2,414 | Low |
| Elliot Lake | $ 2,603 | Low |
| Wellington North | $ 2,611 | Low |
| Meaford | $ 2,673 | Low |
| Gravenhurst | $ 2,701 | Low |
| North Dumfries | $ 2,711 | Low |
| Minto | $ 2,758 | Low |
| Parry Sound | $ 2,893 | Low |
| North Middlesex | $ 2,916 | Low |
| Kincardine | $ 3,003 | Low |
| Brock | $ 3,020 | Mid |
| Mapleton | $ 3,060 | Mid |
| Wellesley | $ 3,062 | Mid |
| West Lincoln | $ 3,140 | Mid |
| St. Marys | $ 3,162 | Mid |
| Ingersoll | $ 3,227 | Mid |
| Central Elgin | $ 3,242 | Mid |
| Wainfleet | $ 3,277 | Mid |
| Guelph-Eramosa | $ 3,550 | High |
| Erin | $ 3,924 | High |
| Espanola | $ 4,032 | High |
| **Average** | **$ 2,870** | |
| **Median** | **$ 2,916** | |

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Springwater | $ 1,846 | Low |
| Kingsville | $ 1,992 | Low |
| Prince Edward County | $ 2,128 | Low |
| Leamington | $ 2,254 | Low |
| Huntsville | $ 2,523 | Low |
| Woolwich | $ 2,657 | Low |
| Kenora | $ 2,669 | Low |
| Bracebridge | $ 2,720 | Low |
| Strathroy-Caradoc | $ 2,738 | Low |
| Tillsonburg | $ 2,741 | Low |
| Wilmot | $ 2,749 | Low |
| Port Colborne | $ 3,003 | Low |
| Pelham | $ 3,026 | Mid |
| Tecumseh | $ 3,063 | Mid |
| East Gwillimbury | $ 3,087 | Mid |
| Thorold | $ 3,100 | Mid |
| Brockville | $ 3,205 | Mid |
| Middlesex Centre | $ 3,230 | Mid |
| Centre Wellington | $ 3,230 | Mid |
| Collingwood | $ 3,332 | Mid |
| Niagara-on-the-Lake | $ 3,387 | High |
| Lincoln | $ 3,453 | High |
| Grimsby | $ 3,575 | High |
| Owen Sound | $ 3,595 | High |
| Scugog | $ 3,639 | High |
| Orangeville | $ 4,175 | High |
| King | $ 4,892 | High |
| **Average** | **$ 3,037** | |
| **Median** | **$ 3,063** | |

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

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Norfolk | $ 2,170 | Low |
| Quinte West | $ 2,547 | Low |
| Brant | $ 2,763 | Low |
| Cornwall | $ 2,781 | Low |
| Sault Ste. Marie | $ 2,846 | Low |
| Sarnia | $ 2,934 | Low |
| Fort Erie | $ 2,940 | Low |
| St. Thomas | $ 2,955 | Low |
| Innisfil | $ 3,048 | Mid |
| Haldimand | $ 3,112 | Mid |
| Orillia | $ 3,139 | Mid |
| Niagara Falls | $ 3,186 | Mid |
| Georgina | $ 3,280 | Mid |
| Belleville | $ 3,283 | Mid |
| Clarington | $ 3,288 | Mid |
| Whitchurch-Stouffville | $ 3,355 | Mid |
| Stratford | $ 3,370 | Mid |
| Halton Hills | $ 3,378 | Mid |
| Welland | $ 3,404 | High |
| Peterborough | $ 3,406 | High |
| Caledon | $ 3,507 | High |
| North Bay | $ 3,632 | High |
| Newmarket | $ 3,643 | High |
| Aurora | $ 3,738 | High |
| Timmins | $ 3,754 | High |
| Pickering | $ 4,737 | High |
| **Average** | **$ 3,238** | |
| **Median** | **$ 3,281** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Toronto (East) | $ 2,728 | Low |
| Milton | $ 2,982 | Low |
| Chatham-Kent | $ 3,039 | Mid |
| Greater Sudbury | $ 3,053 | Mid |
| Windsor | $ 3,092 | Mid |
| Cambridge | $ 3,171 | Mid |
| Kitchener | $ 3,213 | Mid |
| London | $ 3,254 | Mid |
| Waterloo | $ 3,345 | Mid |
| Barrie | $ 3,353 | Mid |
| Guelph | $ 3,363 | Mid |
| Kingston | $ 3,406 | High |
| Toronto (West) | $ 3,503 | High |
| Burlington | $ 3,573 | High |
| Thunder Bay | $ 3,606 | High |
| St. Catharines | $ 3,618 | High |
| Richmond Hill | $ 3,696 | High |
| Oakville | $ 3,754 | High |
| Brampton | $ 3,890 | High |
| Hamilton | $ 3,898 | High |
| Ottawa | $ 3,920 | High |
| Toronto (North) | $ 4,017 | High |
| Whitby | $ 4,041 | High |
| Oshawa | $ 4,123 | High |
| Mississauga | $ 4,277 | High |
| Vaughan | $ 4,490 | High |
| Toronto (South) | $ 4,903 | High |
| Markham | $ 5,305 | High |
| **Average** | **$ 3,665** | |
| **Median** | **$ 3,590** | |

## Residential Comparisons - Detached Bungalow — by Location

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Prince Edward County | $ | 2,128 | Low |
| Quinte West | $ | 2,547 | Low |
| Cornwall | $ | 2,781 | Low |
| Brockville | $ | 3,205 | Mid |
| Belleville | $ | 3,283 | Mid |
| Kingston | $ | 3,406 | High |
| Peterborough | $ | 3,406 | High |
| Ottawa | $ | 3,920 | High |
| **Average** | **$** | **3,084** | |
| **Median** | **$** | **3,244** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Fort Erie | $ | 2,940 | Low |
| Port Colborne | $ | 3,003 | Low |
| Pelham | $ | 3,026 | Mid |
| Thorold | $ | 3,100 | Mid |
| West Lincoln | $ | 3,140 | Mid |
| Niagara Falls | $ | 3,186 | Mid |
| Wainfleet | $ | 3,277 | Mid |
| Niagara-on-the-Lake | $ | 3,387 | High |
| Welland | $ | 3,404 | High |
| Lincoln | $ | 3,453 | High |
| Grimsby | $ | 3,575 | High |
| St. Catharines | $ | 3,618 | High |
| Hamilton | $ | 3,898 | High |
| **Average** | **$** | **3,308** | |
| **Median** | **$** | **3,277** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Toronto (East) | $ | 2,728 | Low |
| Milton | $ | 2,982 | Low |
| Brock | $ | 3,020 | Mid |
| East Gwillimbury | $ | 3,087 | Mid |
| Georgina | $ | 3,280 | Mid |
| Clarington | $ | 3,288 | Mid |
| Whitchurch-Stouffville | $ | 3,355 | Mid |
| Halton Hills | $ | 3,378 | Mid |
| Toronto (West) | $ | 3,503 | High |
| Caledon | $ | 3,507 | High |
| Burlington | $ | 3,573 | High |
| Scugog | $ | 3,639 | High |
| Newmarket | $ | 3,643 | High |
| Richmond Hill | $ | 3,696 | High |
| Aurora | $ | 3,738 | High |
| Oakville | $ | 3,754 | High |
| Brampton | $ | 3,890 | High |
| Toronto (North) | $ | 4,017 | High |
| Whitby | $ | 4,041 | High |
| Oshawa | $ | 4,123 | High |
| Mississauga | $ | 4,277 | High |
| Vaughan | $ | 4,490 | High |
| Pickering | $ | 4,737 | High |
| King | $ | 4,892 | High |
| Toronto (South) | $ | 4,903 | High |
| Markham | $ | 5,305 | High |
| **Average** | **$** | **3,802** | |
| **Median** | **$** | **3,669** | |

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

| 2016 Property Taxes - North | | Ranking |
|---|---|---|
| Greenstone | $ 1,402 | Low |
| Elliot Lake | $ 2,603 | Low |
| Kenora | $ 2,669 | Low |
| Sault Ste. Marie | $ 2,846 | Low |
| Parry Sound | $ 2,893 | Low |
| Greater Sudbury | $ 3,053 | Mid |
| Thunder Bay | $ 3,606 | High |
| North Bay | $ 3,632 | High |
| Timmins | $ 3,754 | High |
| Espanola | $ 4,032 | High |
| **Average** | **$ 3,049** | |
| **Median** | **$ 2,973** | |

| 2016 Property Taxes - Simcoe/Duff/Musk. | | Ranking |
|---|---|---|
| Springwater | $ 1,846 | Low |
| Huntsville | $ 2,523 | Low |
| Gravenhurst | $ 2,701 | Low |
| Bracebridge | $ 2,720 | Low |
| Innisfil | $ 3,048 | Mid |
| Orillia | $ 3,139 | Mid |
| Collingwood | $ 3,332 | Mid |
| Barrie | $ 3,353 | Mid |
| Orangeville | $ 4,175 | High |
| **Average** | **$ 2,982** | |
| **Median** | **$ 3,048** | |

| 2016 Property Taxes - Southwest | | Ranking |
|---|---|---|
| Lambton Shores | $ 1,975 | Low |
| Kingsville | $ 1,992 | Low |
| Grey Highlands | $ 2,056 | Low |
| Norfolk | $ 2,170 | Low |
| Leamington | $ 2,254 | Low |
| The Blue Mountains | $ 2,342 | Low |
| Saugeen Shores | $ 2,414 | Low |
| Wellington North | $ 2,611 | Low |
| Woolwich | $ 2,657 | Low |
| Meaford | $ 2,673 | Low |
| North Dumfries | $ 2,711 | Low |
| Strathroy-Caradoc | $ 2,738 | Low |
| Tillsonburg | $ 2,741 | Low |
| Wilmot | $ 2,749 | Low |
| Minto | $ 2,758 | Low |
| Brant | $ 2,763 | Low |
| North Middlesex | $ 2,916 | low |
| Sarnia | $ 2,934 | Low |
| St. Thomas | $ 2,955 | Low |
| Kincardine | $ 3,003 | Low |
| Chatham-Kent | $ 3,039 | Mid |
| Mapleton | $ 3,060 | Mid |
| Wellesley | $ 3,062 | Mid |
| Tecumseh | $ 3,063 | Mid |
| Windsor | $ 3,092 | Mid |
| Haldimand | $ 3,112 | Mid |
| St. Marys | $ 3,162 | Mid |
| Cambridge | $ 3,171 | Mid |
| Kitchener | $ 3,213 | Mid |
| Ingersoll | $ 3,227 | Mid |
| Middlesex Centre | $ 3,230 | Mid |
| Centre Wellington | $ 3,230 | Mid |
| Central Elgin | $ 3,242 | Mid |
| London | $ 3,254 | Mid |
| Waterloo | $ 3,345 | Mid |
| Guelph | $ 3,363 | Mid |
| Stratford | $ 3,370 | Mid |
| Guelph-Eramosa | $ 3,550 | High |
| Owen Sound | $ 3,595 | High |
| Erin | $ 3,924 | High |
| **Average** | **$ 2,918** | |
| **Median** | **$ 3,021** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Springwater | $ | 2,522 | Low |
| Greenstone | $ | 2,627 | Low |
| Grey Highlands | $ | 2,671 | Low |
| Lambton Shores | $ | 3,046 | Low |
| Niagara-on-the-Lake | $ | 3,148 | Low |
| North Dumfries | $ | 3,454 | Low |
| Toronto (East) | $ | 3,459 | Low |
| Woolwich | $ | 3,512 | Low |
| Strathroy-Caradoc | $ | 3,521 | Low |
| Kingsville | $ | 3,571 | Low |
| Milton | $ | 3,601 | Low |
| Wilmot | $ | 3,627 | Low |
| Innisfil | $ | 3,658 | Low |
| Wellesley | $ | 3,662 | Low |
| Norfolk | $ | 3,672 | Low |
| Huntsville | $ | 3,681 | Low |
| Tecumseh | $ | 3,704 | Low |
| Tillsonburg | $ | 3,713 | Low |
| Mapleton | $ | 3,734 | Low |
| Minto | $ | 3,746 | Low |
| Wellington North | $ | 3,757 | Low |
| East Gwillimbury | $ | 3,761 | Low |
| Middlesex Centre | $ | 3,896 | Low |
| North Middlesex | $ | 3,937 | Low |
| The Blue Mountains | $ | 3,939 | Low |
| Brant | $ | 3,948 | Low |
| Saugeen Shores | $ | 3,955 | Low |
| Georgina | $ | 3,995 | Low |
| Quinte West | $ | 3,998 | Low |
| Collingwood | $ | 4,027 | Low |
| Kincardine | $ | 4,046 | Low |
| Orillia | $ | 4,083 | Low |
| West Lincoln | $ | 4,083 | Low |
| Haldimand | $ | 4,134 | Low |

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Caledon | $ | 4,176 | Mid |
| Barrie | $ | 4,207 | Mid |
| Gravenhurst | $ | 4,226 | Mid |
| Bracebridge | $ | 4,233 | Mid |
| Lincoln | $ | 4,245 | Mid |
| Pelham | $ | 4,259 | Mid |
| Cambridge | $ | 4,269 | Mid |
| Clarington | $ | 4,295 | Mid |
| London | $ | 4,326 | Mid |
| Espanola | $ | 4,337 | Mid |
| Ingersoll | $ | 4,353 | Mid |
| Centre Wellington | $ | 4,377 | Mid |
| Kenora | $ | 4,380 | Mid |
| Burlington | $ | 4,401 | Mid |
| Fort Erie | $ | 4,418 | Mid |
| Scugog | $ | 4,428 | Mid |
| Niagara Falls | $ | 4,429 | Mid |
| Halton Hills | $ | 4,429 | Mid |
| King | $ | 4,462 | Mid |
| Guelph-Eramosa | $ | 4,470 | Mid |
| St. Thomas | $ | 4,483 | Mid |
| Sarnia | $ | 4,505 | Mid |
| Ottawa | $ | 4,528 | Mid |
| Chatham-Kent | $ | 4,572 | Mid |
| Peterborough | $ | 4,593 | Mid |
| Grimsby | $ | 4,598 | Mid |
| Waterloo | $ | 4,605 | Mid |
| Kitchener | $ | 4,607 | Mid |
| Brock | $ | 4,609 | Mid |
| Newmarket | $ | 4,622 | Mid |
| Aurora | $ | 4,660 | Mid |
| Brampton | $ | 4,660 | Mid |
| Cornwall | $ | 4,674 | Mid |
| Oakville | $ | 4,676 | Mid |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Central Elgin | $ | 4,698 | High |
| Toronto (West) | $ | 4,712 | High |
| Markham | $ | 4,716 | High |
| Kingston | $ | 4,727 | High |
| Meaford | $ | 4,755 | High |
| Brockville | $ | 4,766 | High |
| St. Catharines | $ | 4,783 | High |
| North Bay | $ | 4,799 | High |
| Vaughan | $ | 4,821 | High |
| Richmond Hill | $ | 4,833 | High |
| Guelph | $ | 4,836 | High |
| Thorold | $ | 4,854 | High |
| Greater Sudbury | $ | 4,857 | High |
| Hamilton | $ | 4,858 | High |
| Welland | $ | 4,881 | High |
| Sault Ste. Marie | $ | 4,895 | High |
| Whitby | $ | 4,917 | High |
| Belleville | $ | 4,975 | High |
| Erin | $ | 4,984 | High |
| Oshawa | $ | 5,037 | High |
| Toronto (North) | $ | 5,061 | High |
| Mississauga | $ | 5,074 | High |
| St. Marys | $ | 5,078 | High |
| Parry Sound | $ | 5,113 | High |
| Owen Sound | $ | 5,260 | High |
| Orangeville | $ | 5,275 | High |
| Leamington | $ | 5,276 | High |
| Stratford | $ | 5,324 | High |
| Windsor | $ | 5,340 | High |
| Pickering | $ | 5,380 | High |
| Port Colborne | $ | 5,495 | High |
| Thunder Bay | $ | 5,725 | High |
| Timmins | $ | 6,259 | High |
| Toronto (South) | $ | 6,967 | High |
| **Average** | **$** | **4,395** | |
| **Median** | **$** | **4,429** | |

## Residential Comparisons - 2 Storey Home—by Population Group

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Greenstone | $ | 2,627 | Low |
| Grey Highlands | $ | 2,671 | Low |
| Lambton Shores | $ | 3,046 | Low |
| North Dumfries | $ | 3,454 | Low |
| Wellesley | $ | 3,662 | Low |
| Mapleton | $ | 3,734 | Low |
| Minto | $ | 3,746 | Low |
| Wellington North | $ | 3,757 | Low |
| North Middlesex | $ | 3,937 | Low |
| The Blue Mountains | $ | 3,939 | Low |
| Saugeen Shores | $ | 3,955 | Low |
| Kincardine | $ | 4,046 | Low |
| West Lincoln | $ | 4,083 | Low |
| Gravenhurst | $ | 4,226 | Mid |
| Espanola | $ | 4,337 | Mid |
| Ingersoll | $ | 4,353 | Mid |
| Guelph-Eramosa | $ | 4,470 | Mid |
| Brock | $ | 4,609 | Mid |
| Central Elgin | $ | 4,698 | High |
| Meaford | $ | 4,755 | High |
| Erin | $ | 4,984 | High |
| St. Marys | $ | 5,078 | High |
| Parry Sound | $ | 5,113 | High |
| **Average** | **$** | **4,056** | |
| **Median** | **$** | **4,046** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Springwater | $ | 2,522 | Low |
| Niagara-on-the-Lake | $ | 3,148 | Low |
| Woolwich | $ | 3,512 | Low |
| Strathroy-Caradoc | $ | 3,521 | Low |
| Kingsville | $ | 3,571 | Low |
| Wilmot | $ | 3,627 | Low |
| Huntsville | $ | 3,681 | Low |
| Tecumseh | $ | 3,704 | Low |
| Tillsonburg | $ | 3,713 | Low |
| East Gwillimbury | $ | 3,761 | Low |
| Middlesex Centre | $ | 3,896 | Low |
| Collingwood | $ | 4,027 | Low |
| Bracebridge | $ | 4,233 | Mid |
| Lincoln | $ | 4,245 | Mid |
| Pelham | $ | 4,259 | Mid |
| Centre Wellington | $ | 4,377 | Mid |
| Kenora | $ | 4,380 | Mid |
| Scugog | $ | 4,428 | Mid |
| King | $ | 4,462 | Mid |
| Grimsby | $ | 4,598 | Mid |
| Brockville | $ | 4,766 | High |
| Thorold | $ | 4,854 | High |
| Owen Sound | $ | 5,260 | High |
| Orangeville | $ | 5,275 | High |
| Leamington | $ | 5,276 | High |
| Port Colborne | $ | 5,495 | High |
| **Average** | **$** | **4,177** | |
| **Median** | **$** | **4,239** | |

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

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Innisfil | $ | 3,658 | Low |
| Norfolk | $ | 3,672 | Low |
| Brant | $ | 3,948 | Low |
| Georgina | $ | 3,995 | Low |
| Quinte West | $ | 3,998 | Low |
| Orillia | $ | 4,083 | Low |
| Haldimand | $ | 4,134 | Low |
| Caledon | $ | 4,176 | Mid |
| Clarington | $ | 4,295 | Mid |
| Fort Erie | $ | 4,418 | Mid |
| Niagara Falls | $ | 4,429 | Mid |
| Halton Hills | $ | 4,429 | Mid |
| St. Thomas | $ | 4,483 | Mid |
| Sarnia | $ | 4,505 | Mid |
| Peterborough | $ | 4,593 | Mid |
| Newmarket | $ | 4,622 | Mid |
| Aurora | $ | 4,660 | Mid |
| Cornwall | $ | 4,674 | Mid |
| North Bay | $ | 4,799 | High |
| Welland | $ | 4,881 | High |
| Sault Ste. Marie | $ | 4,895 | High |
| Belleville | $ | 4,975 | High |
| Stratford | $ | 5,324 | High |
| Pickering | $ | 5,380 | High |
| Timmins | $ | 6,259 | High |
| **Average** | **$** | **4,531** | |
| **Median** | **$** | **4,483** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Toronto (East) | $ | 3,459 | Low |
| Milton | $ | 3,601 | Low |
| Barrie | $ | 4,207 | Mid |
| Cambridge | $ | 4,269 | Mid |
| London | $ | 4,326 | Mid |
| Burlington | $ | 4,401 | Mid |
| Ottawa | $ | 4,528 | Mid |
| Chatham-Kent | $ | 4,572 | Mid |
| Waterloo | $ | 4,605 | Mid |
| Kitchener | $ | 4,607 | Mid |
| Brampton | $ | 4,660 | Mid |
| Oakville | $ | 4,676 | Mid |
| Toronto (West) | $ | 4,712 | High |
| Markham | $ | 4,716 | High |
| Kingston | $ | 4,727 | High |
| St. Catharines | $ | 4,783 | High |
| Vaughan | $ | 4,821 | High |
| Richmond Hill | $ | 4,833 | High |
| Guelph | $ | 4,836 | High |
| Greater Sudbury | $ | 4,857 | High |
| Hamilton | $ | 4,858 | High |
| Whitby | $ | 4,917 | High |
| Oshawa | $ | 5,037 | High |
| Toronto (North) | $ | 5,061 | High |
| Mississauga | $ | 5,074 | High |
| Windsor | $ | 5,340 | High |
| Thunder Bay | $ | 5,725 | High |
| Toronto (South) | $ | 6,967 | High |
| **Average** | **$** | **4,756** | |
| **Median** | **$** | **4,722** | |

## Residential Comparisons - 2 Storey Home—by Location

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Quinte West | $ | 3,998 | Low |
| Ottawa | $ | 4,528 | Mid |
| Peterborough | $ | 4,593 | Mid |
| Cornwall | $ | 4,674 | Mid |
| Kingston | $ | 4,727 | High |
| Brockville | $ | 4,766 | High |
| Belleville | $ | 4,975 | High |
| **Average** | **$** | **4,609** | |
| **Median** | **$** | **4,674** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Niagara-on-the-Lake | $ | 3,148 | Low |
| West Lincoln | $ | 4,083 | Low |
| Lincoln | $ | 4,245 | Mid |
| Pelham | $ | 4,259 | Mid |
| Fort Erie | $ | 4,418 | Mid |
| Niagara Falls | $ | 4,429 | Mid |
| Grimsby | $ | 4,598 | Mid |
| St. Catharines | $ | 4,783 | High |
| Thorold | $ | 4,854 | High |
| Hamilton | $ | 4,858 | High |
| Welland | $ | 4,881 | High |
| Port Colborne | $ | 5,495 | High |
| **Average** | **$** | **4,504** | |
| **Median** | **$** | **4,513** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Toronto (East) | $ | 3,459 | Low |
| Milton | $ | 3,601 | Low |
| East Gwillimbury | $ | 3,761 | Low |
| Georgina | $ | 3,995 | Low |
| Caledon | $ | 4,176 | Mid |
| Clarington | $ | 4,295 | Mid |
| Burlington | $ | 4,401 | Mid |
| Scugog | $ | 4,428 | Mid |
| Halton Hills | $ | 4,429 | Mid |
| King | $ | 4,462 | Mid |
| Brock | $ | 4,609 | Mid |
| Newmarket | $ | 4,622 | Mid |
| Aurora | $ | 4,660 | Mid |
| Brampton | $ | 4,660 | Mid |
| Oakville | $ | 4,676 | Mid |
| Toronto (West) | $ | 4,712 | High |
| Markham | $ | 4,716 | High |
| Vaughan | $ | 4,821 | High |
| Richmond Hill | $ | 4,833 | High |
| Whitby | $ | 4,917 | High |
| Oshawa | $ | 5,037 | High |
| Toronto (North) | $ | 5,061 | High |
| Mississauga | $ | 5,074 | High |
| Pickering | $ | 5,380 | High |
| Toronto (South) | $ | 6,967 | High |
| **Average** | **$** | **4,630** | |
| **Median** | **$** | **4,660** | |

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

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Greenstone | $ | 2,627 | Low |
| Espanola | $ | 4,337 | Mid |
| Kenora | $ | 4,380 | Mid |
| North Bay | $ | 4,799 | High |
| Greater Sudbury | $ | 4,857 | High |
| Sault Ste. Marie | $ | 4,895 | High |
| Parry Sound | $ | 5,113 | High |
| Thunder Bay | $ | 5,725 | High |
| Timmins | $ | 6,259 | High |
| **Average** | **$** | **4,777** | |
| **Median** | **$** | **4,857** | |

| 2016 Property Taxes - Simcoe/Musk. Duff. | | | Ranking |
|---|---|---|---|
| Springwater | $ | 2,522 | Low |
| Innisfil | $ | 3,658 | Low |
| Huntsville | $ | 3,681 | Low |
| Collingwood | $ | 4,027 | Low |
| Orillia | $ | 4,083 | Low |
| Barrie | $ | 4,207 | Mid |
| Gravenhurst | $ | 4,226 | Mid |
| Bracebridge | $ | 4,233 | Mid |
| Orangeville | $ | 5,275 | High |
| **Average** | **$** | **3,990** | |
| **Median** | **$** | **4,083** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Grey Highlands | $ | 2,671 | Low |
| Lambton Shores | $ | 3,046 | Low |
| North Dumfries | $ | 3,454 | Low |
| Woolwich | $ | 3,512 | Low |
| Strathroy-Caradoc | $ | 3,521 | Low |
| Kingsville | $ | 3,571 | Low |
| Wilmot | $ | 3,627 | Low |
| Wellesley | $ | 3,662 | Low |
| Norfolk | $ | 3,672 | Low |
| Tecumseh | $ | 3,704 | Low |
| Tillsonburg | $ | 3,713 | Low |
| Mapleton | $ | 3,734 | Low |
| Minto | $ | 3,746 | Low |
| Wellington North | $ | 3,757 | Low |
| Middlesex Centre | $ | 3,896 | Low |
| North Middlesex | $ | 3,937 | Low |
| The Blue Mountains | $ | 3,939 | Low |
| Brant | $ | 3,948 | Low |
| Saugeen Shores | $ | 3,955 | Low |
| Kincardine | $ | 4,046 | Low |
| Haldimand | $ | 4,134 | Low |
| Cambridge | $ | 4,269 | Mid |
| London | $ | 4,326 | Mid |
| Ingersoll | $ | 4,353 | Mid |
| Centre Wellington | $ | 4,377 | Mid |
| Guelph-Eramosa | $ | 4,470 | Mid |
| St. Thomas | $ | 4,483 | Mid |
| Sarnia | $ | 4,505 | Mid |
| Chatham-Kent | $ | 4,572 | Mid |
| Waterloo | $ | 4,605 | Mid |
| Kitchener | $ | 4,607 | Mid |
| Central Elgin | $ | 4,698 | High |
| Meaford | $ | 4,755 | High |
| Guelph | $ | 4,836 | High |
| Erin | $ | 4,984 | High |
| St. Marys | $ | 5,078 | High |
| Owen Sound | $ | 5,260 | High |
| Leamington | $ | 5,276 | High |
| Stratford | $ | 5,324 | High |
| Windsor | $ | 5,340 | High |
| **Average** | **$** | **4,184** | |
| **Median** | **$** | **4,090** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Springwater | $ | 4,372 | Low |
| Saugeen Shores | $ | 4,389 | Low |
| Milton | $ | 4,551 | Low |
| Toronto (East) | $ | 4,734 | Low |
| Norfolk | $ | 4,765 | Low |
| Caledon | $ | 4,803 | Low |
| Sault Ste. Marie | $ | 4,863 | Low |
| Sarnia | $ | 4,953 | Low |
| Innisfil | $ | 5,039 | Low |
| Woolwich | $ | 5,059 | Low |
| Orillia | $ | 5,121 | Low |
| Brant | $ | 5,162 | Low |
| Clarington | $ | 5,216 | Low |
| Gravenhurst | $ | 5,254 | Low |
| Niagara-on-the-Lake | $ | 5,257 | Low |
| Prince Edward County | $ | 5,272 | Low |
| Huntsville | $ | 5,319 | Low |
| North Bay | $ | 5,320 | Low |
| Grimsby | $ | 5,426 | Low |
| Wellesley | $ | 5,439 | Low |
| Niagara Falls | $ | 5,443 | Low |
| Tecumseh | $ | 5,446 | Low |
| Tillsonburg | $ | 5,478 | Low |
| Kincardine | $ | 5,498 | Low |
| Bracebridge | $ | 5,529 | Low |
| Kingsville | $ | 5,601 | Low |
| Ingersoll | $ | 5,662 | Low |
| Barrie | $ | 5,677 | Low |

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Cambridge | $ | 5,683 | Mid |
| Chatham-Kent | $ | 5,691 | Mid |
| Kitchener | $ | 5,725 | Mid |
| Georgina | $ | 5,756 | Mid |
| Peterborough | $ | 5,758 | Mid |
| Collingwood | $ | 5,799 | Mid |
| Centre Wellington | $ | 5,806 | Mid |
| Welland | $ | 5,831 | Mid |
| Parry Sound | $ | 5,833 | Mid |
| Quinte West | $ | 5,837 | Mid |
| Pelham | $ | 5,843 | Mid |
| Newmarket | $ | 5,876 | Mid |
| North Dumfries | $ | 5,881 | Mid |
| Greater Sudbury | $ | 5,897 | Mid |
| Wilmot | $ | 5,902 | Mid |
| Brampton | $ | 5,944 | Mid |
| Leamington | $ | 5,947 | Mid |
| Stratford | $ | 5,985 | Mid |
| Aurora | $ | 6,007 | Mid |
| Cornwall | $ | 6,021 | Mid |
| Brockville | $ | 6,032 | Mid |
| East Gwillimbury | $ | 6,035 | Mid |
| Mississauga | $ | 6,077 | Mid |
| Scugog | $ | 6,082 | Mid |
| Burlington | $ | 6,083 | Mid |
| Thorold | $ | 6,091 | Mid |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Richmond Hill | $ | 6,116 | High |
| Haldimand | $ | 6,179 | High |
| Halton Hills | $ | 6,181 | High |
| London | $ | 6,184 | High |
| Kingston | $ | 6,220 | High |
| St. Catharines | $ | 6,228 | High |
| Whitby | $ | 6,237 | High |
| Middlesex Centre | $ | 6,238 | High |
| Oshawa | $ | 6,242 | High |
| Vaughan | $ | 6,246 | High |
| Hamilton | $ | 6,333 | High |
| Guelph | $ | 6,391 | High |
| Central Elgin | $ | 6,401 | High |
| Oakville | $ | 6,411 | High |
| Belleville | $ | 6,492 | High |
| Windsor | $ | 6,577 | High |
| St. Marys | $ | 6,603 | High |
| Orangeville | $ | 6,606 | High |
| Whitchurch-Stouffville | $ | 6,685 | High |
| Markham | $ | 6,708 | High |
| Waterloo | $ | 6,716 | High |
| Pickering | $ | 6,796 | High |
| Owen Sound | $ | 6,812 | High |
| Toronto (West) | $ | 7,272 | High |
| Toronto (North) | $ | 7,438 | High |
| Thunder Bay | $ | 7,748 | High |
| King | $ | 7,750 | High |
| Ottawa | $ | 7,937 | High |
| Timmins | $ | 9,424 | High |
| Toronto (South) | $ | 12,621 | High |
| Average | $ | 6,042 | |
| Median | $ | 5,902 | |

## Residential Comparisons - Senior Executive — by Population Group

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Saugeen Shores | $ | 4,389 | Low |
| Gravenhurst | $ | 5,254 | Low |
| Wellesley | $ | 5,439 | Low |
| Kincardine | $ | 5,498 | Low |
| Ingersoll | $ | 5,662 | Low |
| Parry Sound | $ | 5,833 | Mid |
| North Dumfries | $ | 5,881 | Mid |
| Central Elgin | $ | 6,401 | High |
| St. Marys | $ | 6,603 | High |
| **Average** | **$** | **5,662** | |
| **Median** | **$** | **5,662** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Springwater | $ | 4,372 | Low |
| Woolwich | $ | 5,059 | Low |
| Niagara-on-the-Lake | $ | 5,257 | Low |
| Prince Edward County | $ | 5,272 | Low |
| Huntsville | $ | 5,319 | Low |
| Grimsby | $ | 5,426 | Low |
| Tecumseh | $ | 5,446 | Low |
| Tillsonburg | $ | 5,478 | Low |
| Bracebridge | $ | 5,529 | Low |
| Kingsville | $ | 5,601 | Low |
| Collingwood | $ | 5,799 | Mid |
| Centre Wellington | $ | 5,806 | Mid |
| Pelham | $ | 5,843 | Mid |
| Wilmot | $ | 5,902 | Mid |
| Leamington | $ | 5,947 | Mid |
| Brockville | $ | 6,032 | Mid |
| East Gwillimbury | $ | 6,035 | Mid |
| Scugog | $ | 6,082 | Mid |
| Thorold | $ | 6,091 | Mid |
| Middlesex Centre | $ | 6,238 | High |
| Orangeville | $ | 6,606 | High |
| Owen Sound | $ | 6,812 | High |
| King | $ | 7,750 | High |
| **Average** | **$** | **5,813** | |
| **Median** | **$** | **5,806** | |

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

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Norfolk | $ | 4,765 | Low |
| Caledon | $ | 4,803 | Low |
| Sault Ste. Marie | $ | 4,863 | Low |
| Sarnia | $ | 4,953 | Low |
| Innisfil | $ | 5,039 | Low |
| Orillia | $ | 5,121 | Low |
| Brant | $ | 5,162 | Low |
| Clarington | $ | 5,216 | Low |
| North Bay | $ | 5,320 | Low |
| Niagara Falls | $ | 5,443 | Low |
| Georgina | $ | 5,756 | Mid |
| Peterborough | $ | 5,758 | Mid |
| Welland | $ | 5,831 | Mid |
| Quinte West | $ | 5,837 | Mid |
| Newmarket | $ | 5,876 | Mid |
| Stratford | $ | 5,985 | Mid |
| Aurora | $ | 6,007 | Mid |
| Cornwall | $ | 6,021 | Mid |
| Haldimand | $ | 6,179 | High |
| Halton Hills | $ | 6,181 | High |
| Belleville | $ | 6,492 | High |
| Whitchurch-Stouffville | $ | 6,685 | High |
| Pickering | $ | 6,796 | High |
| Timmins | $ | 9,424 | High |
| **Average** | **$** | **5,813** | |
| **Median** | **$** | **5,794** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Milton | $ | 4,551 | Low |
| Toronto (East) | $ | 4,734 | Low |
| Barrie | $ | 5,677 | Low |
| Cambridge | $ | 5,683 | Mid |
| Chatham-Kent | $ | 5,691 | Mid |
| Kitchener | $ | 5,725 | Mid |
| Greater Sudbury | $ | 5,897 | Mid |
| Brampton | $ | 5,944 | Mid |
| Mississauga | $ | 6,077 | Mid |
| Burlington | $ | 6,083 | Mid |
| Richmond Hill | $ | 6,116 | High |
| London | $ | 6,184 | High |
| Kingston | $ | 6,220 | High |
| St. Catharines | $ | 6,228 | High |
| Whitby | $ | 6,237 | High |
| Oshawa | $ | 6,242 | High |
| Vaughan | $ | 6,246 | High |
| Hamilton | $ | 6,333 | High |
| Guelph | $ | 6,391 | High |
| Oakville | $ | 6,411 | High |
| Windsor | $ | 6,577 | High |
| Markham | $ | 6,708 | High |
| Waterloo | $ | 6,716 | High |
| Toronto (West) | $ | 7,272 | High |
| Toronto (North) | $ | 7,438 | High |
| Thunder Bay | $ | 7,748 | High |
| Ottawa | $ | 7,937 | High |
| Toronto (South) | $ | 12,621 | High |
| **Average** | **$** | **6,489** | |
| **Median** | **$** | **6,233** | |

## Residential Comparisons - Senior Executive — by Location

| 2016 Property Taxes - Eastern | | Ranking |
|---|---|---|
| Prince Edward County | $ 5,272 | Low |
| Peterborough | $ 5,758 | Mid |
| Quinte West | $ 5,837 | Mid |
| Cornwall | $ 6,021 | Mid |
| Brockville | $ 6,032 | Mid |
| Kingston | $ 6,220 | High |
| Belleville | $ 6,492 | High |
| Ottawa | $ 7,937 | High |
| **Average** | **$ 6,196** | |
| **Median** | **$ 6,026** | |

| 2016 Property Taxes - Niagara/Hamilton | | Ranking |
|---|---|---|
| Niagara-on-the-Lake | $ 5,257 | Low |
| Grimsby | $ 5,426 | Low |
| Niagara Falls | $ 5,443 | Low |
| Welland | $ 5,831 | Mid |
| Pelham | $ 5,843 | Mid |
| Thorold | $ 6,091 | Mid |
| St. Catharines | $ 6,228 | High |
| Hamilton | $ 6,333 | High |
| **Average** | **$ 5,807** | |
| **Median** | **$ 5,837** | |

| 2016 Property Taxes - GTA | | Ranking |
|---|---|---|
| Milton | $ 4,551 | Low |
| Toronto (East) | $ 4,734 | Low |
| Caledon | $ 4,803 | Low |
| Clarington | $ 5,216 | Low |
| Georgina | $ 5,756 | Mid |
| Newmarket | $ 5,876 | Mid |
| Brampton | $ 5,944 | Mid |
| Aurora | $ 6,007 | Mid |
| East Gwillimbury | $ 6,035 | Mid |
| Mississauga | $ 6,077 | Mid |
| Scugog | $ 6,082 | Mid |
| Burlington | $ 6,083 | Mid |
| Richmond Hill | $ 6,116 | High |
| Halton Hills | $ 6,181 | High |
| Whitby | $ 6,237 | High |
| Oshawa | $ 6,242 | High |
| Vaughan | $ 6,246 | High |
| Oakville | $ 6,411 | High |
| Whitchurch-Stouffville | $ 6,685 | High |
| Markham | $ 6,708 | High |
| Pickering | $ 6,796 | High |
| Toronto (West) | $ 7,272 | High |
| Toronto (North) | $ 7,438 | High |
| King | $ 7,750 | High |
| Toronto (South) | $ 12,621 | High |
| **Average** | **$ 6,395** | |
| **Median** | **$ 6,116** | |

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

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Sault Ste. Marie | $ | 4,863 | Low |
| North Bay | $ | 5,320 | Low |
| Parry Sound | $ | 5,833 | Mid |
| Greater Sudbury | $ | 5,897 | Mid |
| Thunder Bay | $ | 7,748 | High |
| Timmins | $ | 9,424 | High |
| **Average** | **$** | **6,514** | |
| **Median** | **$** | **5,865** | |

| 2016 Property Taxes - Simcoe/Musk/Duff. | | | Ranking |
|---|---|---|---|
| Springwater | $ | 4,372 | Low |
| Innisfil | $ | 5,039 | Low |
| Orillia | $ | 5,121 | Low |
| Gravenhurst | $ | 5,254 | Low |
| Huntsville | $ | 5,319 | Low |
| Bracebridge | $ | 5,529 | Low |
| Barrie | $ | 5,677 | Low |
| Collingwood | $ | 5,799 | Mid |
| Orangeville | $ | 6,606 | High |
| **Average** | **$** | **5,413** | |
| **Median** | **$** | **5,319** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Saugeen Shores | $ | 4,389 | Low |
| Norfolk | $ | 4,765 | Low |
| Sarnia | $ | 4,953 | Low |
| Woolwich | $ | 5,059 | Low |
| Brant | $ | 5,162 | Low |
| Wellesley | $ | 5,439 | Low |
| Tecumseh | $ | 5,446 | Low |
| Tillsonburg | $ | 5,478 | Low |
| Kincardine | $ | 5,498 | Low |
| Kingsville | $ | 5,601 | Low |
| Ingersoll | $ | 5,662 | Low |
| Cambridge | $ | 5,683 | Mid |
| Chatham-Kent | $ | 5,691 | Mid |
| Kitchener | $ | 5,725 | Mid |
| Centre Wellington | $ | 5,806 | Mid |
| North Dumfries | $ | 5,881 | Mid |
| Wilmot | $ | 5,902 | Mid |
| Leamington | $ | 5,947 | Mid |
| Stratford | $ | 5,985 | Mid |
| Haldimand | $ | 6,179 | High |
| London | $ | 6,184 | High |
| Middlesex Centre | $ | 6,238 | High |
| Guelph | $ | 6,391 | High |
| Central Elgin | $ | 6,401 | High |
| Windsor | $ | 6,577 | High |
| St. Marys | $ | 6,603 | High |
| Waterloo | $ | 6,716 | High |
| Owen Sound | $ | 6,812 | High |
| **Average** | **$** | **5,792** | |
| **Median** | **$** | **5,765** | |

## Residential Comparisons - Summary

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

## *Multi-Residential Comparisons*

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

| | 2016 Property Taxes | Ranking |
|---|---|---|
| The Blue Mountains | $ 535 | Low |
| Saugeen Shores | $ 642 | Low |
| Huntsville | $ 674 | Low |
| Springwater | $ 774 | Low |
| Prince Edward County | $ 787 | Low |
| East Gwillimbury | $ 833 | Low |
| King | $ 840 | Low |
| Elliot Lake | $ 885 | Low |
| Newmarket | $ 887 | Low |
| Richmond Hill | $ 897 | Low |
| Kenora | $ 901 | Low |
| Sault Ste. Marie | $ 936 | Low |
| Greenstone | $ 940 | Low |
| Bracebridge | $ 964 | Low |
| Aurora | $ 985 | Low |
| Strathroy-Caradoc | $ 993 | Low |
| Tecumseh | $ 999 | Low |
| Brant | $ 1,003 | Low |
| Norfolk | $ 1,016 | Low |
| Innisfil | $ 1,017 | Low |
| North Dumfries | $ 1,038 | Low |
| Espanola | $ 1,040 | Low |
| Kingsville | $ 1,064 | Low |
| Mapleton | $ 1,109 | Low |
| Caledon | $ 1,160 | Low |
| Georgina | $ 1,165 | Low |
| North Middlesex | $ 1,176 | Low |
| Meaford | $ 1,182 | Low |
| Barrie | $ 1,211 | Low |
| Wellington North | $ 1,232 | Low |

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Windsor | $ 1,237 | Mid |
| Centre Wellington | $ 1,260 | Mid |
| Collingwood | $ 1,267 | Mid |
| Lambton Shores | $ 1,282 | Mid |
| Brockville | $ 1,286 | Mid |
| West Lincoln | $ 1,319 | Mid |
| Wellesley | $ 1,334 | Mid |
| Brock | $ 1,362 | Mid |
| Mississauga | $ 1,366 | Mid |
| Woolwich | $ 1,371 | Mid |
| Haldimand | $ 1,402 | Mid |
| Parry Sound | $ 1,410 | Mid |
| Orillia | $ 1,410 | Mid |
| Guelph-Eramosa | $ 1,412 | Mid |
| Greater Sudbury | $ 1,446 | Mid |
| Wilmot | $ 1,472 | Mid |
| Erin | $ 1,482 | Mid |
| Kitchener | $ 1,489 | Mid |
| St. Marys | $ 1,505 | Mid |
| Ottawa | $ 1,530 | Mid |
| Wainfleet | $ 1,557 | Mid |
| Minto | $ 1,562 | Mid |
| North Bay | $ 1,568 | Mid |
| Timmins | $ 1,577 | Mid |
| Pickering | $ 1,593 | Mid |
| Quinte West | $ 1,597 | Mid |
| Niagara Falls | $ 1,597 | Mid |
| Guelph | $ 1,603 | Mid |
| Brampton | $ 1,612 | Mid |
| Clarington | $ 1,623 | Mid |
| Lincoln | $ 1,625 | Mid |

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

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Fort Erie | $ 1,632 | High |
| Grimsby | $ 1,642 | High |
| Tillsonburg | $ 1,673 | High |
| St. Thomas | $ 1,687 | High |
| Kingston | $ 1,721 | High |
| Cambridge | $ 1,722 | High |
| Milton | $ 1,725 | High |
| Waterloo | $ 1,728 | High |
| Chatham-Kent | $ 1,756 | High |
| Whitby | $ 1,780 | High |
| Halton Hills | $ 1,790 | High |
| Burlington | $ 1,800 | High |
| Stratford | $ 1,810 | High |
| Pelham | $ 1,817 | High |
| London | $ 1,848 | High |
| Welland | $ 1,874 | High |
| Cornwall | $ 1,907 | High |
| Thunder Bay | $ 1,916 | High |
| Port Colborne | $ 1,933 | High |
| Sarnia | $ 1,947 | High |
| Hamilton | $ 1,955 | High |
| Thorold | $ 2,030 | High |
| Oakville | $ 2,036 | High |
| Owen Sound | $ 2,053 | High |
| Peterborough | $ 2,082 | High |
| Oshawa | $ 2,117 | High |
| St. Catharines | $ 2,129 | High |
| Belleville | $ 2,240 | High |
| Ingersoll | $ 2,403 | High |
| Orangeville | $ 2,698 | High |
| **Average** | **$ 1,445** | |
| **Median** | **$ 1,472** | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| The Blue Mountains | $ 535 | Low |
| Saugeen Shores | $ 642 | Low |
| Elliot Lake | $ 885 | Low |
| Greenstone | $ 940 | Low |
| North Dumfries | $ 1,038 | Low |
| Espanola | $ 1,040 | Low |
| Mapleton | $ 1,109 | Low |
| North Middlesex | $ 1,176 | Low |
| Meaford | $ 1,182 | Low |
| Wellington North | $ 1,232 | Low |
| Lambton Shores | $ 1,282 | Mid |
| West Lincoln | $ 1,319 | Mid |
| Wellesley | $ 1,334 | Mid |
| Brock | $ 1,362 | Mid |
| Parry Sound | $ 1,410 | Mid |
| Guelph-Eramosa | $ 1,412 | Mid |
| Erin | $ 1,482 | Mid |
| St. Marys | $ 1,505 | Mid |
| Wainfleet | $ 1,557 | Mid |
| Minto | $ 1,562 | Mid |
| Ingersoll | $ 2,403 | High |
| **Average** | **$ 1,257** | |
| **Median** | **$ 1,282** | |

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Huntsville | $ 674 | Low |
| Springwater | $ 774 | Low |
| Prince Edward County | $ 787 | Low |
| East Gwillimbury | $ 833 | Low |
| King | $ 840 | Low |
| Kenora | $ 901 | Low |
| Bracebridge | $ 964 | Low |
| Strathroy-Caradoc | $ 993 | Low |
| Tecumseh | $ 999 | Low |
| Kingsville | $ 1,064 | Low |
| Centre Wellington | $ 1,260 | Mid |
| Collingwood | $ 1,267 | Mid |
| Brockville | $ 1,286 | Mid |
| Woolwich | $ 1,371 | Mid |
| Wilmot | $ 1,472 | Mid |
| Lincoln | $ 1,625 | Mid |
| Grimsby | $ 1,642 | High |
| Tillsonburg | $ 1,673 | High |
| Pelham | $ 1,817 | High |
| Port Colborne | $ 1,933 | High |
| Thorold | $ 2,030 | High |
| Owen Sound | $ 2,053 | High |
| Orangeville | $ 2,698 | High |
| **Average** | **$ 1,346** | |
| **Median** | **$ 1,267** | |

## 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

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Newmarket | $ 887 | Low |
| Sault Ste. Marie | $ 936 | Low |
| Aurora | $ 985 | Low |
| Brant | $ 1,003 | Low |
| Norfolk | $ 1,016 | Low |
| Innisfil | $ 1,017 | Low |
| Caledon | $ 1,160 | Low |
| Georgina | $ 1,165 | Low |
| Haldimand | $ 1,402 | Mid |
| Orillia | $ 1,410 | Mid |
| North Bay | $ 1,568 | Mid |
| Timmins | $ 1,577 | Mid |
| Pickering | $ 1,593 | Mid |
| Quinte West | $ 1,597 | Mid |
| Niagara Falls | $ 1,597 | Mid |
| Clarington | $ 1,623 | Mid |
| Fort Erie | $ 1,632 | High |
| St. Thomas | $ 1,687 | High |
| Halton Hills | $ 1,790 | High |
| Stratford | $ 1,810 | High |
| Welland | $ 1,874 | High |
| Cornwall | $ 1,907 | High |
| Sarnia | $ 1,947 | High |
| Peterborough | $ 2,082 | High |
| Belleville | $ 2,240 | High |
| **Average** | **$ 1,500** | |
| **Median** | **$ 1,593** | |

### Municipalities with populations greater than 100,000

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Richmond Hill | $ 897 | Low |
| Barrie | $ 1,211 | Low |
| Windsor | $ 1,237 | Mid |
| Mississauga | $ 1,366 | Mid |
| Greater Sudbury | $ 1,446 | Mid |
| Kitchener | $ 1,489 | Mid |
| Ottawa | $ 1,530 | Mid |
| Guelph | $ 1,603 | Mid |
| Brampton | $ 1,612 | Mid |
| Kingston | $ 1,721 | High |
| Cambridge | $ 1,722 | High |
| Milton | $ 1,725 | High |
| Waterloo | $ 1,728 | High |
| Chatham-Kent | $ 1,756 | High |
| Whitby | $ 1,780 | High |
| Burlington | $ 1,800 | High |
| London | $ 1,848 | High |
| Thunder Bay | $ 1,916 | High |
| Hamilton | $ 1,955 | High |
| Oakville | $ 2,036 | High |
| St. Catharines | $ 2,129 | High |
| Oshawa | $ 2,117 | High |
| **Average** | **$ 1,665** | |
| **Median** | **$ 1,724** | |

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

| 2016 Property Taxes - Eastern | | Ranking |
|---|---|---|
| Prince Edward County | $ 787 | Low |
| Brockville | $ 1,286 | Mid |
| Ottawa | $ 1,530 | Mid |
| Quinte West | $ 1,597 | Mid |
| Kingston | $ 1,721 | High |
| Cornwall | $ 1,907 | High |
| Peterborough | $ 2,082 | High |
| Belleville | $ 2,240 | High |
| **Average** | **$ 1,644** | |
| **Median** | **$ 1,659** | |

| 2016 Property Taxes - Niagara/Hamilton | | Ranking |
|---|---|---|
| West Lincoln | $ 1,319 | Mid |
| Wainfleet | $ 1,557 | Mid |
| Niagara Falls | $ 1,597 | Mid |
| Lincoln | $ 1,625 | Mid |
| Fort Erie | $ 1,632 | High |
| Grimsby | $ 1,642 | High |
| Pelham | $ 1,817 | High |
| Welland | $ 1,874 | High |
| Port Colborne | $ 1,933 | High |
| Hamilton | $ 1,955 | High |
| Thorold | $ 2,030 | High |
| St. Catharines | $ 2,129 | High |
| **Average** | **$ 1,759** | |
| **Median** | **$ 1,729** | |

| 2016 Property Taxes - GTA | | Ranking |
|---|---|---|
| East Gwillimbury | $ 833 | Low |
| King | $ 840 | Low |
| Newmarket | $ 887 | Low |
| Richmond Hill | $ 897 | Low |
| Aurora | $ 985 | Low |
| Caledon | $ 1,160 | Low |
| Georgina | $ 1,165 | Low |
| Brock | $ 1,362 | Mid |
| Mississauga | $ 1,366 | Mid |
| Pickering | $ 1,593 | Mid |
| Brampton | $ 1,612 | Mid |
| Clarington | $ 1,623 | Mid |
| Milton | $ 1,725 | High |
| Whitby | $ 1,780 | High |
| Halton Hills | $ 1,790 | High |
| Burlington | $ 1,800 | High |
| Oakville | $ 2,036 | High |
| Oshawa | $ 2,117 | High |
| **Average** | **$ 1,421** | |
| **Median** | **$ 1,480** | |

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

| 2016 Property Taxes - North | | Ranking |
|---|---|---|
| Elliot Lake | $ 885 | Low |
| Kenora | $ 901 | Low |
| Sault Ste. Marie | $ 936 | Low |
| Greenstone | $ 940 | Low |
| Espanola | $ 1,040 | Low |
| Parry Sound | $ 1,410 | Mid |
| Greater Sudbury | $ 1,446 | Mid |
| North Bay | $ 1,568 | Mid |
| Timmins | $ 1,577 | Mid |
| Thunder Bay | $ 1,916 | High |
| **Average** | **$ 1,262** | |
| **Median** | **$ 1,225** | |

| 2016 Property Taxes - Simcoe/Duff/Musk. | | Ranking |
|---|---|---|
| Huntsville | $ 674 | Low |
| Springwater | $ 774 | Low |
| Bracebridge | $ 964 | Low |
| Innisfil | $ 1,017 | Low |
| Barrie | $ 1,211 | Low |
| Collingwood | $ 1,267 | Mid |
| Orillia | $ 1,410 | Mid |
| Orangeville | $ 2,698 | High |
| **Average** | **$ 1,252** | |
| **Median** | **$ 1,114** | |

| 2016 Property Taxes - Southwest | | Ranking |
|---|---|---|
| The Blue Mountains | $ 535 | Low |
| Saugeen Shores | $ 642 | Low |
| Strathroy-Caradoc | $ 993 | Low |
| Tecumseh | $ 999 | Low |
| Brant | $ 1,003 | Low |
| Norfolk | $ 1,016 | Low |
| North Dumfries | $ 1,038 | Low |
| Kingsville | $ 1,064 | Low |
| Mapleton | $ 1,109 | Low |
| North Middlesex | $ 1,176 | Low |
| Meaford | $ 1,182 | Low |
| Wellington North | $ 1,232 | Low |
| Windsor | $ 1,237 | Mid |
| Centre Wellington | $ 1,260 | Mid |
| Lambton Shores | $ 1,282 | Mid |
| Wellesley | $ 1,334 | Mid |
| Woolwich | $ 1,371 | Mid |
| Haldimand | $ 1,402 | Mid |
| Guelph-Eramosa | $ 1,412 | Mid |
| Wilmot | $ 1,472 | Mid |
| Erin | $ 1,482 | Mid |
| Kitchener | $ 1,489 | Mid |
| St. Marys | $ 1,505 | Mid |
| Minto | $ 1,562 | Mid |
| Guelph | $ 1,603 | Mid |
| Tillsonburg | $ 1,673 | High |
| St. Thomas | $ 1,687 | High |
| Cambridge | $ 1,722 | High |
| Waterloo | $ 1,728 | High |
| Chatham-Kent | $ 1,756 | High |
| Stratford | $ 1,810 | High |
| London | $ 1,848 | High |
| Sarnia | $ 1,947 | High |
| Owen Sound | $ 2,053 | High |
| Ingersoll | $ 2,403 | High |
| **Average** | **$ 1,401** | |
| **Median** | **$ 1,402** | |

## Multi-Residential Comparisons - High-Rise Apartment

| | 2016 Property Taxes | Ranking |
|---|---|---|
| King | $ 869 | Low |
| Markham | $ 903 | Low |
| Vaughan | $ 912 | Low |
| Whitchurch-Stouffville | $ 968 | Low |
| Newmarket | $ 970 | Low |
| Richmond Hill | $ 1,012 | Low |
| Aurora | $ 1,024 | Low |
| Parry Sound | $ 1,031 | Low |
| Norfolk | $ 1,050 | Low |
| Sault Ste. Marie | $ 1,117 | Low |
| Georgina | $ 1,123 | Low |
| Timmins | $ 1,280 | Low |
| Pelham | $ 1,290 | Low |
| Lincoln | $ 1,320 | Low |
| Barrie | $ 1,325 | Low |
| Brockville | $ 1,353 | Low |
| Collingwood | $ 1,389 | Low |
| Centre Wellington | $ 1,420 | Low |
| Tecumseh | $ 1,450 | Low |
| Grimsby | $ 1,497 | Low |
| Mississauga | $ 1,554 | Low |
| North Bay | $ 1,641 | Mid |
| Quinte West | $ 1,664 | Mid |
| Clarington | $ 1,690 | Mid |
| London | $ 1,694 | Mid |
| Milton | $ 1,695 | Mid |
| Orillia | $ 1,705 | Mid |
| Windsor | $ 1,707 | Mid |
| Greater Sudbury | $ 1,708 | Mid |
| Halton Hills | $ 1,722 | Mid |
| Chatham-Kent | $ 1,774 | Mid |
| Kingston | $ 1,803 | Mid |

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Leamington | $ 1,808 | Mid |
| Ottawa | $ 1,835 | Mid |
| Niagara Falls | $ 1,889 | Mid |
| Thorold | $ 1,894 | Mid |
| Whitby | $ 1,919 | Mid |
| Waterloo | $ 1,950 | Mid |
| Guelph | $ 1,968 | Mid |
| Kitchener | $ 1,987 | Mid |
| Brampton | $ 2,018 | Mid |
| Tillsonburg | $ 2,022 | Mid |
| Cornwall | $ 2,070 | High |
| St. Catharines | $ 2,079 | High |
| Oshawa | $ 2,081 | High |
| Cambridge | $ 2,097 | High |
| Oakville | $ 2,104 | High |
| Hamilton | $ 2,109 | High |
| Burlington | $ 2,121 | High |
| Stratford | $ 2,172 | High |
| Fort Erie | $ 2,195 | High |
| Owen Sound | $ 2,225 | High |
| Ingersoll | $ 2,299 | High |
| Welland | $ 2,323 | High |
| Thunder Bay | $ 2,359 | High |
| Sarnia | $ 2,368 | High |
| Peterborough | $ 2,374 | High |
| Port Colborne | $ 2,389 | High |
| Pickering | $ 2,416 | High |
| St. Thomas | $ 2,419 | High |
| Belleville | $ 2,531 | High |
| Orangeville | $ 3,151 | High |
| **Average** | **$ 1,770** | |
| **Median** | **$ 1,803** | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Parry Sound | $ | 1,031 | Low |
| Ingersoll | $ | 2,299 | High |
| **Average** | **$** | **1,665** | |
| **Median** | **$** | **1,665** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| King | $ | 869 | Low |
| Pelham | $ | 1,290 | Low |
| Lincoln | $ | 1,320 | Low |
| Brockville | $ | 1,353 | Low |
| Collingwood | $ | 1,389 | Low |
| Centre Wellington | $ | 1,420 | Low |
| Tecumseh | $ | 1,450 | Low |
| Grimsby | $ | 1,497 | Low |
| Leamington | $ | 1,808 | Mid |
| Thorold | $ | 1,894 | Mid |
| Tillsonburg | $ | 2,022 | Mid |
| Owen Sound | $ | 2,225 | High |
| Port Colborne | $ | 2,389 | High |
| Orangeville | $ | 3,151 | High |
| **Average** | **$** | **1,720** | |
| **Median** | **$** | **1,473** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Whitchurch-Stouffville | $ | 968 | Low |
| Newmarket | $ | 970 | Low |
| Aurora | $ | 1,024 | Low |
| Norfolk | $ | 1,050 | Low |
| Sault Ste. Marie | $ | 1,117 | Low |
| Georgina | $ | 1,123 | Low |
| Timmins | $ | 1,280 | Low |
| North Bay | $ | 1,641 | Mid |
| Quinte West | $ | 1,664 | Mid |
| Clarington | $ | 1,690 | Mid |
| Orillia | $ | 1,705 | Mid |
| Halton Hills | $ | 1,722 | Mid |
| Niagara Falls | $ | 1,889 | Mid |
| Cornwall | $ | 2,070 | High |
| Stratford | $ | 2,172 | High |
| Fort Erie | $ | 2,195 | High |
| Welland | $ | 2,323 | High |
| Sarnia | $ | 2,368 | High |
| Peterborough | $ | 2,374 | High |
| Pickering | $ | 2,416 | High |
| St. Thomas | $ | 2,419 | High |
| Belleville | $ | 2,531 | High |
| **Average** | **$** | **1,760** | |
| **Median** | **$** | **1,713** | |

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

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Markham | $ | 903 | Low |
| Vaughan | $ | 912 | Low |
| Richmond Hill | $ | 1,012 | Low |
| Barrie | $ | 1,325 | Low |
| Mississauga | $ | 1,554 | Low |
| London | $ | 1,694 | Mid |
| Milton | $ | 1,695 | Mid |
| Windsor | $ | 1,707 | Mid |
| Greater Sudbury | $ | 1,708 | Mid |
| Chatham-Kent | $ | 1,774 | Mid |
| Kingston | $ | 1,803 | Mid |
| Ottawa | $ | 1,835 | Mid |
| Whitby | $ | 1,919 | Mid |
| Waterloo | $ | 1,950 | Mid |
| Guelph | $ | 1,968 | Mid |
| Kitchener | $ | 1,987 | Mid |
| Brampton | $ | 2,018 | Mid |
| St. Catharines | $ | 2,079 | High |
| Oshawa | $ | 2,081 | High |
| Cambridge | $ | 2,097 | High |
| Oakville | $ | 2,104 | High |
| Hamilton | $ | 2,109 | High |
| Burlington | $ | 2,121 | High |
| Thunder Bay | $ | 2,359 | High |
| **Average** | **$** | **1,780** | |
| **Median** | **$** | **1,877** | |

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

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Brockville | $ | 1,353 | Low |
| Quinte West | $ | 1,664 | Mid |
| Kingston | $ | 1,803 | Mid |
| Ottawa | $ | 1,835 | Mid |
| Cornwall | $ | 2,070 | High |
| Peterborough | $ | 2,374 | High |
| Belleville | $ | 2,531 | High |
| **Average** | **$** | **1,947** | |
| **Median** | **$** | **1,835** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Pelham | $ | 1,290 | Low |
| Lincoln | $ | 1,320 | Low |
| Grimsby | $ | 1,497 | Low |
| Niagara Falls | $ | 1,889 | Mid |
| Thorold | $ | 1,894 | Mid |
| St. Catharines | $ | 2,079 | High |
| Hamilton | $ | 2,109 | High |
| Fort Erie | $ | 2,195 | High |
| Welland | $ | 2,323 | High |
| Port Colborne | $ | 2,389 | High |
| **Average** | **$** | **1,899** | |
| **Median** | **$** | **1,986** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| King | $ | 869 | Low |
| Markham | $ | 903 | Low |
| Vaughan | $ | 912 | Low |
| Whitchurch-Stouffville | $ | 968 | Low |
| Newmarket | $ | 970 | Low |
| Richmond Hill | $ | 1,012 | Low |
| Aurora | $ | 1,024 | Low |
| Georgina | $ | 1,123 | Low |
| Mississauga | $ | 1,554 | Low |
| Clarington | $ | 1,690 | Mid |
| Milton | $ | 1,695 | Mid |
| Halton Hills | $ | 1,722 | Mid |
| Whitby | $ | 1,919 | Mid |
| Brampton | $ | 2,018 | Mid |
| Oshawa | $ | 2,081 | High |
| Oakville | $ | 2,104 | High |
| Burlington | $ | 2,121 | High |
| Pickering | $ | 2,416 | High |
| **Average** | **$** | **1,506** | |
| **Median** | **$** | **1,622** | |

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

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Parry Sound | $ | 1,031 | Low |
| Sault Ste. Marie | $ | 1,117 | Low |
| Timmins | $ | 1,280 | Low |
| North Bay | $ | 1,641 | Mid |
| Greater Sudbury | $ | 1,708 | Mid |
| Thunder Bay | $ | 2,359 | High |
| **Average** | **$** | **1,523** | |
| **Median** | **$** | **1,461** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Barrie | $ | 1,325 | Low |
| Collingwood | $ | 1,389 | Low |
| Orillia | $ | 1,705 | Mid |
| Orangeville | $ | 3,151 | High |
| **Average** | **$** | **1,892** | |
| **Median** | **$** | **1,547** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Norfolk | $ | 1,050 | Low |
| Centre Wellington | $ | 1,420 | Low |
| Tecumseh | $ | 1,450 | Low |
| London | $ | 1,694 | Mid |
| Windsor | $ | 1,707 | Mid |
| Chatham-Kent | $ | 1,774 | Mid |
| Leamington | $ | 1,808 | Mid |
| Waterloo | $ | 1,950 | Mid |
| Guelph | $ | 1,968 | Mid |
| Kitchener | $ | 1,987 | Mid |
| Tillsonburg | $ | 2,022 | Mid |
| Cambridge | $ | 2,097 | High |
| Stratford | $ | 2,172 | High |
| Owen Sound | $ | 2,225 | High |
| Ingersoll | $ | 2,299 | High |
| Sarnia | $ | 2,368 | High |
| St. Thomas | $ | 2,419 | High |
| **Average** | **$** | **1,906** | |
| **Median** | **$** | **1,968** | |

## Multi-Residential Comparisons - Summary

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

## *Commercial Comparisons*

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Centre Wellington | $ 0.77 | $ 0.56 | $ 1.33 | Low |
| Espanola | $ 0.96 | $ 0.43 | $ 1.39 | Low |
| Leamington | $ 1.00 | $ 0.68 | $ 1.68 | Low |
| Wellington North | $ 1.10 | $ 0.65 | $ 1.75 | Low |
| Welland | $ 1.19 | $ 0.56 | $ 1.75 | Low |
| Prince Edward County | $ 1.07 | $ 0.77 | $ 1.85 | Low |
| Norfolk | $ 1.04 | $ 0.84 | $ 1.88 | Low |
| Timmins | $ 1.48 | $ 0.54 | $ 2.02 | Low |
| Sarnia | $ 1.22 | $ 0.81 | $ 2.03 | Low |
| Windsor | $ 1.59 | $ 0.57 | $ 2.17 | Low |
| Quinte West | $ 1.23 | $ 0.95 | $ 2.18 | Low |
| Belleville | $ 1.45 | $ 0.76 | $ 2.22 | Low |
| Orillia | $ 1.36 | $ 0.88 | $ 2.24 | Low |
| Haldimand | $ 1.36 | $ 0.96 | $ 2.33 | Low |
| London | $ 1.48 | $ 0.90 | $ 2.38 | Low |
| Milton | $ 1.15 | $ 1.23 | $ 2.39 | Low |
| St. Catharines | $ 1.59 | $ 0.82 | $ 2.41 | Low |
| Halton Hills | $ 1.30 | $ 1.11 | $ 2.42 | Low |
| Kitchener | $ 1.40 | $ 1.02 | $ 2.42 | Low |
| North Bay | $ 1.62 | $ 0.81 | $ 2.44 | Low |
| Parry Sound | $ 1.76 | $ 0.70 | $ 2.46 | Low |
| Central Elgin | $ 1.63 | $ 0.85 | $ 2.48 | Low |
| Niagara-on-the-Lake | $ 1.36 | $ 1.12 | $ 2.48 | Low |
| Sault Ste. Marie | $ 1.91 | $ 0.62 | $ 2.53 | Low |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| St. Thomas | $ 1.66 | $ 0.89 | $ 2.54 | Mid |
| Hamilton | $ 1.68 | $ 0.89 | $ 2.58 | Mid |
| Whitchurch-Stouffville | $ 1.12 | $ 1.50 | $ 2.61 | Mid |
| Greenstone | $ 1.97 | $ 0.67 | $ 2.64 | Mid |
| St. Marys | $ 1.76 | $ 0.88 | $ 2.64 | Mid |
| Brockville | $ 1.69 | $ 0.97 | $ 2.67 | Mid |
| Waterloo | $ 1.55 | $ 1.16 | $ 2.70 | Mid |
| Fort Erie | $ 1.79 | $ 0.92 | $ 2.71 | Mid |
| Orangeville | $ 1.65 | $ 1.12 | $ 2.77 | Mid |
| Grimsby | $ 1.69 | $ 1.09 | $ 2.78 | Mid |
| Newmarket | $ 1.30 | $ 1.50 | $ 2.81 | Mid |
| Tecumseh | $ 1.39 | $ 1.44 | $ 2.83 | Mid |
| Oshawa | $ 1.82 | $ 1.04 | $ 2.85 | Mid |
| Collingwood | $ 1.52 | $ 1.36 | $ 2.88 | Mid |
| Owen Sound | $ 1.94 | $ 1.02 | $ 2.97 | Mid |
| Erin | $ 1.76 | $ 1.31 | $ 3.07 | Mid |
| Scugog | $ 1.87 | $ 1.20 | $ 3.07 | Mid |
| Stratford | $ 2.07 | $ 1.02 | $ 3.09 | Mid |
| Brampton | $ 1.64 | $ 1.46 | $ 3.11 | Mid |
| Markham | $ 1.23 | $ 1.87 | $ 3.11 | Mid |
| Richmond Hill | $ 1.29 | $ 1.87 | $ 3.16 | Mid |
| Georgina | $ 1.66 | $ 1.51 | $ 3.17 | Mid |
| Thorold | $ 2.09 | $ 1.08 | $ 3.18 | Mid |
| Port Colborne | $ 2.19 | $ 1.00 | $ 3.19 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Cornwall | $ 2.12 | $ 1.09 | $ 3.21 | High |
| Innisfil | $ 1.63 | $ 1.64 | $ 3.27 | High |
| Greater Sudbury | $ 2.25 | $ 1.05 | $ 3.31 | High |
| Caledon | $ 1.54 | $ 1.78 | $ 3.32 | High |
| Clarington | $ 1.99 | $ 1.37 | $ 3.36 | High |
| Peterborough | $ 1.99 | $ 1.37 | $ 3.36 | High |
| Tillsonburg | $ 2.40 | $ 0.97 | $ 3.38 | High |
| Vaughan | $ 1.39 | $ 1.99 | $ 3.38 | High |
| Guelph | $ 2.00 | $ 1.38 | $ 3.38 | High |
| North Perth | $ 1.78 | $ 1.61 | $ 3.39 | High |
| Barrie | $ 2.06 | $ 1.45 | $ 3.51 | High |
| Burlington | $ 1.89 | $ 1.65 | $ 3.54 | High |
| Mississauga | $ 1.72 | $ 1.88 | $ 3.60 | High |
| Kenora | $ 2.50 | $ 1.16 | $ 3.65 | High |
| Chatham-Kent | $ 2.62 | $ 1.11 | $ 3.73 | High |
| Niagara Falls | $ 2.46 | $ 1.39 | $ 3.85 | High |
| Aurora | $ 1.78 | $ 2.20 | $ 3.98 | High |
| Oakville | $ 2.09 | $ 1.95 | $ 4.05 | High |
| Cambridge | $ 2.54 | $ 1.75 | $ 4.30 | High |
| King | $ 1.94 | $ 2.37 | $ 4.31 | High |
| Whitby | $ 2.57 | $ 1.82 | $ 4.39 | High |
| Thunder Bay | $ 3.26 | $ 1.24 | $ 4.50 | High |
| Pickering | $ 2.69 | $ 1.96 | $ 4.65 | High |
| Kingston | $ 3.05 | $ 1.82 | $ 4.87 | High |
| Ottawa | $ 3.24 | $ 2.24 | $ 5.48 | High |
| **Average** | **$ 1.75** | **$ 1.21** | **$ 2.96** | |
| **Median** | **$ 1.68** | **$ 1.11** | **$ 2.85** | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Espanola | $ 1.39 | Low |
| Wellington North | $ 1.75 | Low |
| Parry Sound | $ 2.46 | Low |
| Central Elgin | $ 2.48 | Low |
| Greenstone | $ 2.64 | Mid |
| St. Marys | $ 2.64 | Mid |
| Erin | $ 3.07 | Mid |
| North Perth | $ 3.39 | High |
| **Average** | **$ 2.48** | |
| **Median** | **$ 2.56** | |

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Centre Wellington | $ 1.33 | Low |
| Leamington | $ 1.68 | Low |
| Prince Edward County | $ 1.85 | Low |
| Niagara-on-the-Lake | $ 2.48 | Low |
| Brockville | $ 2.67 | Mid |
| Orangeville | $ 2.77 | Mid |
| Grimsby | $ 2.78 | Mid |
| Tecumseh | $ 2.83 | Mid |
| Collingwood | $ 2.88 | Mid |
| Owen Sound | $ 2.97 | Mid |
| Scugog | $ 3.07 | Mid |
| Thorold | $ 3.18 | Mid |
| Port Colborne | $ 3.19 | Mid |
| Tillsonburg | $ 3.38 | High |
| Kenora | $ 3.65 | High |
| King | $ 4.31 | High |
| **Average** | **$ 2.81** | |
| **Median** | **$ 2.86** | |

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

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Welland | $ 1.75 | Low |
| Norfolk | $ 1.88 | Low |
| Timmins | $ 2.02 | Low |
| Sarnia | $ 2.03 | Low |
| Quinte West | $ 2.18 | Low |
| Belleville | $ 2.22 | Low |
| Orillia | $ 2.24 | Low |
| Haldimand | $ 2.33 | Low |
| Halton Hills | $ 2.42 | Low |
| North Bay | $ 2.44 | Low |
| Sault Ste. Marie | $ 2.53 | Low |
| St. Thomas | $ 2.54 | Mid |
| Whitchurch-Stouffville | $ 2.61 | Mid |
| Whitchurch-Stouffville | $ 2.61 | Mid |
| Fort Erie | $ 2.71 | Mid |
| Stratford | $ 3.09 | Mid |
| Georgina | $ 3.17 | Mid |
| Cornwall | $ 3.21 | High |
| Innisfil | $ 3.27 | High |
| Caledon | $ 3.32 | High |
| Clarington | $ 3.36 | High |
| Peterborough | $ 3.36 | High |
| Niagara Falls | $ 3.85 | High |
| Aurora | $ 3.98 | High |
| Pickering | $ 4.65 | High |
| **Average** | **$ 2.79** | |
| **Median** | **$ 2.61** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Windsor | $ 2.17 | Low |
| London | $ 2.38 | Low |
| Milton | $ 2.39 | Low |
| St. Catharines | $ 2.41 | Low |
| Kitchener | $ 2.42 | Low |
| Hamilton | $ 2.58 | Mid |
| Waterloo | $ 2.70 | Mid |
| Oshawa | $ 2.85 | Mid |
| Brampton | $ 3.11 | Mid |
| Markham | $ 3.11 | Mid |
| Richmond Hill | $ 3.16 | Mid |
| Greater Sudbury | $ 3.31 | High |
| Vaughan | $ 3.38 | High |
| Guelph | $ 3.38 | High |
| Barrie | $ 3.51 | High |
| Burlington | $ 3.54 | High |
| Mississauga | $ 3.60 | High |
| Chatham-Kent | $ 3.73 | High |
| Oakville | $ 4.05 | High |
| Cambridge | $ 4.30 | High |
| Whitby | $ 4.39 | High |
| Thunder Bay | $ 4.50 | High |
| Kingston | $ 4.87 | High |
| Ottawa | $ 5.48 | High |
| **Average** | **$ 3.39** | |
| **Median** | **$ 3.34** | |

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

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Prince Edward County | $ | 1.85 | Low |
| Quinte West | $ | 2.18 | Low |
| Belleville | $ | 2.22 | Low |
| Brockville | $ | 2.67 | Mid |
| Cornwall | $ | 3.21 | High |
| Peterborough | $ | 3.36 | High |
| Kingston | $ | 4.87 | High |
| Ottawa | $ | 5.48 | High |
| **Average** | **$** | **3.23** | |
| **Median** | **$** | **2.94** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Welland | $ | 1.75 | Low |
| St. Catharines | $ | 2.41 | Low |
| Niagara-on-the-Lake | $ | 2.48 | Low |
| Hamilton | $ | 2.58 | Mid |
| Fort Erie | $ | 2.71 | Mid |
| Grimsby | $ | 2.78 | Mid |
| Thorold | $ | 3.18 | Mid |
| Port Colborne | $ | 3.19 | Mid |
| Niagara Falls | $ | 3.85 | High |
| **Average** | **$** | **2.77** | |
| **Median** | **$** | **2.71** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Milton | $ | 2.39 | Low |
| Halton Hills | $ | 2.42 | Low |
| Whitchurch-Stouffville | $ | 2.61 | Mid |
| Newmarket | $ | 2.81 | Mid |
| Oshawa | $ | 2.85 | Mid |
| Scugog | $ | 3.07 | Mid |
| Brampton | $ | 3.11 | Mid |
| Markham | $ | 3.11 | Mid |
| Richmond Hill | $ | 3.16 | Mid |
| Georgina | $ | 3.17 | Mid |
| Caledon | $ | 3.32 | High |
| Clarington | $ | 3.36 | High |
| Vaughan | $ | 3.38 | High |
| Burlington | $ | 3.54 | High |
| Mississauga | $ | 3.60 | High |
| Aurora | $ | 3.98 | High |
| Oakville | $ | 4.05 | High |
| King | $ | 4.31 | High |
| Whitby | $ | 4.39 | High |
| Pickering | $ | 4.65 | High |
| **Average** | **$** | **3.36** | |
| **Median** | **$** | **3.25** | |

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

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Espanola | $ | 1.39 | Low |
| Timmins | $ | 2.02 | Low |
| North Bay | $ | 2.44 | Low |
| Parry Sound | $ | 2.46 | Low |
| Sault Ste. Marie | $ | 2.53 | Low |
| Greenstone | $ | 2.64 | Mid |
| Greater Sudbury | $ | 3.31 | High |
| Kenora | $ | 3.65 | High |
| Thunder Bay | $ | 4.50 | High |
| **Average** | **$** | **2.77** | |
| **Median** | **$** | **2.53** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Orillia | $ | 2.24 | Low |
| Orangeville | $ | 2.77 | Mid |
| Collingwood | $ | 2.88 | Mid |
| Innisfil | $ | 3.27 | High |
| Barrie | $ | 3.51 | High |
| **Average** | **$** | **2.94** | |
| **Median** | **$** | **2.88** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Centre Wellington | $ | 1.33 | Low |
| Leamington | $ | 1.68 | Low |
| Wellington North | $ | 1.75 | Low |
| Sarnia | $ | 2.03 | Low |
| Windsor | $ | 2.17 | Low |
| Haldimand | $ | 2.33 | Low |
| London | $ | 2.38 | Low |
| Kitchener | $ | 2.42 | Low |
| Central Elgin | $ | 2.48 | Low |
| St. Thomas | $ | 2.54 | Mid |
| St. Marys | $ | 2.64 | Mid |
| Waterloo | $ | 2.70 | Mid |
| Tecumseh | $ | 2.83 | Mid |
| Owen Sound | $ | 2.97 | Mid |
| Erin | $ | 3.07 | Mid |
| Stratford | $ | 3.09 | Mid |
| Tillsonburg | $ | 3.38 | High |
| Guelph | $ | 3.38 | High |
| North Perth | $ | 3.39 | High |
| Chatham-Kent | $ | 3.73 | High |
| Cambridge | $ | 4.30 | High |
| **Average** | **$** | **2.66** | |
| **Median** | **$** | **2.59** | |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Saugeen Shores | $ 0.51 | $ 0.54 | $ 1.05 | Low |
| Gravenhurst | $ 0.82 | $ 0.46 | $ 1.29 | Low |
| Elliot Lake | $ 1.06 | $ 0.39 | $ 1.46 | Low |
| Puslinch | $ 0.82 | $ 0.71 | $ 1.53 | Low |
| Greenstone | $ 1.23 | $ 0.42 | $ 1.65 | Low |
| Stratford | $ 1.11 | $ 0.54 | $ 1.65 | Low |
| North Perth | $ 0.89 | $ 0.81 | $ 1.70 | Low |
| Springwater | $ 0.74 | $ 1.08 | $ 1.81 | Low |
| The Blue Mountains | $ 0.73 | $ 1.09 | $ 1.82 | Low |
| Meaford | $ 0.95 | $ 0.91 | $ 1.86 | Low |
| Wellington North | $ 1.21 | $ 0.72 | $ 1.93 | Low |
| Wellesley | $ 1.10 | $ 0.95 | $ 2.05 | Low |
| St. Marys | $ 1.29 | $ 0.80 | $ 2.09 | Low |
| Kingsville | $ 0.99 | $ 1.12 | $ 2.11 | Low |
| Kincardine | $ 1.11 | $ 1.05 | $ 2.17 | Low |
| North Middlesex | $ 1.07 | $ 1.10 | $ 2.17 | Low |
| Middlesex Centre | $ 0.96 | $ 1.23 | $ 2.19 | Low |
| Timmins | $ 1.66 | $ 0.60 | $ 2.26 | Low |
| Minto | $ 1.46 | $ 0.82 | $ 2.28 | Low |
| Prince Edward County | $ 1.33 | $ 0.95 | $ 2.28 | Low |
| Strathroy-Caradoc | $ 1.12 | $ 1.27 | $ 2.39 | Low |
| Lambton Shores | $ 1.29 | $ 1.15 | $ 2.45 | Low |
| East Gwillimbury | $ 1.11 | $ 1.35 | $ 2.47 | Low |
| West Lincoln | $ 1.50 | $ 1.00 | $ 2.50 | Low |
| Mapleton | $ 1.58 | $ 1.00 | $ 2.57 | Low |
| Parry Sound | $ 1.91 | $ 0.76 | $ 2.67 | Low |
| Wilmot | $ 1.41 | $ 1.29 | $ 2.70 | Low |
| Erin | $ 1.56 | $ 1.16 | $ 2.72 | Low |
| Kenora | $ 1.85 | $ 0.87 | $ 2.72 | Low |
| Leamington | $ 1.54 | $ 1.21 | $ 2.75 | Low |
| Espanola | $ 1.92 | $ 0.86 | $ 2.78 | Low |
| King | $ 1.26 | $ 1.54 | $ 2.80 | Low |
| Georgina | $ 1.50 | $ 1.36 | $ 2.86 | Low |
| Centre Wellington | $ 1.66 | $ 1.22 | $ 2.88 | Low |
| Huntsville | $ 1.82 | $ 1.06 | $ 2.88 | Low |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Bracebridge | $ 1.89 | $ 1.01 | $ 2.90 | Mid |
| Norfolk | $ 1.63 | $ 1.33 | $ 2.96 | Mid |
| Guelph-Eramosa | $ 1.69 | $ 1.28 | $ 2.97 | Mid |
| Central Elgin | $ 1.98 | $ 1.03 | $ 3.01 | Mid |
| Innisfil | $ 1.50 | $ 1.52 | $ 3.02 | Mid |
| North Bay | $ 2.02 | $ 1.01 | $ 3.04 | Mid |
| North Dumfries | $ 1.56 | $ 1.49 | $ 3.06 | Mid |
| Tecumseh | $ 1.52 | $ 1.58 | $ 3.10 | Mid |
| Orillia | $ 1.89 | $ 1.22 | $ 3.11 | Mid |
| Niagara-on-the-Lake | $ 1.70 | $ 1.40 | $ 3.11 | Mid |
| Belleville | $ 2.09 | $ 1.08 | $ 3.17 | Mid |
| Tillsonburg | $ 1.95 | $ 1.23 | $ 3.18 | Mid |
| Grimsby | $ 1.99 | $ 1.20 | $ 3.19 | Mid |
| Thorold | $ 2.11 | $ 1.09 | $ 3.20 | Mid |
| Brock | $ 1.94 | $ 1.26 | $ 3.21 | Mid |
| Fort Erie | $ 2.17 | $ 1.12 | $ 3.28 | Mid |
| Niagara Falls | $ 2.17 | $ 1.22 | $ 3.38 | Mid |
| Windsor | $ 2.39 | $ 1.01 | $ 3.40 | Mid |
| Whitchurch-Stouffville | $ 1.46 | $ 1.95 | $ 3.41 | Mid |
| Newmarket | $ 1.58 | $ 1.83 | $ 3.41 | Mid |
| Richmond Hill | $ 1.42 | $ 2.06 | $ 3.48 | Mid |
| Quinte West | $ 1.99 | $ 1.53 | $ 3.53 | Mid |
| Whitby | $ 2.08 | $ 1.47 | $ 3.55 | Mid |
| Collingwood | $ 1.87 | $ 1.68 | $ 3.55 | Mid |
| Halton Hills | $ 1.91 | $ 1.65 | $ 3.56 | Mid |
| Milton | $ 1.74 | $ 1.87 | $ 3.61 | Mid |
| Haldimand | $ 2.13 | $ 1.50 | $ 3.63 | Mid |
| Ingersoll | $ 2.35 | $ 1.30 | $ 3.64 | Mid |
| Brant | $ 2.02 | $ 1.66 | $ 3.68 | Mid |
| Waterloo | $ 2.11 | $ 1.58 | $ 3.69 | Mid |
| Scugog | $ 2.16 | $ 1.59 | $ 3.74 | Mid |
| St. Catharines | $ 2.47 | $ 1.28 | $ 3.75 | Mid |
| Kingston | $ 2.37 | $ 1.42 | $ 3.79 | Mid |
| Markham | $ 1.52 | $ 2.30 | $ 3.82 | Mid |
| Chatham-Kent | $ 2.69 | $ 1.13 | $ 3.82 | Mid |
| Owen Sound | $ 2.50 | $ 1.32 | $ 3.82 | Mid |
| Welland | $ 2.60 | $ 1.23 | $ 3.82 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Lincoln | $ 2.35 | $ 1.51 | $ 3.87 | High |
| Oshawa | $ 2.49 | $ 1.42 | $ 3.90 | High |
| Kitchener | $ 2.27 | $ 1.66 | $ 3.93 | High |
| Port Colborne | $ 2.71 | $ 1.24 | $ 3.94 | High |
| Pelham | $ 2.48 | $ 1.49 | $ 3.97 | High |
| Sault Ste. Marie | $ 2.85 | $ 1.13 | $ 3.98 | High |
| Woolwich | $ 2.08 | $ 1.93 | $ 4.01 | High |
| Sarnia | $ 2.50 | $ 1.51 | $ 4.01 | High |
| Pickering | $ 2.43 | $ 1.77 | $ 4.20 | High |
| Barrie | $ 2.48 | $ 1.75 | $ 4.23 | High |
| Greater Sudbury | $ 2.93 | $ 1.37 | $ 4.30 | High |
| Burlington | $ 2.31 | $ 2.02 | $ 4.33 | High |
| St. Thomas | $ 2.84 | $ 1.52 | $ 4.36 | High |
| Vaughan | $ 1.80 | $ 2.59 | $ 4.40 | High |
| London | $ 2.74 | $ 1.67 | $ 4.41 | High |
| Oakville | $ 2.29 | $ 2.14 | $ 4.43 | High |
| Guelph | $ 2.65 | $ 1.82 | $ 4.46 | High |
| Orangeville | $ 2.66 | $ 1.81 | $ 4.47 | High |
| Aurora | $ 2.00 | $ 2.47 | $ 4.47 | High |
| Peterborough | $ 2.72 | $ 1.88 | $ 4.59 | High |
| Thunder Bay | $ 3.34 | $ 1.27 | $ 4.60 | High |
| Cambridge | $ 2.80 | $ 1.93 | $ 4.73 | High |
| Mississauga | $ 2.28 | $ 2.49 | $ 4.77 | High |
| Clarington | $ 3.34 | $ 1.50 | $ 4.84 | High |
| Brampton | $ 2.57 | $ 2.29 | $ 4.87 | High |
| Caledon | $ 2.30 | $ 2.67 | $ 4.97 | High |
| Hamilton | $ 3.31 | $ 1.76 | $ 5.07 | High |
| Brockville | $ 3.26 | $ 1.88 | $ 5.14 | High |
| Cornwall | $ 3.56 | $ 1.82 | $ 5.38 | High |
| Ottawa | $ 3.45 | $ 2.42 | $ 5.87 | High |
| **Average** | **$ 1.93** | **$ 1.38** | **$ 3.31** | |
| **Median** | **$ 1.93** | **$ 1.29** | **$ 3.33** | |

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

### Municipalities with populations less than 15,000

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Saugeen Shores | $ 1.05 | Low |
| Gravenhurst | $ 1.29 | Low |
| Elliot Lake | $ 1.46 | Low |
| Puslinch | $ 1.53 | Low |
| Greenstone | $ 1.65 | Low |
| North Perth | $ 1.70 | Low |
| The Blue Mountains | $ 1.82 | Low |
| Meaford | $ 1.86 | Low |
| Wellington North | $ 1.93 | Low |
| Wellesley | $ 2.05 | Low |
| St. Marys | $ 2.09 | Low |
| Kincardine | $ 2.17 | Low |
| North Middlesex | $ 2.17 | Low |
| Minto | $ 2.28 | Low |
| Lambton Shores | $ 2.45 | Low |
| West Lincoln | $ 2.50 | Low |
| Mapleton | $ 2.57 | Low |
| Parry Sound | $ 2.67 | Low |
| Erin | $ 2.72 | Low |
| Espanola | $ 2.78 | Low |
| Guelph-Eramosa | $ 2.97 | Mid |
| Central Elgin | $ 3.01 | Mid |
| North Dumfries | $ 3.06 | Mid |
| Brock | $ 3.21 | Mid |
| Ingersoll | $ 3.64 | Mid |
| **Average** | **$ 2.26** | |
| **Median** | **$ 2.17** | |

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

| | 2016 Property Taxes | Ranking |
|---|---|---|
| Springwater | $ 1.81 | Low |
| Kingsville | $ 2.11 | Low |
| Middlesex Centre | $ 2.19 | Low |
| Prince Edward County | $ 2.28 | Low |
| Strathroy-Caradoc | $ 2.39 | Low |
| East Gwillimbury | $ 2.47 | Low |
| Wilmot | $ 2.70 | Low |
| Kenora | $ 2.72 | Low |
| Leamington | $ 2.75 | Low |
| King | $ 2.80 | Low |
| Centre Wellington | $ 2.88 | Low |
| Huntsville | $ 2.88 | Low |
| Bracebridge | $ 2.90 | Mid |
| Tecumseh | $ 3.10 | Mid |
| Niagara-on-the-Lake | $ 3.11 | Mid |
| Tillsonburg | $ 3.18 | Mid |
| Grimsby | $ 3.19 | Mid |
| Thorold | $ 3.20 | Mid |
| Collingwood | $ 3.55 | Mid |
| Scugog | $ 3.74 | Mid |
| Owen Sound | $ 3.82 | Mid |
| Lincoln | $ 3.87 | High |
| Port Colborne | $ 3.94 | High |
| Pelham | $ 3.97 | High |
| Woolwich | $ 4.01 | High |
| Orangeville | $ 4.47 | High |
| Brockville | $ 5.14 | High |
| **Average** | **$ 3.16** | |
| **Median** | **$ 3.10** | |

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

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

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Stratford | $ 1.65 | Low |
| Timmins | $ 2.26 | Low |
| Georgina | $ 2.86 | Low |
| Norfolk | $ 2.96 | Mid |
| North Bay | $ 3.04 | Mid |
| Orillia | $ 3.11 | Mid |
| Belleville | $ 3.17 | Mid |
| Fort Erie | $ 3.28 | Mid |
| Niagara Falls | $ 3.38 | Mid |
| Whitchurch-Stouffville | $ 3.41 | Mid |
| Whitchurch-Stouffville | $ 3.41 | Mid |
| Newmarket | $ 3.41 | Mid |
| Quinte West | $ 3.53 | Mid |
| Halton Hills | $ 3.56 | Mid |
| Haldimand | $ 3.63 | Mid |
| Brant | $ 3.68 | Mid |
| Welland | $ 3.82 | Mid |
| Sault Ste. Marie | $ 3.98 | High |
| Sarnia | $ 4.01 | High |
| Pickering | $ 4.20 | High |
| St. Thomas | $ 4.36 | High |
| Aurora | $ 4.47 | High |
| Peterborough | $ 4.59 | High |
| Clarington | $ 4.84 | High |
| Caledon | $ 4.97 | High |
| Cornwall | $ 5.38 | High |
| **Average** | **$ 3.65** | |
| **Median** | **$ 3.54** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | Ranking |
|---|---|---|
| Windsor | $ 3.40 | Mid |
| Richmond Hill | $ 3.48 | Mid |
| Whitby | $ 3.55 | Mid |
| Milton | $ 3.61 | Mid |
| Waterloo | $ 3.69 | Mid |
| St. Catharines | $ 3.75 | Mid |
| Kingston | $ 3.79 | Mid |
| Markham | $ 3.82 | Mid |
| Chatham-Kent | $ 3.82 | Mid |
| Oshawa | $ 3.90 | High |
| Kitchener | $ 3.93 | High |
| Barrie | $ 4.23 | High |
| Greater Sudbury | $ 4.30 | High |
| Burlington | $ 4.33 | High |
| Vaughan | $ 4.40 | High |
| London | $ 4.41 | High |
| Oakville | $ 4.43 | High |
| Guelph | $ 4.46 | High |
| Thunder Bay | $ 4.60 | High |
| Cambridge | $ 4.73 | High |
| Mississauga | $ 4.77 | High |
| Brampton | $ 4.87 | High |
| Hamilton | $ 5.07 | High |
| Ottawa | $ 5.87 | High |
| **Average** | **$ 4.22** | |
| **Median** | **$ 4.27** | |

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

| 2016 Property Taxes - Eastern | | Ranking |
|---|---|---|
| Prince Edward County | $ 2.28 | Low |
| Belleville | $ 3.17 | Mid |
| Quinte West | $ 3.53 | Mid |
| Kingston | $ 3.79 | Mid |
| Peterborough | $ 4.59 | High |
| Brockville | $ 5.14 | High |
| Cornwall | $ 5.38 | High |
| Ottawa | $ 5.87 | High |
| **Average** | **$ 4.22** | |
| **Median** | **$ 4.19** | |

| 2016 Property Taxes - Niagara/Hamilton | | Ranking |
|---|---|---|
| Welland | $ 3.82 | Mid |
| Niagara-on-the-Lake | $ 3.11 | Mid |
| Grimsby | $ 3.19 | Mid |
| Thorold | $ 3.20 | Mid |
| Fort Erie | $ 3.28 | Mid |
| Niagara Falls | $ 3.38 | Mid |
| West Lincoln | $ 2.50 | Low |
| St. Catharines | $ 3.75 | Mid |
| Lincoln | $ 3.87 | High |
| Port Colborne | $ 3.94 | High |
| Pelham | $ 3.97 | High |
| Hamilton | $ 5.07 | High |
| **Average** | **$ 3.59** | |
| **Median** | **$ 3.57** | |

| 2016 Property Taxes - GTA | | Ranking |
|---|---|---|
| East Gwillimbury | $ 2.47 | Low |
| King | $ 2.80 | Low |
| Georgina | $ 2.86 | Low |
| Brock | $ 3.21 | Mid |
| Whitchurch-Stouffville | $ 3.41 | Mid |
| Newmarket | $ 3.41 | Mid |
| Richmond Hill | $ 3.48 | Mid |
| Whitby | $ 3.55 | Mid |
| Halton Hills | $ 3.56 | Mid |
| Milton | $ 3.61 | Mid |
| Scugog | $ 3.74 | Mid |
| Markham | $ 3.82 | Mid |
| Oshawa | $ 3.90 | High |
| Pickering | $ 4.20 | High |
| Burlington | $ 4.33 | High |
| Vaughan | $ 4.40 | High |
| Oakville | $ 4.43 | High |
| Aurora | $ 4.47 | High |
| Mississauga | $ 4.77 | High |
| Clarington | $ 4.84 | High |
| Brampton | $ 4.87 | High |
| Caledon | $ 4.97 | High |
| **Average** | **$ 3.87** | |
| **Median** | **$ 3.78** | |

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

| 2016 Property Taxes - North | | Ranking |
|---|---|---|
| Elliot Lake | $ 1.46 | Low |
| Greenstone | $ 1.65 | Low |
| Timmins | $ 2.26 | Low |
| Parry Sound | $ 2.67 | Low |
| Kenora | $ 2.72 | Low |
| Espanola | $ 2.78 | Low |
| North Bay | $ 3.04 | Mid |
| Sault Ste. Marie | $ 3.98 | High |
| Greater Sudbury | $ 4.30 | High |
| Thunder Bay | $ 4.60 | High |
| **Average** | **$ 2.95** | |
| **Median** | **$ 2.75** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|---|---|---|
| Gravenhurst | $ 1.29 | Low |
| Springwater | $ 1.81 | Low |
| Huntsville | $ 2.88 | Low |
| Bracebridge | $ 2.90 | Mid |
| Innisfil | $ 3.02 | Mid |
| Orillia | $ 3.11 | Mid |
| Collingwood | $ 3.55 | Mid |
| Barrie | $ 4.23 | High |
| Orangeville | $ 4.47 | High |
| **Average** | **$ 3.03** | |
| **Median** | **$ 3.02** | |

| 2016 Property Taxes - Southwest | | Ranking |
|---|---|---|
| Saugeen Shores | $ 1.05 | Low |
| Puslinch | $ 1.53 | Low |
| Stratford | $ 1.65 | Low |
| North Perth | $ 1.70 | Low |
| The Blue Mountains | $ 1.82 | Low |
| Meaford | $ 1.86 | Low |
| Wellington North | $ 1.93 | Low |
| Wellesley | $ 2.05 | Low |
| St. Marys | $ 2.09 | Low |
| Kingsville | $ 2.11 | Low |
| Kincardine | $ 2.17 | Low |
| North Middlesex | $ 2.17 | Low |
| Middlesex Centre | $ 2.19 | Low |
| Minto | $ 2.28 | Low |
| Strathroy-Caradoc | $ 2.39 | Low |
| Lambton Shores | $ 2.45 | Low |
| Mapleton | $ 2.57 | Low |
| Wilmot | $ 2.70 | Low |
| Erin | $ 2.72 | Low |
| Leamington | $ 2.75 | Low |
| Centre Wellington | $ 2.88 | Low |
| Norfolk | $ 2.96 | Mid |
| Guelph-Eramosa | $ 2.97 | Mid |
| Central Elgin | $ 3.01 | Mid |
| North Dumfries | $ 3.06 | Mid |
| Tecumseh | $ 3.10 | Mid |
| Tillsonburg | $ 3.18 | Mid |
| Windsor | $ 3.40 | Mid |
| Haldimand | $ 3.63 | Mid |
| Ingersoll | $ 3.64 | Mid |
| Brant | $ 3.68 | Mid |
| Waterloo | $ 3.69 | Mid |
| Chatham-Kent | $ 3.82 | Mid |
| Owen Sound | $ 3.82 | Mid |
| Kitchener | $ 3.93 | High |
| Woolwich | $ 4.01 | High |
| Sarnia | $ 4.01 | High |
| St. Thomas | $ 4.36 | High |
| London | $ 4.41 | High |
| Guelph | $ 4.46 | High |
| Cambridge | $ 4.73 | High |
| **Average** | **$ 2.90** | |
| **Median** | **$ 2.88** | |

## Commercial Comparisons—Hotels (per suite)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Lambton Shores | $ 277 | 214 | $ 491 | Low |
| Halton Hills | $ 485 | 417 | $ 902 | Low |
| Chatham-Kent | $ 639 | 270 | $ 909 | Low |
| Clarington | $ 545 | 374 | $ 919 | Low |
| Lincoln | $ 585 | 377 | $ 962 | Low |
| Ingersoll | $ 635 | 351 | $ 986 | Low |
| Fort Erie | $ 682 | 351 | $ 1,033 | Low |
| Norfolk | $ 605 | 492 | $ 1,097 | Low |
| Kenora | $ 769 | 358 | $ 1,127 | Low |
| Sarnia | $ 688 | 444 | $ 1,131 | Low |
| Whitby | $ 675 | 478 | $ 1,153 | Low |
| Windsor | $ 839 | 356 | $ 1,194 | Low |
| Oakville | $ 623 | 582 | $ 1,206 | Low |
| Mississauga | $ 577 | 630 | $ 1,207 | Low |
| Richmond Hill | $ 496 | 720 | $ 1,216 | Low |
| Quinte West | $ 703 | 542 | $ 1,245 | Low |
| Brockville | $ 802 | 461 | $ 1,263 | Low |
| Newmarket | $ 591 | 683 | $ 1,274 | Low |
| St. Catharines | $ 845 | 438 | $ 1,284 | Mid |
| Oshawa | $ 847 | 483 | $ 1,329 | Mid |
| Markham | $ 559 | 849 | $ 1,408 | Mid |
| Guelph | $ 844 | 578 | $ 1,422 | Mid |
| Burlington | $ 763 | 667 | $ 1,429 | Mid |
| Grimsby | $ 898 | 580 | $ 1,478 | Mid |
| Orillia | $ 945 | 611 | $ 1,555 | Mid |
| Kitchener | $ 904 | 662 | $ 1,566 | Mid |
| Timmins | $ 1,153 | 418 | $ 1,571 | Mid |
| Barrie | $ 926 | 650 | $ 1,576 | Mid |
| Welland | $ 1,073 | 507 | $ 1,580 | Mid |
| Brampton | $ 837 | 746 | $ 1,583 | Mid |
| Milton | $ 772 | 827 | $ 1,599 | Mid |
| Cornwall | $ 1,075 | 550 | $ 1,625 | Mid |
| London | $ 1,020 | 623 | $ 1,643 | Mid |
| Owen Sound | $ 1,081 | 569 | $ 1,651 | Mid |
| Parry Sound | $ 1,198 | 475 | $ 1,674 | Mid |
| Caledon | $ 793 | 889 | $ 1,682 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Sault Ste. Marie | $ 1,232 | 488 | $ 1,720 | High |
| Thorold | $ 1,138 | 589 | $ 1,727 | High |
| Cambridge | $ 1,026 | 707 | $ 1,734 | High |
| Collingwood | $ 966 | 864 | $ 1,830 | High |
| Kincardine | $ 952 | 903 | $ 1,855 | High |
| Stratford | $ 1,279 | 587 | $ 1,865 | High |
| Greater Sudbury | $ 1,276 | 596 | $ 1,872 | High |
| Thunder Bay | $ 1,384 | 526 | $ 1,910 | High |
| Ottawa | $ 1,201 | 814 | $ 2,015 | High |
| North Bay | $ 1,402 | 626 | $ 2,028 | High |
| Vaughan | $ 833 | 1197 | $ 2,030 | High |
| Belleville | $ 1,348 | 706 | $ 2,054 | High |
| Hamilton | $ 1,398 | 742 | $ 2,140 | High |
| Niagara Falls | $ 1,454 | 818 | $ 2,272 | High |
| Kingston | $ 1,557 | 931 | $ 2,488 | High |
| Waterloo | $ 1,639 | 1227 | $ 2,866 | High |
| Niagara-on-the-Lake | $ 1,706 | 1406 | $ 3,111 | High |
| Orangeville | $ 1,990 | 1350 | $ 3,340 | High |
| Average | $ 954 | $ 635 | $ 1,589 | |
| Median | $ 872 | $ 588 | $ 1,573 | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Lambton Shores | $ | 491 | Low |
| Ingersoll | $ | 986 | Low |
| Parry Sound | $ | 1,674 | Mid |
| Kincardine | $ | 1,855 | High |
| **Average** | **$** | **1,251** | |
| **Median** | **$** | **1,330** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Lincoln | $ | 962 | Low |
| Kenora | $ | 1,127 | Low |
| Brockville | $ | 1,263 | Low |
| Grimsby | $ | 1,478 | Mid |
| Owen Sound | $ | 1,651 | Mid |
| Thorold | $ | 1,727 | High |
| Collingwood | $ | 1,830 | High |
| Niagara-on-the-Lake | $ | 3,111 | High |
| Orangeville | $ | 3,340 | High |
| **Average** | **$** | **1,832** | |
| **Median** | **$** | **1,651** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Halton Hills | $ | 902 | Low |
| Clarington | $ | 919 | Low |
| Fort Erie | $ | 1,033 | Low |
| Norfolk | $ | 1,097 | Low |
| Sarnia | $ | 1,131 | Low |
| Quinte West | $ | 1,245 | Low |
| Newmarket | $ | 1,274 | Low |
| Orillia | $ | 1,555 | Mid |
| Timmins | $ | 1,571 | Mid |
| Welland | $ | 1,580 | Mid |
| Cornwall | $ | 1,625 | Mid |
| Caledon | $ | 1,682 | Mid |
| Sault Ste. Marie | $ | 1,720 | High |
| Stratford | $ | 1,865 | High |
| North Bay | $ | 2,028 | High |
| Belleville | $ | 2,054 | High |
| Niagara Falls | $ | 2,272 | High |
| **Average** | **$** | **1,503** | |
| **Median** | **$** | **1,571** | |

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

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Chatham-Kent | $ | 909 | Low |
| Whitby | $ | 1,153 | Low |
| Windsor | $ | 1,194 | Low |
| Oakville | $ | 1,206 | Low |
| Mississauga | $ | 1,207 | Low |
| Richmond Hill | $ | 1,216 | Low |
| St. Catharines | $ | 1,284 | Mid |
| Oshawa | $ | 1,329 | Mid |
| Markham | $ | 1,408 | Mid |
| Guelph | $ | 1,422 | Mid |
| Burlington | $ | 1,429 | Mid |
| Kitchener | $ | 1,566 | Mid |
| Barrie | $ | 1,576 | Mid |
| Brampton | $ | 1,583 | Mid |
| Milton | $ | 1,599 | Mid |
| London | $ | 1,643 | Mid |
| Cambridge | $ | 1,734 | High |
| Greater Sudbury | $ | 1,872 | High |
| Thunder Bay | $ | 1,910 | High |
| Ottawa | $ | 2,015 | High |
| Vaughan | $ | 2,030 | High |
| Hamilton | $ | 2,140 | High |
| Kingston | $ | 2,488 | High |
| Waterloo | $ | 2,866 | High |
| **Average** | **$** | **1,616** | |
| **Median** | **$** | **1,571** | |

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

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Quinte West | $ | 1,245 | Low |
| Brockville | $ | 1,263 | Low |
| Cornwall | $ | 1,625 | Mid |
| Ottawa | $ | 2,015 | High |
| Belleville | $ | 2,054 | High |
| Kingston | $ | 2,488 | High |
| **Average** | **$** | **1,782** | |
| **Median** | **$** | **1,820** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Lincoln | $ | 962 | Low |
| Fort Erie | $ | 1,033 | Low |
| West Lincoln | N/A | | High |
| St. Catharines | $ | 1,284 | Mid |
| Grimsby | $ | 1,478 | Mid |
| Thorold | $ | 1,727 | High |
| Hamilton | $ | 2,140 | High |
| Niagara Falls | $ | 2,272 | High |
| Niagara-on-the-Lake | $ | 3,111 | High |
| **Average** | **$** | **1,732** | |
| **Median** | **$** | **1,580** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Orillia | $ | 1,555 | Mid |
| Barrie | $ | 1,576 | Mid |
| Collingwood | $ | 1,830 | High |
| Orangeville | $ | 3,340 | High |
| **Average** | **$** | **2,075** | |
| **Median** | **$** | **1,703** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Halton Hills | $ | 902 | Low |
| Clarington | $ | 919 | Low |
| Whitby | $ | 1,153 | Low |
| Oakville | $ | 1,206 | Low |
| Mississauga | $ | 1,207 | Low |
| Richmond Hill | $ | 1,216 | Low |
| Newmarket | $ | 1,274 | Low |
| Oshawa | $ | 1,329 | Mid |
| Markham | $ | 1,408 | Mid |
| Burlington | $ | 1,429 | Mid |
| Brampton | $ | 1,583 | Mid |
| Milton | $ | 1,599 | Mid |
| Caledon | $ | 1,682 | Mid |
| Vaughan | $ | 2,030 | High |
| **Average** | **$** | **1,353** | |
| **Median** | **$** | **1,302** | |

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Kenora | $ | 1,127 | Low |
| Timmins | $ | 1,571 | Mid |
| Parry Sound | $ | 1,674 | Mid |
| Sault Ste. Marie | $ | 1,720 | High |
| Greater Sudbury | $ | 1,872 | High |
| Thunder Bay | $ | 1,910 | High |
| North Bay | $ | 2,028 | High |
| **Average** | **$** | **1,700** | |
| **Median** | **$** | **1,720** | |

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

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Lambton Shores | $ | 491 | Low |
| Chatham-Kent | $ | 909 | Low |
| Ingersoll | $ | 986 | Low |
| Norfolk | $ | 1,097 | Low |
| Sarnia | $ | 1,131 | Low |
| Windsor | $ | 1,194 | Low |
| Guelph | $ | 1,422 | Mid |
| Kitchener | $ | 1,566 | Mid |
| London | $ | 1,643 | Mid |
| Owen Sound | $ | 1,651 | Mid |
| Cambridge | $ | 1,734 | High |
| Kincardine | $ | 1,855 | High |
| Stratford | $ | 1,865 | High |
| Waterloo | $ | 2,866 | High |
| **Average** | **$** | **1,458** | |
| **Median** | **$** | **1,494** | |

## Commercial Comparisons—Motel (taxes per suite)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Kingsville | $ 209 | $ 222 | $ 432 | Low |
| Gravenhurst | $ 425 | $ 77 | $ 502 | Low |
| Brant | $ 319 | $ 245 | $ 564 | Low |
| North Perth | $ 317 | $ 258 | $ 575 | Low |
| Thorold | $ 397 | $ 181 | $ 578 | Low |
| Huntsville | $ 411 | $ 235 | $ 645 | Low |
| Fort Erie | $ 482 | $ 241 | $ 722 | Low |
| Haldimand | $ 455 | $ 272 | $ 728 | Low |
| Kincardine | $ 392 | $ 356 | $ 748 | Low |
| Wainfleet | $ 507 | $ 265 | $ 773 | Low |
| Greenstone | $ 584 | $ 192 | $ 776 | Low |
| Sault Ste. Marie | $ 638 | $ 243 | $ 881 | Low |
| Richmond Hill | $ 366 | $ 518 | $ 885 | Low |
| Lambton Shores | $ 483 | $ 418 | $ 901 | Low |
| Prince Edward County | $ 549 | $ 375 | $ 923 | Low |
| Grey Highlands | $ 416 | $ 524 | $ 939 | Low |
| Port Colborne | $ 656 | $ 285 | $ 941 | Low |
| Clarington | $ 684 | $ 266 | $ 951 | Low |
| Tillsonburg | $ 560 | $ 391 | $ 951 | Low |
| Pickering | $ 554 | $ 402 | $ 956 | Low |
| Parry Sound | $ 701 | $ 273 | $ 974 | Low |
| Mississauga | $ 468 | $ 511 | $ 979 | Low |
| Orillia | $ 647 | $ 351 | $ 998 | Low |
| Grimsby | $ 614 | $ 397 | $ 1,012 | Low |
| Innisfil | $ 524 | $ 500 | $ 1,024 | Mid |
| Stratford | $ 719 | $ 343 | $ 1,062 | Mid |
| Espanola | $ 769 | $ 302 | $ 1,070 | Mid |
| Quinte West | $ 631 | $ 486 | $ 1,117 | Mid |
| Bracebridge | $ 731 | $ 392 | $ 1,123 | Mid |
| Pelham | $ 875 | $ 276 | $ 1,152 | Mid |
| Welland | $ 785 | $ 371 | $ 1,156 | Mid |
| Leamington | $ 666 | $ 491 | $ 1,156 | Mid |
| Oshawa | $ 800 | $ 367 | $ 1,167 | Mid |
| Chatham-Kent | $ 828 | $ 345 | $ 1,173 | Mid |
| North Bay | $ 796 | $ 381 | $ 1,176 | Mid |
| Sarnia | $ 730 | $ 468 | $ 1,198 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Thunder Bay | $ 838 | $ 361 | $ 1,198 | Mid |
| Caledon | $ 613 | $ 594 | $ 1,207 | Mid |
| Wellington North | $ 770 | $ 441 | $ 1,211 | Mid |
| Meaford | $ 647 | $ 574 | $ 1,220 | Mid |
| Vaughan | $ 508 | $ 719 | $ 1,227 | Mid |
| Brampton | $ 669 | $ 582 | $ 1,252 | Mid |
| Burlington | $ 689 | $ 567 | $ 1,256 | Mid |
| Cambridge | $ 757 | $ 517 | $ 1,274 | Mid |
| Brockville | $ 828 | $ 475 | $ 1,303 | Mid |
| Milton | $ 642 | $ 679 | $ 1,321 | Mid |
| Orangeville | $ 809 | $ 523 | $ 1,332 | Mid |
| Owen Sound | $ 897 | $ 460 | $ 1,357 | Mid |
| Niagara Falls | $ 870 | $ 489 | $ 1,359 | High |
| Barrie | $ 815 | $ 561 | $ 1,375 | High |
| Hamilton | $ 908 | $ 477 | $ 1,385 | High |
| Windsor | $ 990 | $ 417 | $ 1,406 | High |
| Ottawa | $ 842 | $ 588 | $ 1,430 | High |
| Whitby | $ 839 | $ 594 | $ 1,432 | High |
| Saugeen Shores | $ 714 | $ 758 | $ 1,472 | High |
| St. Catharines | $ 992 | $ 511 | $ 1,504 | High |
| London | $ 1,012 | $ 615 | $ 1,628 | High |
| Guelph | $ 967 | $ 662 | $ 1,629 | High |
| Belleville | $ 1,088 | $ 549 | $ 1,637 | High |
| Scugog | $ 942 | $ 706 | $ 1,648 | High |
| Greater Sudbury | $ 1,137 | $ 522 | $ 1,659 | High |
| Cornwall | $ 1,104 | $ 565 | $ 1,669 | High |
| Kitchener | $ 974 | $ 698 | $ 1,672 | High |
| Kingston | $ 1,126 | $ 672 | $ 1,797 | High |
| Niagara-on-the-Lake | $ 1,034 | $ 844 | $ 1,878 | High |
| Kenora | $ 1,328 | $ 627 | $ 1,954 | High |
| Timmins | $ 1,452 | $ 526 | $ 1,978 | High |
| Peterborough | $ 1,239 | $ 857 | $ 2,096 | High |
| Collingwood | $ 1,134 | $ 983 | $ 2,117 | High |
| Norfolk | $ 1,206 | $ 942 | $ 2,148 | High |
| Waterloo | $ 1,624 | $ 1,216 | $ 2,840 | High |
| **Average** | **$ 756** | **$ 480** | **$ 1,236** | |
| **Median** | **$ 730** | **$ 477** | **$ 1,198** | |

## Commercial Comparisons—Motel Taxes per suite— sorted by Population

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Gravenhurst | $ | 502 | Low |
| North Perth | $ | 575 | Low |
| Kincardine | $ | 748 | Low |
| Wainfleet | $ | 773 | Low |
| Greenstone | $ | 776 | Low |
| Lambton Shores | $ | 901 | Low |
| Grey Highlands | $ | 939 | Low |
| Parry Sound | $ | 974 | Low |
| Espanola | $ | 1,070 | Mid |
| Wellington North | $ | 1,211 | Mid |
| Meaford | $ | 1,220 | Mid |
| Saugeen Shores | $ | 1,472 | High |
| **Average** | **$** | **930** | |
| **Median** | **$** | **920** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Kingsville | $ | 432 | Low |
| Thorold | $ | 578 | Low |
| Huntsville | $ | 645 | Low |
| Prince Edward County | $ | 923 | Low |
| Port Colborne | $ | 941 | Low |
| Tillsonburg | $ | 951 | Low |
| Grimsby | $ | 1,012 | Low |
| Bracebridge | $ | 1,123 | Mid |
| Pelham | $ | 1,152 | Mid |
| Leamington | $ | 1,156 | Mid |
| Brockville | $ | 1,303 | Mid |
| Orangeville | $ | 1,332 | Mid |
| Owen Sound | $ | 1,357 | Mid |
| Scugog | $ | 1,648 | High |
| Niagara-on-the-Lake | $ | 1,878 | High |
| Kenora | $ | 1,954 | High |
| Collingwood | $ | 2,117 | High |
| **Average** | **$** | **1,206** | |
| **Median** | **$** | **1,152** | |

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

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Brant | $ | 564 | Low |
| Fort Erie | $ | 722 | Low |
| Haldimand | $ | 728 | Low |
| Sault Ste. Marie | $ | 881 | Low |
| Clarington | $ | 951 | Low |
| Pickering | $ | 956 | Low |
| Orillia | $ | 998 | Low |
| Innisfil | $ | 1,024 | Mid |
| Stratford | $ | 1,062 | Mid |
| Quinte West | $ | 1,117 | Mid |
| Welland | $ | 1,156 | Mid |
| North Bay | $ | 1,176 | Mid |
| Sarnia | $ | 1,198 | Mid |
| Caledon | $ | 1,207 | Mid |
| Niagara Falls | $ | 1,359 | High |
| Belleville | $ | 1,637 | High |
| Cornwall | $ | 1,669 | High |
| Timmins | $ | 1,978 | High |
| Peterborough | $ | 2,096 | High |
| Norfolk | $ | 2,148 | High |
| **Average** | **$** | **1,231** | |
| **Median** | **$** | **1,136** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Richmond Hill | $ | 885 | Low |
| Mississauga | $ | 979 | Low |
| Oshawa | $ | 1,167 | Mid |
| Chatham-Kent | $ | 1,173 | Mid |
| Thunder Bay | $ | 1,198 | Mid |
| Vaughan | $ | 1,227 | Mid |
| Brampton | $ | 1,252 | Mid |
| Burlington | $ | 1,256 | Mid |
| Cambridge | $ | 1,274 | Mid |
| Milton | $ | 1,321 | Mid |
| Barrie | $ | 1,375 | High |
| Hamilton | $ | 1,385 | High |
| Windsor | $ | 1,406 | High |
| Ottawa | $ | 1,430 | High |
| Whitby | $ | 1,432 | High |
| St. Catharines | $ | 1,504 | High |
| London | $ | 1,628 | High |
| Guelph | $ | 1,629 | High |
| Greater Sudbury | $ | 1,659 | High |
| Kitchener | $ | 1,672 | High |
| Kingston | $ | 1,797 | High |
| Waterloo | $ | 2,840 | High |
| **Average** | **$** | **1,431** | |
| **Median** | **$** | **1,380** | |

## Commercial Comparisons - Motel—by Location

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Prince Edward County | $ | 923 | Low |
| Quinte West | $ | 1,117 | Mid |
| Brockville | $ | 1,303 | Mid |
| Ottawa | $ | 1,430 | High |
| Belleville | $ | 1,637 | High |
| Cornwall | $ | 1,669 | High |
| Kingston | $ | 1,797 | High |
| Peterborough | $ | 2,096 | High |
| **Average** | **$** | **1,497** | |
| **Median** | **$** | **1,533** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Thorold | $ | 578 | Low |
| Fort Erie | $ | 722 | Low |
| Wainfleet | $ | 773 | Low |
| Port Colborne | $ | 941 | Low |
| Grimsby | $ | 1,012 | Low |
| Pelham | $ | 1,152 | Mid |
| Welland | $ | 1,156 | Mid |
| Niagara Falls | $ | 1,359 | High |
| Hamilton | $ | 1,385 | High |
| St. Catharines | $ | 1,504 | High |
| Niagara-on-the-Lake | $ | 1,878 | High |
| **Average** | **$** | **1,133** | |
| **Median** | **$** | **1,152** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Richmond Hill | $ | 885 | Low |
| Clarington | $ | 951 | Low |
| Pickering | $ | 956 | Low |
| Mississauga | $ | 979 | Low |
| Oshawa | $ | 1,167 | Mid |
| Caledon | $ | 1,207 | Mid |
| Vaughan | $ | 1,227 | Mid |
| Brampton | $ | 1,252 | Mid |
| Burlington | $ | 1,256 | Mid |
| Milton | $ | 1,321 | Mid |
| Whitby | $ | 1,432 | High |
| Scugog | $ | 1,648 | High |
| **Average** | **$** | **1,190** | |
| **Median** | **$** | **1,217** | |

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| Greenstone | $ | 776 | Low |
| Sault Ste. Marie | $ | 881 | Low |
| Parry Sound | $ | 974 | Low |
| Espanola | $ | 1,070 | Mid |
| North Bay | $ | 1,176 | Mid |
| Thunder Bay | $ | 1,198 | Mid |
| Greater Sudbury | $ | 1,659 | High |
| Kenora | $ | 1,954 | High |
| Timmins | $ | 1,978 | High |
| **Average** | **$** | **1,296** | |
| **Median** | **$** | **1,176** | |

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

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Gravenhurst | $ | 502 | Low |
| Huntsville | $ | 645 | Low |
| Orillia | $ | 998 | Low |
| Innisfil | $ | 1,024 | Mid |
| Bracebridge | $ | 1,123 | Mid |
| Orangeville | $ | 1,332 | Mid |
| Barrie | $ | 1,375 | High |
| Collingwood | $ | 2,117 | High |
| **Average** | **$** | **1,140** | |
| **Median** | **$** | **1,073** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Kingsville | $ | 432 | Low |
| Brant | $ | 564 | Low |
| North Perth | $ | 575 | Low |
| Haldimand | $ | 728 | Low |
| Kincardine | $ | 748 | Low |
| Lambton Shores | $ | 901 | Low |
| Grey Highlands | $ | 939 | Low |
| Tillsonburg | $ | 951 | Low |
| Stratford | $ | 1,062 | Mid |
| Leamington | $ | 1,156 | Mid |
| Chatham-Kent | $ | 1,173 | Mid |
| Sarnia | $ | 1,198 | Mid |
| Wellington North | $ | 1,211 | Mid |
| Meaford | $ | 1,220 | Mid |
| Cambridge | $ | 1,274 | Mid |
| Owen Sound | $ | 1,357 | Mid |
| Windsor | $ | 1,406 | High |
| Saugeen Shores | $ | 1,472 | High |
| London | $ | 1,628 | High |
| Guelph | $ | 1,629 | High |
| Kitchener | $ | 1,672 | High |
| Norfolk | $ | 2,148 | High |
| Waterloo | $ | 2,840 | High |
| **Average** | **$** | **1,230** | |
| **Median** | **$** | **1,198** | |

## *Industrial Comparisons*

## Industrial Comparisons - Standard Industrial

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Meaford | $ 0.22 | $ 0.17 | $ 0.39 | Low |
| North Middlesex | $ 0.33 | $ 0.24 | $ 0.58 | Low |
| Middlesex Centre | $ 0.27 | $ 0.31 | $ 0.58 | Low |
| Grey Highlands | $ 0.30 | $ 0.29 | $ 0.59 | Low |
| Quinte West | $ 0.49 | $ 0.26 | $ 0.76 | Low |
| St. Thomas | $ 0.63 | $ 0.32 | $ 0.95 | Low |
| North Perth | $ 0.55 | $ 0.40 | $ 0.95 | Low |
| Port Colborne | $ 0.70 | $ 0.28 | $ 0.98 | Low |
| Owen Sound | $ 0.68 | $ 0.32 | $ 1.01 | Low |
| Kincardine | $ 0.53 | $ 0.48 | $ 1.01 | Low |
| Wellington North | $ 0.66 | $ 0.36 | $ 1.02 | Low |
| Orillia | $ 0.61 | $ 0.41 | $ 1.02 | Low |
| North Bay | $ 0.63 | $ 0.42 | $ 1.05 | Low |
| Huntsville | $ 0.66 | $ 0.45 | $ 1.11 | Low |
| Pelham | $ 0.75 | $ 0.39 | $ 1.14 | Low |
| Brant | $ 0.69 | $ 0.47 | $ 1.15 | Low |
| Parry Sound | $ 0.87 | $ 0.30 | $ 1.16 | Low |
| Bracebridge | $ 0.75 | $ 0.42 | $ 1.17 | Low |
| Brockville | $ 0.80 | $ 0.37 | $ 1.17 | Low |
| Cornwall | $ 0.83 | $ 0.35 | $ 1.18 | Low |
| Brock | $ 0.78 | $ 0.43 | $ 1.21 | Low |
| Tillsonburg | $ 0.82 | $ 0.40 | $ 1.22 | Low |
| St. Marys | $ 0.83 | $ 0.41 | $ 1.23 | Low |
| Wilmot | $ 0.63 | $ 0.61 | $ 1.24 | Low |
| Barrie | $ 0.74 | $ 0.52 | $ 1.26 | Low |
| Leamington | $ 0.86 | $ 0.42 | $ 1.28 | Low |
| London | $ 0.79 | $ 0.51 | $ 1.29 | Low |
| Strathroy-Caradoc | $ 0.73 | $ 0.59 | $ 1.32 | Low |
| Gravenhurst | $ 0.84 | $ 0.50 | $ 1.34 | Low |
| Central Elgin | $ 0.95 | $ 0.46 | $ 1.41 | Low |
| Halton Hills | $ 0.76 | $ 0.66 | $ 1.42 | Low |
| Kitchener | $ 0.81 | $ 0.64 | $ 1.45 | Low |
| Minto | $ 0.97 | $ 0.49 | $ 1.46 | Low |
| Norfolk | $ 0.79 | $ 0.68 | $ 1.46 | Low |

## Industrial Comparisons - Standard Industrial (cont'd)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Stratford | $ 1.02 | $ 0.45 | $ 1.47 | Mid |
| Windsor | $ 1.07 | $ 0.42 | $ 1.48 | Mid |
| Kingsville | $ 0.88 | $ 0.61 | $ 1.49 | Mid |
| Tecumseh | $ 0.92 | $ 0.61 | $ 1.52 | Mid |
| Lambton Shores | $ 0.87 | $ 0.65 | $ 1.53 | Mid |
| Greenstone | $ 1.26 | $ 0.28 | $ 1.54 | Mid |
| Innisfil | $ 0.77 | $ 0.79 | $ 1.56 | Mid |
| Woolwich | $ 0.79 | $ 0.78 | $ 1.56 | Mid |
| Peterborough | $ 0.95 | $ 0.62 | $ 1.58 | Mid |
| Guelph-Eramosa | $ 0.78 | $ 0.80 | $ 1.58 | Mid |
| Mapleton | $ 1.01 | $ 0.58 | $ 1.59 | Mid |
| Chatham-Kent | $ 1.14 | $ 0.47 | $ 1.61 | Mid |
| Welland | $ 1.17 | $ 0.45 | $ 1.62 | Mid |
| The Blue Mountains | $ 0.68 | $ 0.94 | $ 1.63 | Mid |
| Cambridge | $ 0.95 | $ 0.69 | $ 1.65 | Mid |
| Vaughan | $ 0.69 | $ 0.99 | $ 1.68 | Mid |
| Elliot Lake | $ 1.23 | $ 0.46 | $ 1.69 | Mid |
| Lincoln | $ 1.10 | $ 0.60 | $ 1.70 | Mid |
| Niagara-on-the-Lake | $ 1.01 | $ 0.71 | $ 1.71 | Mid |
| Grimsby | $ 1.11 | $ 0.61 | $ 1.72 | Mid |
| Sarnia | $ 1.11 | $ 0.61 | $ 1.72 | Mid |
| North Dumfries | $ 0.85 | $ 0.87 | $ 1.72 | Mid |
| Orangeville | $ 1.11 | $ 0.61 | $ 1.73 | Mid |
| Niagara Falls | $ 1.17 | $ 0.56 | $ 1.74 | Mid |
| Belleville | $ 1.20 | $ 0.54 | $ 1.74 | Mid |
| Thorold | $ 1.23 | $ 0.54 | $ 1.77 | Mid |
| Fort Erie | $ 1.26 | $ 0.55 | $ 1.81 | Mid |
| Haldimand | $ 0.90 | $ 0.92 | $ 1.82 | Mid |
| St. Catharines | $ 1.29 | $ 0.57 | $ 1.86 | Mid |
| Kingston | $ 1.26 | $ 0.61 | $ 1.87 | Mid |
| West Lincoln | $ 1.19 | $ 0.69 | $ 1.88 | Mid |
| Thunder Bay | $ 1.42 | $ 0.46 | $ 1.88 | Mid |
| Centre Wellington | $ 1.15 | $ 0.76 | $ 1.91 | Mid |
| East Gwillimbury | $ 0.86 | $ 1.05 | $ 1.91 | Mid |

## Industrial Comparisons - Standard Industrial (cont'd)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Aurora | $ 0.86 | $ 1.06 | $ 1.92 | High |
| Collingwood | $ 1.00 | $ 0.92 | $ 1.92 | High |
| Newmarket | $ 0.92 | $ 1.06 | $ 1.97 | High |
| Springwater | $ 0.79 | $ 1.20 | $ 1.99 | High |
| Whitchurch-Stouffville | $ 0.86 | $ 1.15 | $ 2.01 | High |
| Waterloo | $ 1.11 | $ 0.89 | $ 2.01 | High |
| Pickering | $ 1.24 | $ 0.77 | $ 2.01 | High |
| Wainfleet | $ 1.39 | $ 0.63 | $ 2.01 | High |
| Richmond Hill | $ 0.82 | $ 1.19 | $ 2.02 | High |
| Kenora | $ 1.43 | $ 0.61 | $ 2.03 | High |
| Timmins | $ 1.54 | $ 0.50 | $ 2.04 | High |
| Puslinch | $ 1.15 | $ 0.89 | $ 2.05 | High |
| Oshawa | $ 1.40 | $ 0.68 | $ 2.08 | High |
| Sault Ste. Marie | $ 1.62 | $ 0.46 | $ 2.08 | High |
| Guelph | $ 1.28 | $ 0.83 | $ 2.11 | High |
| Clarington | $ 1.33 | $ 0.78 | $ 2.12 | High |
| Milton | $ 1.06 | $ 1.15 | $ 2.21 | High |
| Mississauga | $ 1.03 | $ 1.21 | $ 2.24 | High |
| King | $ 1.03 | $ 1.25 | $ 2.27 | High |
| Georgina | $ 1.27 | $ 1.07 | $ 2.34 | High |
| Markham | $ 0.94 | $ 1.42 | $ 2.36 | High |
| Ingersoll | $ 1.66 | $ 0.71 | $ 2.37 | High |
| Burlington | $ 1.26 | $ 1.12 | $ 2.39 | High |
| Erin | $ 1.51 | $ 1.01 | $ 2.52 | High |
| Brampton | $ 1.31 | $ 1.26 | $ 2.57 | High |
| Whitby | $ 1.63 | $ 0.98 | $ 2.61 | High |
| Hamilton | $ 1.88 | $ 0.76 | $ 2.64 | High |
| Scugog | $ 1.66 | $ 1.07 | $ 2.73 | High |
| Greater Sudbury | $ 2.12 | $ 0.68 | $ 2.80 | High |
| Oakville | $ 1.50 | $ 1.43 | $ 2.93 | High |
| Caledon | $ 1.35 | $ 1.59 | $ 2.94 | High |
| Ottawa | $ 1.79 | $ 1.17 | $ 2.96 | High |
| Average | $ 1.00 | $ 0.68 | $ 1.68 | |
| Median | $ 0.95 | $ 0.61 | $ 1.68 | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Meaford | $ | 0.39 | Low |
| North Middlesex | $ | 0.58 | Low |
| Grey Highlands | $ | 0.59 | Low |
| North Perth | $ | 0.95 | Low |
| Kincardine | $ | 1.01 | Low |
| Wellington North | $ | 1.02 | Low |
| Parry Sound | $ | 1.16 | Low |
| Brock | $ | 1.21 | Low |
| St. Marys | $ | 1.23 | Low |
| Gravenhurst | $ | 1.34 | Low |
| Central Elgin | $ | 1.41 | Low |
| Minto | $ | 1.46 | Low |
| Lambton Shores | $ | 1.53 | Mid |
| Greenstone | $ | 1.54 | Mid |
| Guelph-Eramosa | $ | 1.58 | Mid |
| Mapleton | $ | 1.59 | Mid |
| The Blue Mountains | $ | 1.63 | Mid |
| Elliot Lake | $ | 1.69 | Mid |
| North Dumfries | $ | 1.72 | Mid |
| West Lincoln | $ | 1.88 | Mid |
| Wainfleet | $ | 2.01 | High |
| Puslinch | $ | 2.05 | High |
| Ingersoll | $ | 2.37 | High |
| Erin | $ | 2.52 | High |
| **Average** | **$** | **1.44** | |
| **Median** | **$** | **1.49** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Middlesex Centre | $ | 0.58 | Low |
| Port Colborne | $ | 0.98 | Low |
| Owen Sound | $ | 1.01 | Low |
| Huntsville | $ | 1.11 | Low |
| Pelham | $ | 1.14 | Low |
| Bracebridge | $ | 1.17 | Low |
| Brockville | $ | 1.17 | Low |
| Tillsonburg | $ | 1.22 | Low |
| Wilmot | $ | 1.24 | Low |
| Leamington | $ | 1.28 | Low |
| Strathroy-Caradoc | $ | 1.32 | Low |
| Kingsville | $ | 1.49 | Mid |
| Tecumseh | $ | 1.52 | Mid |
| Woolwich | $ | 1.56 | Mid |
| Lincoln | $ | 1.70 | Mid |
| Niagara-on-the-Lake | $ | 1.71 | Mid |
| Grimsby | $ | 1.72 | Mid |
| Orangeville | $ | 1.73 | Mid |
| Thorold | $ | 1.77 | Mid |
| Centre Wellington | $ | 1.91 | Mid |
| East Gwillimbury | $ | 1.91 | Mid |
| Collingwood | $ | 1.92 | High |
| Springwater | $ | 1.99 | High |
| Kenora | $ | 2.03 | High |
| King | $ | 2.27 | High |
| Scugog | $ | 2.73 | High |
| **Average** | **$** | **1.55** | |
| **Median** | **$** | **1.54** | |

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

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Quinte West | $ | 0.76 | Low |
| St. Thomas | $ | 0.95 | Low |
| Orillia | $ | 1.02 | Low |
| North Bay | $ | 1.05 | Low |
| Brant | $ | 1.15 | Low |
| Cornwall | $ | 1.18 | Low |
| Halton Hills | $ | 1.42 | Low |
| Norfolk | $ | 1.46 | Low |
| Stratford | $ | 1.47 | Mid |
| Innisfil | $ | 1.56 | Mid |
| Peterborough | $ | 1.58 | Mid |
| Welland | $ | 1.62 | Mid |
| Sarnia | $ | 1.72 | Mid |
| Niagara Falls | $ | 1.74 | Mid |
| Belleville | $ | 1.74 | Mid |
| Fort Erie | $ | 1.81 | Mid |
| Haldimand | $ | 1.82 | Mid |
| Aurora | $ | 1.92 | High |
| Newmarket | $ | 1.97 | High |
| Whitchurch-Stouffville | $ | 2.01 | High |
| Pickering | $ | 2.01 | High |
| Timmins | $ | 2.04 | High |
| Sault Ste. Marie | $ | 2.08 | High |
| Clarington | $ | 2.12 | High |
| Georgina | $ | 2.34 | High |
| Caledon | $ | 2.94 | High |
| **Average** | **$** | **1.67** | |
| **Median** | **$** | **1.73** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Barrie | $ | 1.26 | Low |
| London | $ | 1.29 | Low |
| Kitchener | $ | 1.45 | Low |
| Windsor | $ | 1.48 | Mid |
| Chatham-Kent | $ | 1.61 | Mid |
| Cambridge | $ | 1.65 | Mid |
| Vaughan | $ | 1.68 | Mid |
| St. Catharines | $ | 1.86 | Mid |
| Kingston | $ | 1.87 | Mid |
| Thunder Bay | $ | 1.88 | Mid |
| Waterloo | $ | 2.01 | High |
| Richmond Hill | $ | 2.02 | High |
| Oshawa | $ | 2.08 | High |
| Guelph | $ | 2.11 | High |
| Milton | $ | 2.21 | High |
| Mississauga | $ | 2.24 | High |
| Markham | $ | 2.36 | High |
| Burlington | $ | 2.39 | High |
| Brampton | $ | 2.57 | High |
| Whitby | $ | 2.61 | High |
| Hamilton | $ | 2.64 | High |
| Greater Sudbury | $ | 2.80 | High |
| Oakville | $ | 2.93 | High |
| Ottawa | $ | 2.96 | High |
| **Average** | **$** | **2.08** | |
| **Median** | **$** | **2.05** | |

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

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Quinte West | $ | 0.76 | Low |
| Brockville | $ | 1.17 | Low |
| Cornwall | $ | 1.18 | Low |
| Peterborough | $ | 1.58 | Mid |
| Belleville | $ | 1.74 | Mid |
| Kingston | $ | 1.87 | Mid |
| Ottawa | $ | 2.96 | High |
| **Average** | **$** | **1.61** | |
| **Median** | **$** | **1.58** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| Port Colborne | $ | 0.98 | Low |
| Pelham | $ | 1.14 | Low |
| Welland | $ | 1.62 | Mid |
| Lincoln | $ | 1.70 | Mid |
| Niagara-on-the-Lake | $ | 1.71 | Mid |
| Grimsby | $ | 1.72 | Mid |
| Niagara Falls | $ | 1.74 | Mid |
| Thorold | $ | 1.77 | Mid |
| Fort Erie | $ | 1.81 | Mid |
| St. Catharines | $ | 1.86 | Mid |
| West Lincoln | $ | 1.88 | Mid |
| Wainfleet | $ | 2.01 | High |
| Hamilton | $ | 2.64 | High |
| **Average** | **$** | **1.74** | |
| **Median** | **$** | **1.74** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Brock | $ | 1.21 | Low |
| Halton Hills | $ | 1.42 | Low |
| Vaughan | $ | 1.68 | Mid |
| East Gwillimbury | $ | 1.91 | Mid |
| Aurora | $ | 1.92 | High |
| Newmarket | $ | 1.97 | High |
| Whitchurch-Stouffville | $ | 2.01 | High |
| Pickering | $ | 2.01 | High |
| Richmond Hill | $ | 2.02 | High |
| Oshawa | $ | 2.08 | High |
| Clarington | $ | 2.12 | High |
| Milton | $ | 2.21 | High |
| Mississauga | $ | 2.24 | High |
| King | $ | 2.27 | High |
| Georgina | $ | 2.34 | High |
| Markham | $ | 2.36 | High |
| Burlington | $ | 2.39 | High |
| Brampton | $ | 2.57 | High |
| Whitby | $ | 2.61 | High |
| Scugog | $ | 2.73 | High |
| Oakville | $ | 2.93 | High |
| Caledon | $ | 2.94 | High |
| **Average** | **$** | **2.18** | |
| **Median** | **$** | **2.16** | |

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

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| North Bay | $ | 1.05 | Low |
| Parry Sound | $ | 1.16 | Low |
| Greenstone | $ | 1.54 | Mid |
| Elliot Lake | $ | 1.69 | Mid |
| Thunder Bay | $ | 1.88 | Mid |
| Kenora | $ | 2.03 | High |
| Timmins | $ | 2.04 | High |
| Sault Ste. Marie | $ | 2.08 | High |
| Greater Sudbury | $ | 2.80 | High |
| **Average** | **$** | **1.81** | |
| **Median** | **$** | **1.88** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Orillia | $ | 1.02 | Low |
| Huntsville | $ | 1.11 | Low |
| Bracebridge | $ | 1.17 | Low |
| Barrie | $ | 1.26 | Low |
| Gravenhurst | $ | 1.34 | Low |
| Innisfil | $ | 1.56 | Mid |
| Orangeville | $ | 1.73 | Mid |
| Collingwood | $ | 1.92 | High |
| Springwater | $ | 1.99 | High |
| **Average** | **$** | **1.46** | |
| **Median** | **$** | **1.34** | |

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Meaford | $ | 0.39 | Low |
| North Middlesex | $ | 0.58 | Low |
| Middlesex Centre | $ | 0.58 | Low |
| Grey Highlands | $ | 0.59 | Low |
| St. Thomas | $ | 0.95 | Low |
| North Perth | $ | 0.95 | Low |
| Owen Sound | $ | 1.01 | Low |
| Kincardine | $ | 1.01 | Low |
| Wellington North | $ | 1.02 | Low |
| Brant | $ | 1.15 | Low |
| Tillsonburg | $ | 1.22 | Low |
| St. Marys | $ | 1.23 | Low |
| Wilmot | $ | 1.24 | Low |
| Leamington | $ | 1.28 | Low |
| London | $ | 1.29 | Low |
| Strathroy-Caradoc | $ | 1.32 | Low |
| Central Elgin | $ | 1.41 | Low |
| Kitchener | $ | 1.45 | Low |
| Minto | $ | 1.46 | Low |
| Norfolk | $ | 1.46 | Low |
| Stratford | $ | 1.47 | Mid |
| Windsor | $ | 1.48 | Mid |
| Kingsville | $ | 1.49 | Mid |
| Tecumseh | $ | 1.52 | Mid |
| Lambton Shores | $ | 1.53 | Mid |
| Woolwich | $ | 1.56 | Mid |
| Guelph-Eramosa | $ | 1.58 | Mid |
| Mapleton | $ | 1.59 | Mid |
| Chatham-Kent | $ | 1.61 | Mid |
| The Blue Mountains | $ | 1.63 | Mid |
| Cambridge | $ | 1.65 | Mid |
| Sarnia | $ | 1.72 | Mid |
| North Dumfries | $ | 1.72 | Mid |
| Haldimand | $ | 1.82 | Mid |
| Centre Wellington | $ | 1.91 | Mid |
| Waterloo | $ | 2.01 | High |
| Puslinch | $ | 2.05 | High |
| Guelph | $ | 2.11 | High |
| Ingersoll | $ | 2.37 | High |
| Erin | $ | 2.52 | High |
| **Average** | **$** | **1.42** | |
| **Median** | **$** | **1.47** | |

## Large Industrial Comparisons (taxes per sq. ft.)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Norfolk | $ 0.13 | $ 0.11 | $ 0.25 | Low |
| West Lincoln | $ 0.23 | $ 0.13 | $ 0.36 | Low |
| North Bay | $ 0.27 | $ 0.18 | $ 0.45 | Low |
| Clarington | $ 0.31 | $ 0.18 | $ 0.50 | Low |
| Welland | $ 0.39 | $ 0.16 | $ 0.55 | Low |
| Stratford | $ 0.42 | $ 0.18 | $ 0.60 | Low |
| Kitchener | $ 0.34 | $ 0.27 | $ 0.61 | Low |
| Chatham-Kent | $ 0.51 | $ 0.21 | $ 0.71 | Low |
| North Perth | $ 0.43 | $ 0.31 | $ 0.75 | Low |
| Collingwood | $ 0.39 | $ 0.36 | $ 0.75 | Low |
| Fort Erie | $ 0.55 | $ 0.24 | $ 0.79 | Low |
| Brant | $ 0.51 | $ 0.33 | $ 0.84 | Low |
| Orangeville | $ 0.55 | $ 0.30 | $ 0.85 | Low |
| Thorold | $ 0.63 | $ 0.28 | $ 0.91 | Low |
| Tillsonburg | $ 0.62 | $ 0.30 | $ 0.93 | Low |
| Strathroy-Caradoc | $ 0.53 | $ 0.43 | $ 0.96 | Low |
| Barrie | $ 0.57 | $ 0.41 | $ 0.98 | Low |
| Owen Sound | $ 0.73 | $ 0.27 | $ 1.00 | Low |
| Cambridge | $ 0.58 | $ 0.43 | $ 1.01 | Low |
| Kingsville | $ 0.68 | $ 0.34 | $ 1.02 | Low |
| St. Thomas | $ 0.72 | $ 0.30 | $ 1.03 | Low |
| Ingersoll | $ 0.73 | $ 0.31 | $ 1.04 | Mid |
| Grey Highlands | $ 0.54 | $ 0.51 | $ 1.05 | Mid |
| Central Elgin | $ 0.78 | $ 0.29 | $ 1.07 | Mid |
| London | $ 0.65 | $ 0.42 | $ 1.07 | Mid |
| St. Catharines | $ 0.75 | $ 0.33 | $ 1.08 | Mid |
| Windsor | $ 0.83 | $ 0.26 | $ 1.09 | Mid |
| East Gwillimbury | $ 0.50 | $ 0.60 | $ 1.10 | Mid |
| Tecumseh | $ 0.75 | $ 0.36 | $ 1.11 | Mid |
| Niagara Falls | $ 0.75 | $ 0.37 | $ 1.12 | Mid |
| Cornwall | $ 0.80 | $ 0.32 | $ 1.12 | Mid |
| Kingston | $ 0.77 | $ 0.37 | $ 1.15 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Hamilton | $ 0.89 | $ 0.28 | $ 1.17 | Mid |
| Waterloo | $ 0.67 | $ 0.53 | $ 1.20 | Mid |
| Sault Ste. Marie | $ 1.04 | $ 0.17 | $ 1.21 | Mid |
| Aurora | $ 0.55 | $ 0.68 | $ 1.23 | Mid |
| Peterborough | $ 0.76 | $ 0.50 | $ 1.26 | Mid |
| Brockville | $ 0.86 | $ 0.40 | $ 1.26 | Mid |
| St. Marys | $ 0.85 | $ 0.42 | $ 1.27 | Mid |
| Caledon | $ 0.58 | $ 0.69 | $ 1.27 | Mid |
| Guelph | $ 0.77 | $ 0.50 | $ 1.27 | Mid |
| Woolwich | $ 0.65 | $ 0.65 | $ 1.30 | Mid |
| Whitchurch-Stouffville | $ 0.56 | $ 0.74 | $ 1.30 | Mid |
| Brampton | $ 0.67 | $ 0.64 | $ 1.31 | High |
| Markham | $ 0.55 | $ 0.83 | $ 1.38 | High |
| Orillia | $ 0.82 | $ 0.56 | $ 1.38 | High |
| Thunder Bay | $ 1.10 | $ 0.27 | $ 1.38 | High |
| Newmarket | $ 0.65 | $ 0.75 | $ 1.40 | High |
| Belleville | $ 1.03 | $ 0.47 | $ 1.50 | High |
| Port Colborne | $ 1.08 | $ 0.43 | $ 1.51 | High |
| Vaughan | $ 0.63 | $ 0.90 | $ 1.52 | High |
| Halton Hills | $ 0.82 | $ 0.72 | $ 1.55 | High |
| Grimsby | $ 1.03 | $ 0.57 | $ 1.59 | High |
| Whitby | $ 1.00 | $ 0.60 | $ 1.60 | High |
| Burlington | $ 0.91 | $ 0.81 | $ 1.71 | High |
| Oshawa | $ 1.17 | $ 0.57 | $ 1.73 | High |
| Ottawa | $ 1.03 | $ 0.78 | $ 1.80 | High |
| Pickering | $ 1.23 | $ 0.76 | $ 1.98 | High |
| Greater Sudbury | $ 1.62 | $ 0.45 | $ 2.07 | High |
| Mississauga | $ 0.96 | $ 1.15 | $ 2.11 | High |
| Oakville | $ 1.29 | $ 1.23 | $ 2.52 | High |
| Milton | $ 1.22 | $ 1.34 | $ 2.56 | High |
| Average | $ 0.72 | $ 0.47 | $ 1.20 | |
| Median | $ 0.70 | $ 0.41 | $ 1.14 | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| West Lincoln | $ | 0.36 | Low |
| North Perth | $ | 0.75 | Low |
| Ingersoll | $ | 1.04 | Mid |
| Grey Highlands | $ | 1.05 | Mid |
| Central Elgin | $ | 1.07 | Mid |
| St. Marys | $ | 1.27 | Mid |
| **Average** | **$** | **0.92** | |
| **Median** | **$** | **1.04** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Collingwood | $ | 0.75 | Low |
| Orangeville | $ | 0.85 | Low |
| Thorold | $ | 0.91 | Low |
| Tillsonburg | $ | 0.93 | Low |
| Strathroy-Caradoc | $ | 0.96 | Low |
| Owen Sound | $ | 1.00 | Low |
| Kingsville | $ | 1.02 | Low |
| East Gwillimbury | $ | 1.10 | Mid |
| Tecumseh | $ | 1.11 | Mid |
| Brockville | $ | 1.26 | Mid |
| Woolwich | $ | 1.30 | Mid |
| Port Colborne | $ | 1.51 | High |
| Grimsby | $ | 1.59 | High |
| **Average** | **$** | **1.10** | |
| **Median** | **$** | **1.02** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Norfolk | $ | 0.25 | Low |
| North Bay | $ | 0.45 | Low |
| Clarington | $ | 0.50 | Low |
| Welland | $ | 0.55 | Low |
| Stratford | $ | 0.60 | Low |
| Fort Erie | $ | 0.79 | Low |
| Brant | $ | 0.84 | Low |
| St. Thomas | $ | 1.03 | Low |
| Niagara Falls | $ | 1.12 | Mid |
| Cornwall | $ | 1.12 | Mid |
| Sault Ste. Marie | $ | 1.21 | Mid |
| Aurora | $ | 1.23 | Mid |
| Peterborough | $ | 1.26 | Mid |
| Caledon | $ | 1.27 | Mid |
| Whitchurch-Stouffville | $ | 1.30 | Mid |
| Orillia | $ | 1.38 | High |
| Newmarket | $ | 1.40 | High |
| Belleville | $ | 1.50 | High |
| Halton Hills | $ | 1.55 | High |
| Pickering | $ | 1.98 | High |
| **Average** | **$** | **1.07** | |
| **Median** | **$** | **1.17** | |

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

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Kitchener | $ | 0.61 | Low |
| Chatham-Kent | $ | 0.71 | Low |
| Barrie | $ | 0.98 | Low |
| Cambridge | $ | 1.01 | Low |
| London | $ | 1.07 | Mid |
| St. Catharines | $ | 1.08 | Mid |
| Windsor | $ | 1.09 | Mid |
| Kingston | $ | 1.15 | Mid |
| Hamilton | $ | 1.17 | Mid |
| Waterloo | $ | 1.20 | Mid |
| Guelph | $ | 1.27 | Mid |
| Brampton | $ | 1.31 | High |
| Markham | $ | 1.38 | High |
| Thunder Bay | $ | 1.38 | High |
| Vaughan | $ | 1.52 | High |
| Whitby | $ | 1.60 | High |
| Burlington | $ | 1.71 | High |
| Oshawa | $ | 1.73 | High |
| Ottawa | $ | 1.80 | High |
| Greater Sudbury | $ | 2.07 | High |
| Mississauga | $ | 2.11 | High |
| Oakville | $ | 2.52 | High |
| Milton | $ | 2.56 | High |
| **Average** | **$** | **1.44** | |
| **Median** | **$** | **1.31** | |

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

| 2016 Property Taxes - Eastern | | | Ranking |
|---|---|---|---|
| Cornwall | $ | 1.12 | Mid |
| Kingston | $ | 1.15 | Mid |
| Peterborough | $ | 1.26 | Mid |
| Brockville | $ | 1.26 | Mid |
| Belleville | $ | 1.50 | High |
| Ottawa | $ | 1.80 | High |
| **Average** | **$** | **1.35** | |
| **Median** | **$** | **1.26** | |

| 2016 Property Taxes - GTA | | | Ranking |
|---|---|---|---|
| Clarington | $ | 0.50 | Low |
| East Gwillimbury | $ | 1.10 | Mid |
| Aurora | $ | 1.23 | Mid |
| Caledon | $ | 1.27 | Mid |
| Whitchurch-Stouffville | $ | 1.30 | Mid |
| Brampton | $ | 1.31 | High |
| Markham | $ | 1.38 | High |
| Newmarket | $ | 1.40 | High |
| Vaughan | $ | 1.52 | High |
| Halton Hills | $ | 1.55 | High |
| Whitby | $ | 1.60 | High |
| Burlington | $ | 1.71 | High |
| Oshawa | $ | 1.73 | High |
| Pickering | $ | 1.98 | High |
| Mississauga | $ | 2.11 | High |
| Oakville | $ | 2.52 | High |
| Milton | $ | 2.56 | High |
| **Average** | **$** | **1.58** | |
| **Median** | **$** | **1.52** | |

| 2016 Property Taxes - Niagara/Hamilton | | | Ranking |
|---|---|---|---|
| West Lincoln | $ | 0.36 | Low |
| Welland | $ | 0.55 | Low |
| Fort Erie | $ | 0.79 | Low |
| Thorold | $ | 0.91 | Low |
| St. Catharines | $ | 1.08 | Mid |
| Niagara Falls | $ | 1.12 | Mid |
| Hamilton | $ | 1.17 | Mid |
| Port Colborne | $ | 1.51 | High |
| Grimsby | $ | 1.59 | High |
| **Average** | **$** | **1.09** | |
| **Median** | **$** | **1.10** | |

| 2016 Property Taxes - North | | | Ranking |
|---|---|---|---|
| North Bay | $ | 0.45 | Low |
| Sault Ste. Marie | $ | 1.21 | Mid |
| Thunder Bay | $ | 1.38 | High |
| Greater Sudbury | $ | 2.07 | High |
| **Average** | **$** | **1.28** | |
| **Median** | **$** | **1.29** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | | Ranking |
|---|---|---|---|
| Collingwood | $ | 0.75 | Low |
| Orangeville | $ | 0.85 | Low |
| Barrie | $ | 0.98 | Low |
| Orillia | $ | 1.38 | High |
| **Average** | **$** | **0.99** | |
| **Median** | **$** | **0.91** | |

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

| 2016 Property Taxes - Southwest | | | Ranking |
|---|---|---|---|
| Norfolk | $ | 0.25 | Low |
| Stratford | $ | 0.60 | Low |
| Kitchener | $ | 0.61 | Low |
| Chatham-Kent | $ | 0.71 | Low |
| North Perth | $ | 0.75 | Low |
| Brant | $ | 0.84 | Low |
| Tillsonburg | $ | 0.93 | Low |
| Strathroy-Caradoc | $ | 0.96 | Low |
| Owen Sound | $ | 1.00 | Low |
| Cambridge | $ | 1.01 | Low |
| Kingsville | $ | 1.02 | Low |
| St. Thomas | $ | 1.03 | Low |
| Ingersoll | $ | 1.04 | Mid |
| Grey Highlands | $ | 1.05 | Mid |
| Central Elgin | $ | 1.07 | Mid |
| London | $ | 1.07 | Mid |
| Windsor | $ | 1.09 | Mid |
| Tecumseh | $ | 1.11 | Mid |
| Waterloo | $ | 1.20 | Mid |
| St. Marys | $ | 1.27 | Mid |
| Guelph | $ | 1.27 | Mid |
| Woolwich | $ | 1.30 | Mid |
| **Average** | **$** | **0.96** | |
| **Median** | **$** | **1.03** | |

## Industrial Comparisons - Industrial Vacant Land (taxes per acre)

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| North Middlesex | $ 121 | $ 88 | $ 209 | Low |
| Kincardine | $ 174 | $ 156 | $ 330 | Low |
| Grey Highlands | $ 174 | $ 165 | $ 338 | Low |
| Middlesex Centre | $ 209 | $ 190 | $ 400 | Low |
| Lambton Shores | $ 266 | $ 201 | $ 467 | Low |
| Minto | $ 417 | $ 211 | $ 628 | Low |
| Wellington North | $ 409 | $ 219 | $ 628 | Low |
| Strathroy-Caradoc | $ 349 | $ 282 | $ 631 | Low |
| North Perth | $ 380 | $ 276 | $ 656 | Low |
| Port Colborne | $ 580 | $ 225 | $ 805 | Low |
| Cornwall | $ 637 | $ 258 | $ 894 | Low |
| Brockville | $ 616 | $ 283 | $ 898 | Low |
| Brock | $ 581 | $ 320 | $ 901 | Low |
| Meaford | $ 527 | $ 383 | $ 910 | Low |
| Springwater | $ 369 | $ 558 | $ 926 | Low |
| Bracebridge | $ 583 | $ 367 | $ 950 | Low |
| Owen Sound | $ 675 | $ 319 | $ 994 | Low |
| Kingsville | $ 601 | $ 420 | $ 1,021 | Low |
| Gravenhurst | $ 619 | $ 407 | $ 1,026 | Low |
| Chatham-Kent | $ 736 | $ 300 | $ 1,036 | Low |
| Huntsville | $ 612 | $ 428 | $ 1,040 | Low |
| St. Thomas | $ 716 | $ 360 | $ 1,076 | Low |
| Ingersoll | $ 782 | $ 334 | $ 1,117 | Low |
| Stratford | $ 815 | $ 359 | $ 1,175 | Low |
| Centre Wellington | $ 742 | $ 490 | $ 1,231 | Low |
| Brant | $ 761 | $ 500 | $ 1,261 | Low |
| Tillsonburg | $ 847 | $ 415 | $ 1,261 | Low |
| Belleville | $ 888 | $ 398 | $ 1,286 | Low |
| Fort Erie | $ 927 | $ 406 | $ 1,333 | Low |
| Welland | $ 967 | $ 389 | $ 1,356 | Low |
| Mapleton | $ 878 | $ 500 | $ 1,378 | Low |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| West Lincoln | $ 929 | $ 525 | $ 1,454 | Mid |
| Norfolk | $ 816 | $ 711 | $ 1,527 | Mid |
| Quinte West | $ 1,051 | $ 560 | $ 1,610 | Mid |
| Orillia | $ 985 | $ 670 | $ 1,655 | Mid |
| Timmins | $ 1,279 | $ 379 | $ 1,658 | Mid |
| Sault Ste. Marie | $ 1,311 | $ 369 | $ 1,680 | Mid |
| St. Marys | $ 1,165 | $ 572 | $ 1,737 | Mid |
| North Bay | $ 1,064 | $ 714 | $ 1,778 | Mid |
| Tecumseh | $ 1,094 | $ 702 | $ 1,796 | Mid |
| Parry Sound | $ 1,413 | $ 483 | $ 1,897 | Mid |
| Sarnia | $ 1,225 | $ 673 | $ 1,899 | Mid |
| Haldimand | $ 1,391 | $ 534 | $ 1,926 | Mid |
| Leamington | $ 1,327 | $ 641 | $ 1,967 | Mid |
| Peterborough | $ 1,195 | $ 775 | $ 1,970 | Mid |
| Kingston | $ 1,331 | $ 642 | $ 1,974 | Mid |
| London | $ 1,229 | $ 805 | $ 2,034 | Mid |
| Wilmot | $ 1,024 | $ 1,020 | $ 2,044 | Mid |
| Thorold | $ 1,427 | $ 627 | $ 2,055 | Mid |
| Innisfil | $ 1,014 | $ 1,058 | $ 2,071 | Mid |
| Scugog | $ 1,357 | $ 879 | $ 2,236 | Mid |
| Elliot Lake | $ 1,659 | $ 615 | $ 2,274 | Mid |
| Kenora | $ 1,656 | $ 704 | $ 2,361 | Mid |
| Barrie | $ 1,466 | $ 1,039 | $ 2,505 | Mid |
| North Dumfries | $ 1,258 | $ 1,286 | $ 2,544 | Mid |
| Greater Sudbury | $ 1,965 | $ 626 | $ 2,591 | Mid |
| Erin | $ 1,560 | $ 1,065 | $ 2,624 | Mid |
| Woolwich | $ 1,321 | $ 1,315 | $ 2,636 | Mid |
| East Gwillimbury | $ 1,209 | $ 1,464 | $ 2,673 | Mid |
| Guelph-Eramosa | $ 1,995 | $ 885 | $ 2,881 | Mid |
| Windsor | $ 2,077 | $ 808 | $ 2,886 | Mid |
| Clarington | $ 1,858 | $ 1,081 | $ 2,939 | Mid |
| Georgina | $ 1,580 | $ 1,426 | $ 3,006 | Mid |

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

| | 2016 Municipal Taxes | 2016 Education Taxes | 2016 Property Taxes | Ranking |
|---|---|---|---|---|
| Collingwood | $ 1,644 | $ 1,520 | $ 3,165 | High |
| Lincoln | $ 2,065 | $ 1,130 | $ 3,195 | High |
| Niagara Falls | $ 2,384 | $ 1,140 | $ 3,524 | High |
| Puslinch | $ 2,076 | $ 1,603 | $ 3,680 | High |
| Grimsby | $ 2,395 | $ 1,316 | $ 3,711 | High |
| Thunder Bay | $ 2,822 | $ 906 | $ 3,729 | High |
| King | $ 1,726 | $ 2,101 | $ 3,827 | High |
| Niagara-on-the-Lake | $ 2,275 | $ 1,594 | $ 3,869 | High |
| Guelph | $ 2,456 | $ 1,587 | $ 4,043 | High |
| Newmarket | $ 1,939 | $ 2,229 | $ 4,169 | High |
| Kitchener | $ 2,414 | $ 1,893 | $ 4,307 | High |
| Cambridge | $ 2,786 | $ 2,058 | $ 4,844 | High |
| Waterloo | $ 2,763 | $ 2,218 | $ 4,981 | High |
| Oshawa | $ 3,555 | $ 1,718 | $ 5,273 | High |
| Whitby | $ 3,567 | $ 2,141 | $ 5,708 | High |
| Whitchurch-Stouffville | $ 2,525 | $ 3,365 | $ 5,890 | High |
| Aurora | $ 2,695 | $ 3,308 | $ 6,003 | High |
| St. Catharines | $ 4,254 | $ 1,875 | $ 6,129 | High |
| Orangeville | $ 4,183 | $ 2,305 | $ 6,488 | High |
| Pickering | $ 4,378 | $ 2,696 | $ 7,074 | High |
| Hamilton | $ 5,910 | $ 2,079 | $ 7,990 | High |
| Halton Hills | $ 4,475 | $ 3,920 | $ 8,395 | High |
| Caledon | $ 4,024 | $ 4,737 | $ 8,761 | High |
| Burlington | $ 4,800 | $ 4,268 | $ 9,067 | High |
| Milton | $ 5,286 | $ 5,765 | $ 11,051 | High |
| Markham | $ 4,425 | $ 6,689 | $ 11,114 | High |
| Richmond Hill | $ 4,564 | $ 6,588 | $ 11,153 | High |
| Ottawa | $ 6,814 | $ 4,442 | $ 11,256 | High |
| Oakville | $ 7,019 | $ 6,667 | $ 13,686 | High |
| Mississauga | $ 6,527 | $ 7,827 | $ 14,354 | High |
| Vaughan | $ 6,175 | $ 8,844 | $ 15,019 | High |
| Average | $ 1,874 | $ 1,451 | $ 3,325 | |
| Median | $ 1,316 | $ 708 | $ 2,039 | |

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

### Municipalities with populations less than 15,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| North Middlesex | $ | 209 | Low |
| Kincardine | $ | 330 | Low |
| Grey Highlands | $ | 338 | Low |
| Lambton Shores | $ | 467 | Low |
| Minto | $ | 628 | Low |
| Wellington North | $ | 628 | Low |
| North Perth | $ | 656 | Low |
| Brock | $ | 901 | Low |
| Meaford | $ | 910 | Low |
| Gravenhurst | $ | 1,026 | Low |
| Ingersoll | $ | 1,117 | Low |
| Mapleton | $ | 1,378 | Low |
| West Lincoln | $ | 1,454 | Mid |
| St. Marys | $ | 1,737 | Mid |
| Parry Sound | $ | 1,897 | Mid |
| Elliot Lake | $ | 2,274 | Mid |
| North Dumfries | $ | 2,544 | Mid |
| Erin | $ | 2,624 | Mid |
| Guelph-Eramosa | $ | 2,881 | Mid |
| Puslinch | $ | 3,680 | High |
| **Average** | **$** | **1,384** | |
| **Median** | **$** | **1,071** | |

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Middlesex Centre | $ | 400 | Low |
| Strathroy-Caradoc | $ | 631 | Low |
| Port Colborne | $ | 805 | Low |
| Brockville | $ | 898 | Low |
| Springwater | $ | 926 | Low |
| Bracebridge | $ | 950 | Low |
| Owen Sound | $ | 994 | Low |
| Kingsville | $ | 1,021 | Low |
| Huntsville | $ | 1,040 | Low |
| Centre Wellington | $ | 1,231 | Low |
| Tillsonburg | $ | 1,261 | Low |
| Tecumseh | $ | 1,796 | Mid |
| Leamington | $ | 1,967 | Mid |
| Wilmot | $ | 2,044 | Mid |
| Thorold | $ | 2,055 | Mid |
| Scugog | $ | 2,236 | Mid |
| Kenora | $ | 2,361 | Mid |
| Woolwich | $ | 2,636 | Mid |
| East Gwillimbury | $ | 2,673 | Mid |
| Collingwood | $ | 3,165 | High |
| Lincoln | $ | 3,195 | High |
| Grimsby | $ | 3,711 | High |
| King | $ | 3,827 | High |
| Niagara-on-the-Lake | $ | 3,869 | High |
| Orangeville | $ | 6,488 | High |
| **Average** | **$** | **2,087** | |
| **Median** | **$** | **1,967** | |

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

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

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Cornwall | $ | 894 | Low |
| St. Thomas | $ | 1,076 | Low |
| Stratford | $ | 1,175 | Low |
| Brant | $ | 1,261 | Low |
| Belleville | $ | 1,286 | Low |
| Fort Erie | $ | 1,333 | Low |
| Welland | $ | 1,356 | Low |
| Norfolk | $ | 1,527 | Mid |
| Quinte West | $ | 1,610 | Mid |
| Orillia | $ | 1,655 | Mid |
| Timmins | $ | 1,658 | Mid |
| Sault Ste. Marie | $ | 1,680 | Mid |
| North Bay | $ | 1,778 | Mid |
| Sarnia | $ | 1,899 | Mid |
| Haldimand | $ | 1,926 | Mid |
| Peterborough | $ | 1,970 | Mid |
| Innisfil | $ | 2,071 | Mid |
| Clarington | $ | 2,939 | Mid |
| Georgina | $ | 3,006 | Mid |
| Niagara Falls | $ | 3,524 | High |
| Newmarket | $ | 4,169 | High |
| Whitchurch-Stouffville | $ | 5,890 | High |
| Aurora | $ | 6,003 | High |
| Pickering | $ | 7,074 | High |
| Halton Hills | $ | 8,395 | High |
| Caledon | $ | 8,761 | High |
| **Average** | **$** | **2,920** | |
| **Median** | **$** | **1,838** | |

### Municipalities with populations greater than 100,000

| 2016 Property Taxes | | | Ranking |
|---|---|---|---|
| Chatham-Kent | $ | 1,036 | Low |
| Kingston | $ | 1,974 | Mid |
| London | $ | 2,034 | Mid |
| Barrie | $ | 2,505 | Mid |
| Greater Sudbury | $ | 2,591 | Mid |
| Windsor | $ | 2,886 | Mid |
| Thunder Bay | $ | 3,729 | High |
| Guelph | $ | 4,043 | High |
| Kitchener | $ | 4,307 | High |
| Cambridge | $ | 4,844 | High |
| Waterloo | $ | 4,981 | High |
| Oshawa | $ | 5,273 | High |
| Whitby | $ | 5,708 | High |
| St. Catharines | $ | 6,129 | High |
| Hamilton | $ | 7,990 | High |
| Burlington | $ | 9,067 | High |
| Milton | $ | 11,051 | High |
| Markham | $ | 11,114 | High |
| Richmond Hill | $ | 11,153 | High |
| Ottawa | $ | 11,256 | High |
| Oakville | $ | 13,686 | High |
| Mississauga | $ | 14,354 | High |
| Vaughan | $ | 15,019 | High |
| **Average** | **$** | **6,814** | |
| **Median** | **$** | **5,273** | |

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

| 2016 Property Taxes - Eastern | | Ranking |
|---|---|---|
| Cornwall | $ 894 | Low |
| Brockville | $ 898 | Low |
| Belleville | $ 1,286 | Low |
| Quinte West | $ 1,610 | Mid |
| Peterborough | $ 1,970 | Mid |
| Kingston | $ 1,974 | Mid |
| Ottawa | $ 11,256 | High |
| **Average** | **$ 2,841** | |
| **Median** | **$ 1,610** | |

| 2016 Property Taxes - Niagara/Hamilton | | Ranking |
|---|---|---|
| Port Colborne | $ 805 | Low |
| Fort Erie | $ 1,333 | Low |
| Welland | $ 1,356 | Low |
| West Lincoln | $ 1,454 | Mid |
| Thorold | $ 2,055 | Mid |
| Lincoln | $ 3,195 | High |
| Niagara Falls | $ 3,524 | High |
| Grimsby | $ 3,711 | High |
| Niagara-on-the-Lake | $ 3,869 | High |
| St. Catharines | $ 6,129 | High |
| Hamilton | $ 7,990 | High |
| **Average** | **$ 3,220** | |
| **Median** | **$ 3,195** | |

| 2016 Property Taxes - GTA | | Ranking |
|---|---|---|
| Brock | $ 901 | Low |
| Scugog | $ 2,236 | Mid |
| East Gwillimbury | $ 2,673 | Mid |
| Clarington | $ 2,939 | Mid |
| Georgina | $ 3,006 | Mid |
| King | $ 3,827 | High |
| Newmarket | $ 4,169 | High |
| Oshawa | $ 5,273 | High |
| Whitby | $ 5,708 | High |
| Whitchurch-Stouffville | $ 5,890 | High |
| Aurora | $ 6,003 | High |
| Pickering | $ 7,074 | High |
| Halton Hills | $ 8,395 | High |
| Caledon | $ 8,761 | High |
| Burlington | $ 9,067 | High |
| Milton | $ 11,051 | High |
| Markham | $ 11,114 | High |
| Richmond Hill | $ 11,153 | High |
| Oakville | $ 13,686 | High |
| Mississauga | $ 14,354 | High |
| Vaughan | $ 15,019 | High |
| **Average** | **$ 7,252** | |
| **Median** | **$ 6,003** | |

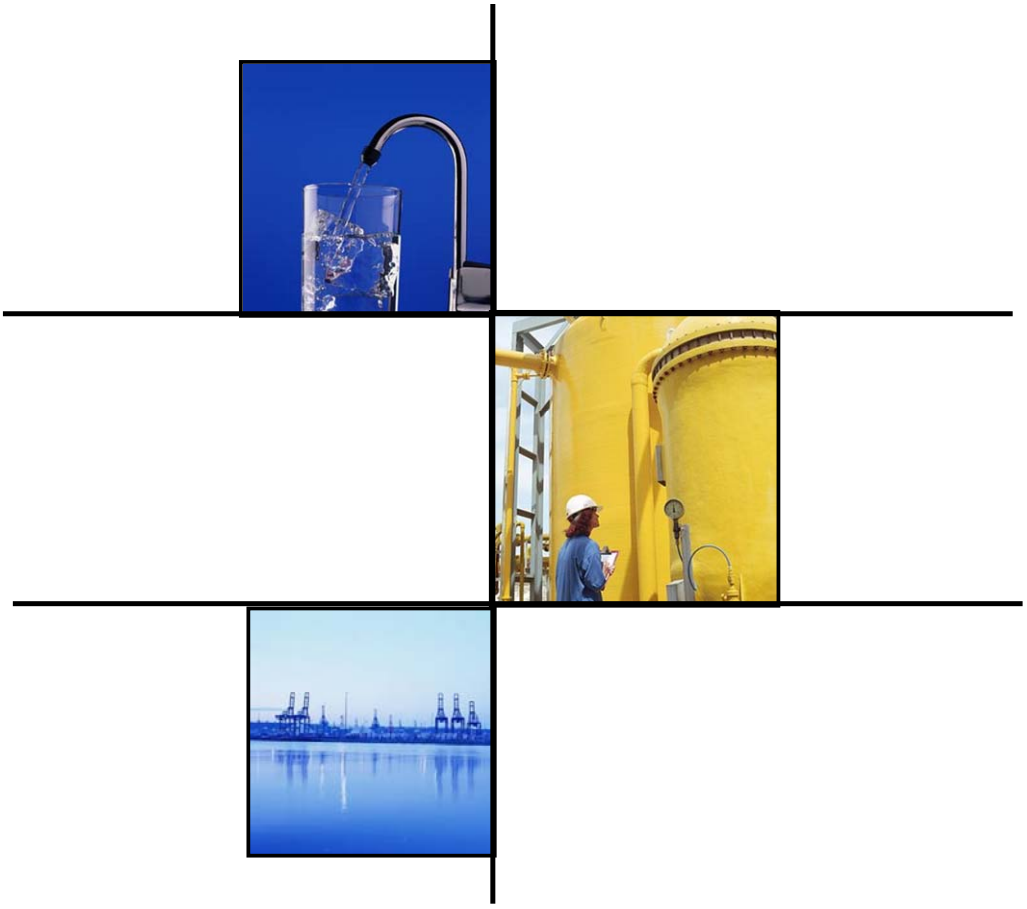
## Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)
## Taxes per acre

| 2016 Property Taxes - North | | Ranking |
|---|---|---|
| Timmins | $ 1,658 | Mid |
| Sault Ste. Marie | $ 1,680 | Mid |
| North Bay | $ 1,778 | Mid |
| Parry Sound | $ 1,897 | Mid |
| Elliot Lake | $ 2,274 | Mid |
| Kenora | $ 2,361 | Mid |
| Greater Sudbury | $ 2,591 | Mid |
| Thunder Bay | $ 3,729 | High |
| **Average** | **$ 2,246** | |
| **Median** | **$ 2,085** | |

| 2016 Property Taxes - Simcoe/Musk./Duff. | | Ranking |
|---|---|---|
| Springwater | $ 926 | Low |
| Bracebridge | $ 950 | Low |
| Gravenhurst | $ 1,026 | Low |
| Huntsville | $ 1,040 | Low |
| Orillia | $ 1,655 | Mid |
| Innisfil | $ 2,071 | Mid |
| Barrie | $ 2,505 | Mid |
| Collingwood | $ 3,165 | High |
| Orangeville | $ 6,488 | High |
| **Average** | **$ 2,203** | |
| **Median** | **$ 1,655** | |

| 2016 Property Taxes - Southwest | | Ranking |
|---|---|---|
| North Middlesex | $ 209 | Low |
| Kincardine | $ 330 | Low |
| Grey Highlands | $ 338 | Low |
| Middlesex Centre | $ 400 | Low |
| Lambton Shores | $ 467 | Low |
| Minto | $ 628 | Low |
| Wellington North | $ 628 | Low |
| Strathroy-Caradoc | $ 631 | Low |
| North Perth | $ 656 | Low |
| Meaford | $ 910 | Low |
| Owen Sound | $ 994 | Low |
| Kingsville | $ 1,021 | Low |
| Chatham-Kent | $ 1,036 | Low |
| St. Thomas | $ 1,076 | Low |
| Ingersoll | $ 1,117 | Low |
| Stratford | $ 1,175 | Low |
| Centre Wellington | $ 1,231 | Low |
| Brant | $ 1,261 | Low |
| Tillsonburg | $ 1,261 | Low |
| Mapleton | $ 1,378 | Low |
| Norfolk | $ 1,527 | Mid |
| St. Marys | $ 1,737 | Mid |
| Tecumseh | $ 1,796 | Mid |
| Sarnia | $ 1,899 | Mid |
| Haldimand | $ 1,926 | Mid |
| Leamington | $ 1,967 | Mid |
| London | $ 2,034 | Mid |
| Wilmot | $ 2,044 | Mid |
| North Dumfries | $ 2,544 | Mid |
| Erin | $ 2,624 | Mid |
| Woolwich | $ 2,636 | Mid |
| Guelph-Eramosa | $ 2,881 | Mid |
| Windsor | $ 2,886 | Mid |
| Puslinch | $ 3,680 | High |
| Guelph | $ 4,043 | High |
| Kitchener | $ 4,307 | High |
| Cambridge | $ 4,844 | High |
| Waterloo | $ 4,981 | High |
| **Average** | **$ 1,766** | |
| **Median** | **$ 1,320** | |

# 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 Annual Water/WW Costs***
  - ***Comparison of Frequency of Billing***
  - ***Comparison of Water versus Wastewater Revenues***
  - ***Comparison of Type of Rate Structure***
  - ***Comparison of Water/Wastewater Costs***
- ***Water/Wastewater as a % of Average Household Income***
- ***Financial Indicators***
  - ***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:

| | |
|---|---|
| • Conservation | • Financial Sufficiency |
| • Revenue Stability | • Rate Stability |
| • Fairness | • Ease of Implementation |
| • Economic Development | • 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 $m^3$. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

The following summarizes the findings based on the survey of 103 municipalities (2 municipalities do not have water and 3 municipalities do not have wastewater services):

- 93 of the 103 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

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|---|---|---|
| Aurora | $ - | 0% |
| Brampton | $ - | 0% |
| Caledon | $ - | 0% |
| Kitchener | $ - | 0% |
| Markham | $ - | 0% |
| Mississauga | $ - | 0% |
| Richmond Hill | $ - | 0% |
| Toronto | $ - | 0% |
| Vaughan | $ - | 0% |
| Whitchurch-Stouffville | $ - | 0% |
| Waterloo | $ 36 | 4% |
| Ottawa | $ 42 | 5% |
| Georgina | $ 58 | 6% |
| Stratford | $ 48 | 7% |
| Lincoln | $ 73 | 7% |
| North Dumfries | $ 168 | 16% |
| Wellesley | $ 168 | 16% |
| Cambridge | $ 186 | 19% |
| Erin | $ 185 | 19% |
| Orangeville | $ 186 | 19% |
| Wilmot | $ 180 | 19% |
| Guelph-Eramosa | $ 240 | 20% |
| Centre Wellington | $ 252 | 22% |
| Orillia | $ 171 | 23% |
| Guelph | $ 209 | 24% |
| St. Thomas | $ 198 | 24% |
| Lambton Shores | $ 312 | 24% |
| Welland | $ 310 | 26% |
| Woolwich | $ 312 | 28% |
| St. Catharines | $ 227 | 28% |
| Mapleton | $ 318 | 28% |
| Bracebridge | $ 358 | 30% |
| Gravenhurst | $ 358 | 30% |
| Huntsville | $ 358 | 30% |
| Central Elgin | $ 435 | 30% |

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|---|---|---|
| Newmarket | $ 336 | 33% |
| Minto | $ 456 | 33% |
| East Gwillimbury | $ 432 | 34% |
| Brock | $ 280 | 34% |
| Clarington | $ 280 | 34% |
| Oshawa | $ 280 | 34% |
| Pickering | $ 280 | 34% |
| Scugog | $ 280 | 34% |
| Whitby | $ 280 | 34% |
| Hamilton | $ 227 | 36% |
| Innisfil | $ 423 | 38% |
| Pelham | $ 292 | 39% |
| Tecumseh | $ 303 | 40% |
| Barrie | $ 343 | 40% |
| St. Marys | $ 373 | 42% |
| London | $ 338 | 42% |
| King | $ 395 | 42% |
| Burlington | $ 326 | 42% |
| Halton Hills | $ 326 | 42% |
| Milton | $ 326 | 42% |
| Oakville | $ 326 | 42% |
| Thorold | $ 396 | 42% |
| Greater Sudbury | $ 443 | 43% |
| Windsor | $ 483 | 44% |
| Springwater | $ 567 | 44% |
| West Lincoln | $ 429 | 45% |
| Thunder Bay | $ 487 | 45% |
| Prince Edward County | $ 804 | 47% |
| Belleville | $ 523 | 48% |
| Norfolk | $ 521 | 48% |
| Peterborough | $ 461 | 48% |
| North Perth | $ 466 | 49% |
| Saugeen Shores | $ 443 | 50% |
| Owen Sound | $ 600 | 51% |
| Haldimand | $ 542 | 52% |

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

| | Fixed Annual 5/8" | Fixed as a % of Total Residential |
|---|---|---|
| Niagara Falls | $ 497 | 53% |
| Chatham-Kent | $ 504 | 53% |
| Meaford | $ 821 | 54% |
| The Blue Mountains | $ 595 | 55% |
| Niagara-on-the-Lake | $ 567 | 56% |
| Tillsonburg | $ 456 | 56% |
| Quinte West | $ 558 | 57% |
| Fort Erie | $ 785 | 59% |
| Brant | $ 757 | 59% |
| Kingston | $ 634 | 60% |
| Port Colborne | $ 729 | 61% |
| Middlesex Centre | $ 1,049 | 61% |
| Kenora | $ 868 | 64% |
| North Bay | $ 658 | 64% |
| Kingsville | $ 362 | 67% |
| Brockville | $ 484 | 67% |
| Sault Ste. Marie | $ 468 | 68% |
| Ingersoll | $ 789 | 69% |
| North Middlesex | $ 743 | 69% |
| Parry Sound | $ 891 | 72% |
| Collingwood | $ 834 | 75% |
| Strathroy-Caradoc | $ 627 | 76% |
| Elliot Lake | $ 574 | 81% |
| Kincardine | $ 758 | 82% |
| Leamington | $ 759 | 83% |
| Grey Highlands | $ 868 | 84% |
| Sarnia | $ 900 | 91% |
| Cornwall | $ 713 | 100% |
| Espanola | $ 1,184 | 100% |
| Greenstone | $ 1,510 | 100% |
| Timmins | $ 805 | 100% |
| Wellington North | $ 1,222 | 100% |
| **Average** | **$ 426** | **42%** |
| **Median** | **$ 368** | **42%** |

## Water Fixed Costs

| | Water | | | |
|---|---|---|---|---|
| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
| Aurora | $ - | $ 428 | $ 428 | 0% |
| Brampton | $ - | $ 252 | $ 252 | 0% |
| Caledon | $ - | $ 252 | $ 252 | 0% |
| Kitchener | $ - | $ 417 | $ 417 | 0% |
| Markham | $ - | $ 358 | $ 358 | 0% |
| Mississauga | $ - | $ 252 | $ 252 | 0% |
| Richmond Hill | $ - | $ 376 | $ 376 | 0% |
| Toronto | $ - | $ 345 | $ 345 | 0% |
| Vaughan | $ - | $ 316 | $ 316 | 0% |
| Whitchurch-Stouffville | $ - | $ 332 | $ 332 | 0% |
| Georgina | $ 29 | $ 386 | $ 415 | 7% |
| Lincoln | $ 37 | $ 420 | $ 457 | 8% |
| Stratford | $ 24 | $ 257 | $ 281 | 9% |
| Waterloo | $ 36 | $ 340 | $ 376 | 10% |
| Ottawa | $ 42 | $ 360 | $ 403 | 11% |
| North Dumfries | $ 96 | $ 474 | $ 570 | 17% |
| Wellesley | $ 96 | $ 474 | $ 570 | 17% |
| Erin | $ 185 | $ 798 | $ 983 | 19% |
| Orangeville | $ 93 | $ 398 | $ 491 | 19% |
| Wilmot | $ 90 | $ 362 | $ 452 | 20% |
| Cambridge | $ 110 | $ 407 | $ 517 | 21% |
| Centre Wellington | $ 125 | $ 438 | $ 563 | 22% |
| Guelph | $ 94 | $ 318 | $ 412 | 23% |
| Guelph-Eramosa | $ 120 | $ 398 | $ 518 | 23% |
| Lambton Shores | $ 152 | $ 492 | $ 644 | 24% |
| Orillia | $ 86 | $ 262 | $ 348 | 25% |
| Welland | $ 128 | $ 355 | $ 484 | 27% |
| Kingsville | $ 68 | $ 180 | $ 248 | 27% |
| Central Elgin | $ 206 | $ 536 | $ 742 | 28% |
| St. Catharines | $ 112 | $ 276 | $ 388 | 29% |
| North Middlesex | $ 143 | $ 328 | $ 471 | 30% |
| Mapleton | $ 159 | $ 350 | $ 509 | 31% |
| Woolwich | $ 156 | $ 342 | $ 498 | 31% |
| East Gwillimbury | $ 216 | $ 456 | $ 672 | 32% |
| Pelham | $ 134 | $ 266 | $ 399 | 33% |

## Water Fixed Costs (cont'd)

| | Water | | | |
|---|---|---|---|---|
| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
| West Lincoln | $ 130 | $ 234 | $ 364 | 36% |
| Newmarket | $ 168 | $ 299 | $ 467 | 36% |
| St. Marys | $ 165 | $ 292 | $ 457 | 36% |
| Innisfil | $ 240 | $ 416 | $ 656 | 37% |
| Hamilton | $ 112 | $ 193 | $ 305 | 37% |
| Minto | $ 228 | $ 376 | $ 604 | 38% |
| Springwater | $ 214 | $ 329 | $ 543 | 39% |
| St. Thomas | $ 198 | $ 303 | $ 500 | 39% |
| Tecumseh | $ 151 | $ 226 | $ 378 | 40% |
| King | $ 178 | $ 260 | $ 438 | 41% |
| Barrie | $ 146 | $ 212 | $ 358 | 41% |
| Burlington | $ 150 | $ 204 | $ 354 | 42% |
| Halton Hills | $ 150 | $ 204 | $ 354 | 42% |
| Milton | $ 150 | $ 204 | $ 354 | 42% |
| Oakville | $ 150 | $ 204 | $ 354 | 42% |
| Thorold | $ 186 | $ 253 | $ 439 | 42% |
| Greater Sudbury | $ 205 | $ 273 | $ 478 | 43% |
| London | $ 191 | $ 251 | $ 442 | 43% |
| Thunder Bay | $ 256 | $ 311 | $ 568 | 45% |
| Bracebridge | $ 279 | $ 337 | $ 617 | 45% |
| Gravenhurst | $ 279 | $ 337 | $ 617 | 45% |
| Huntsville | $ 279 | $ 337 | $ 617 | 45% |
| Prince Edward County | $ 330 | $ 396 | $ 726 | 45% |
| Quinte West | $ 198 | $ 232 | $ 430 | 46% |
| Norfolk | $ 239 | $ 263 | $ 503 | 48% |
| Peterborough | $ 237 | $ 257 | $ 494 | 48% |
| Belleville | $ 326 | $ 330 | $ 656 | 50% |
| Brock | $ 201 | $ 199 | $ 400 | 50% |
| Clarington | $ 201 | $ 199 | $ 400 | 50% |
| Oshawa | $ 201 | $ 199 | $ 400 | 50% |
| Pickering | $ 201 | $ 199 | $ 400 | 50% |
| Scugog | $ 201 | $ 199 | $ 400 | 50% |
| Whitby | $ 201 | $ 199 | $ 400 | 50% |
| North Perth | $ 239 | $ 236 | $ 475 | 50% |
| Niagara-on-the-Lake | $ 269 | $ 265 | $ 534 | 50% |

## Water Fixed Costs (cont'd)

| | Water | | | |
|---|---|---|---|---|
| | Annual Fixed | Annual Volumetric | Total | Fixed as a % of Total Residential |
| Chatham-Kent | $ 240 | $ 232 | $ 472 | 51% |
| Owen Sound | $ 297 | $ 280 | $ 577 | 52% |
| Fort Erie | $ 297 | $ 264 | $ 562 | 53% |
| The Blue Mountains | $ 324 | $ 271 | $ 594 | 54% |
| Kingston | $ 267 | $ 222 | $ 490 | 55% |
| Haldimand | $ 258 | $ 211 | $ 469 | 55% |
| Meaford | $ 450 | $ 368 | $ 818 | 55% |
| Niagara Falls | $ 252 | $ 192 | $ 444 | 57% |
| Saugeen Shores | $ 211 | $ 158 | $ 369 | 57% |
| Tillsonburg | $ 247 | $ 167 | $ 414 | 60% |
| Port Colborne | $ 343 | $ 229 | $ 572 | 60% |
| Leamington | $ 253 | $ 158 | $ 411 | 62% |
| Middlesex Centre | $ 489 | $ 295 | $ 784 | 62% |
| Kenora | $ 434 | $ 244 | $ 678 | 64% |
| North Bay | $ 388 | $ 206 | $ 594 | 65% |
| Windsor | $ 293 | $ 151 | $ 444 | 66% |
| Ingersoll | $ 335 | $ 167 | $ 502 | 67% |
| Collingwood | $ 257 | $ 127 | $ 384 | 67% |
| Brockville | $ 213 | $ 103 | $ 316 | 67% |
| Kincardine | $ 367 | $ 170 | $ 537 | 68% |
| Brant | $ 513 | $ 236 | $ 749 | 69% |
| Sault Ste. Marie | $ 289 | $ 130 | $ 419 | 69% |
| Strathroy-Caradoc | $ 328 | $ 106 | $ 435 | 76% |
| Elliot Lake | $ 287 | $ 67 | $ 354 | 81% |
| Grey Highlands | $ 521 | $ 101 | $ 622 | 84% |
| Parry Sound | $ 418 | $ 52 | $ 470 | 89% |
| Sarnia | $ 416 | $ 44 | $ 460 | 91% |
| Cornwall | $ 319 | $ - | $ 319 | 100% |
| Espanola | $ 775 | $ - | $ 775 | 100% |
| Greenstone | $ 786 | $ - | $ 786 | 100% |
| Timmins | $ 398 | $ - | $ 398 | 100% |
| Wellington North | $ 548 | $ - | $ 548 | 100% |
| **Average** | **$ 214** | **$ 267** | **$ 480** | **42%** |
| **Median** | **$ 201** | **$ 259** | **$ 457** | **43%** |

## Wastewater Fixed Costs

| | WW Annual Fixed | WW Annual Volumetric | Total | Fixed as a % of Total Residential |
|---|---|---|---|---|
| Brampton | $ - | $ 191 | $ 191 | 0% |
| Caledon | $ - | $ 191 | $ 191 | 0% |
| Mississauga | $ - | $ 191 | $ 191 | 0% |
| St. Thomas | $ - | $ 322 | $ 322 | 0% |
| Toronto | $ - | $ 345 | $ 345 | 0% |
| Markham | $ - | $ 358 | $ 358 | 0% |
| Richmond Hill | $ - | $ 376 | $ 376 | 0% |
| Aurora | $ - | $ 378 | $ 378 | 0% |
| Whitchurch-Stouffville | $ - | $ 419 | $ 419 | 0% |
| Ottawa | $ - | $ 421 | $ 421 | 0% |
| Vaughan | $ - | $ 429 | $ 429 | 0% |
| Waterloo | $ - | $ 434 | $ 434 | 0% |
| Kitchener | $ - | $ 482 | $ 482 | 0% |
| Stratford | $ 24 | $ 410 | $ 434 | 6% |
| Georgina | $ 29 | $ 455 | $ 484 | 6% |
| Lincoln | $ 37 | $ 498 | $ 535 | 7% |
| Bracebridge | $ 79 | $ 495 | $ 574 | 14% |
| Gravenhurst | $ 79 | $ 495 | $ 574 | 14% |
| Huntsville | $ 79 | $ 495 | $ 574 | 14% |
| Cambridge | $ 76 | $ 407 | $ 483 | 16% |
| North Dumfries | $ 72 | $ 380 | $ 452 | 16% |
| Wellesley | $ 72 | $ 380 | $ 452 | 16% |
| Guelph-Eramosa | $ 120 | $ 560 | $ 680 | 18% |
| Wilmot | $ 90 | $ 403 | $ 493 | 18% |
| Orangeville | $ 93 | $ 400 | $ 493 | 19% |
| Brock | $ 79 | $ 335 | $ 414 | 19% |
| Clarington | $ 79 | $ 335 | $ 414 | 19% |
| Oshawa | $ 79 | $ 335 | $ 414 | 19% |
| Pickering | $ 79 | $ 335 | $ 414 | 19% |
| Scugog | $ 79 | $ 335 | $ 414 | 19% |
| Whitby | $ 79 | $ 335 | $ 414 | 19% |
| Orillia | $ 86 | $ 316 | $ 402 | 21% |
| Centre Wellington | $ 127 | $ 452 | $ 579 | 22% |
| Woolwich | $ 156 | $ 480 | $ 636 | 25% |
| Guelph | $ 115 | $ 346 | $ 461 | 25% |

## Wastewater Fixed Costs (cont'd)

| | WW Annual Fixed | WW Annual Volumetric | Total | Fixed as a % of Total Residential |
|---|---|---|---|---|
| Lambton Shores | $ 159 | $ 478 | $ 637 | 25% |
| Mapleton | $ 159 | $ 452 | $ 611 | 26% |
| Welland | $ 181 | $ 512 | $ 693 | 26% |
| St. Catharines | $ 115 | $ 296 | $ 411 | 28% |
| Windsor | $ 190 | $ 470 | $ 660 | 29% |
| Minto | $ 228 | $ 556 | $ 784 | 29% |
| Newmarket | $ 168 | $ 394 | $ 562 | 30% |
| Central Elgin | $ 229 | $ 464 | $ 693 | 33% |
| East Gwillimbury | $ 216 | $ 394 | $ 610 | 35% |
| Hamilton | $ 115 | $ 207 | $ 322 | 36% |
| Tecumseh | $ 151 | $ 233 | $ 384 | 39% |
| London | $ 147 | $ 223 | $ 370 | 40% |
| Barrie | $ 197 | $ 296 | $ 493 | 40% |
| Innisfil | $ 183 | $ 272 | $ 455 | 40% |
| Burlington | $ 176 | $ 242 | $ 418 | 42% |
| Halton Hills | $ 176 | $ 242 | $ 418 | 42% |
| Milton | $ 176 | $ 242 | $ 418 | 42% |
| Oakville | $ 176 | $ 242 | $ 418 | 42% |
| Thorold | $ 210 | $ 286 | $ 496 | 42% |
| Greater Sudbury | $ 237 | $ 315 | $ 553 | 43% |
| King | $ 217 | $ 286 | $ 503 | 43% |
| Belleville | $ 197 | $ 248 | $ 445 | 44% |
| Thunder Bay | $ 231 | $ 280 | $ 511 | 45% |
| Saugeen Shores | $ 232 | $ 280 | $ 512 | 45% |
| Pelham | $ 158 | $ 182 | $ 340 | 46% |
| Brant | $ 243 | $ 280 | $ 523 | 46% |
| St. Marys | $ 208 | $ 232 | $ 440 | 47% |
| Springwater | $ 353 | $ 390 | $ 742 | 48% |
| Norfolk | $ 282 | $ 309 | $ 591 | 48% |
| Prince Edward County | $ 474 | $ 520 | $ 994 | 48% |
| North Perth | $ 227 | $ 247 | $ 475 | 48% |
| Peterborough | $ 225 | $ 245 | $ 469 | 48% |
| Niagara Falls | $ 245 | $ 249 | $ 495 | 50% |
| Haldimand | $ 285 | $ 286 | $ 571 | 50% |
| West Lincoln | $ 300 | $ 298 | $ 598 | 50% |

## Wastewater Fixed Costs (cont'd)

| | WW Annual Fixed | WW Annual Volumetric | Total | Fixed as a % of Total Residential |
|---|---|---|---|---|
| Owen Sound | $ 302 | $ 285 | $ 588 | 51% |
| Meaford | $ 370 | $ 334 | $ 704 | 53% |
| Tillsonburg | $ 209 | $ 184 | $ 394 | 53% |
| The Blue Mountains | $ 272 | $ 224 | $ 496 | 55% |
| Chatham-Kent | $ 264 | $ 210 | $ 474 | 56% |
| Middlesex Centre | $ 559 | $ 381 | $ 940 | 60% |
| Port Colborne | $ 386 | $ 246 | $ 633 | 61% |
| Niagara-on-the-Lake | $ 298 | $ 187 | $ 485 | 61% |
| Parry Sound | $ 473 | $ 293 | $ 766 | 62% |
| North Bay | $ 270 | $ 158 | $ 428 | 63% |
| Fort Erie | $ 488 | $ 280 | $ 768 | 64% |
| Kenora | $ 434 | $ 244 | $ 678 | 64% |
| Kingston | $ 367 | $ 201 | $ 568 | 65% |
| Quinte West | $ 360 | $ 194 | $ 554 | 65% |
| Sault Ste. Marie | $ 179 | $ 87 | $ 266 | 67% |
| Brockville | $ 271 | $ 131 | $ 401 | 67% |
| Ingersoll | $ 454 | $ 184 | $ 638 | 71% |
| Strathroy-Caradoc | $ 298 | $ 94 | $ 393 | 76% |
| Collingwood | $ 577 | $ 144 | $ 721 | 80% |
| Elliot Lake | $ 287 | $ 67 | $ 354 | 81% |
| Grey Highlands | $ 348 | $ 68 | $ 415 | 84% |
| Sarnia | $ 484 | $ 51 | $ 535 | 91% |
| Kingsville | $ 294 | $ - | $ 294 | 100% |
| Kincardine | $ 391 | $ - | $ 391 | 100% |
| Cornwall | $ 393 | $ - | $ 393 | 100% |
| Timmins | $ 406 | $ - | $ 406 | 100% |
| Espanola | $ 410 | $ - | $ 410 | 100% |
| Leamington | $ 506 | $ - | $ 506 | 100% |
| North Middlesex | $ 600 | $ - | $ 600 | 100% |
| Wellington North | $ 674 | $ - | $ 674 | 100% |
| Greenstone | $ 723 | $ - | $ 723 | 100% |
| **Average** | **$ 214** | **$ 286** | **$ 500** | **41%** |
| **Median** | **$ 190** | **$ 286** | **$ 482** | **42%** |

## Frequency of Billing

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

| | Residential | ICI |
|---|---|---|
| Aurora | Quarterly | Bi-Monthly |
| Barrie | Bi-Monthly | Monthly |
| Belleville | Quarterly | Quarterly |
| Bracebridge | Bi-Monthly | Bi-Monthly |
| Brampton | Quarterly | Monthly |
| Brant | Monthly | Monthly |
| Brock | Quarterly | Bi-Monthly |
| Brockville | Quarterly | Monthly |
| Burlington | Bi-Monthly | Monthly |
| Caledon | Quarterly | Monthly |
| Cambridge | Bi-Monthly | Bi-Monthly |
| Central Elgin | Monthly | Monthly |
| Centre Wellington | Monthly | Monthly |
| Chatham-Kent | Monthly | Monthly |
| Clarington | Quarterly | Bi-Monthly |
| Collingwood | Monthly | Monthly |
| Cornwall | Twice Yearly | Twice Yearly |
| East Gwillimbury | Quarterly | Quarterly |
| Elliot Lake | Quarterly | Quarterly |
| Erin | Quarterly | Quarterly |
| Espanola | Monthly | Monthly |
| Fort Erie | Monthly | Monthly |
| Georgina | Quarterly | Quarterly |
| Gravenhurst | Bi-Monthly | Bi-Monthly |
| Greater Sudbury | Bi-Monthly | Bi-Monthly |
| Greenstone | Quarterly | Quarterly |
| Grey Highlands | Bi-Monthly | Monthly |
| Grimsby | Every 4 months | Every 4 months |
| Guelph | Monthly | Monthly |
| Guelph-Eramosa | Bi-Monthly | Bi-Monthly |
| Haldimand | Monthly | Monthly |
| Halton Hills | Bi-Monthly | Monthly |
| Hamilton | Bi-Monthly | Monthly |
| Huntsville | Bi-Monthly | Bi-Monthly |
| Ingersoll | Monthly | Monthly |

| | Residential | ICI |
|---|---|---|
| Innisfil | Monthly | Monthly |
| Kenora | Bi-Monthly | Bi-Monthly |
| Kincardine | Every 4 months | Bi-Monthly |
| King | Quarterly | Monthly |
| Kingston | Monthly | Monthly |
| Kingsville | Quarterly | Quarterly |
| Kitchener | Monthly | Monthly |
| Lambton Shores | Quarterly | Quarterly |
| Leamington | Monthly | Monthly |
| Lincoln | Quarterly | Quarterly |
| London | Monthly | Monthly |
| Mapleton | Bi-Monthly | Bi-Monthly |
| Markham | Bi-Monthly | Monthly |
| Meaford | Monthly | Monthly |
| Middlesex Centre | Bi-Monthly | Bi-Monthly |
| Milton | Bi-Monthly | Monthly |
| Minto | Monthly | Monthly |
| Mississauga | Quarterly | Monthly |
| Newmarket | Monthly | Monthly |
| Niagara Falls | Bi-Monthly | Monthly |
| Niagara-on-the-Lake | Monthly | Monthly |
| Norfolk | Monthly | Monthly |
| North Bay | Monthly | Monthly |
| North Dumfries | Bi-Monthly | Bi-Monthly |
| North Middlesex | Quarterly | Quarterly |
| North Perth | Bi-Monthly | Bi-Monthly |
| Oakville | Bi-Monthly | Monthly |
| Orangeville | Monthly | Monthly |
| Orillia | Quarterly | Bi-Monthly |
| Oshawa | Quarterly | Bi-Monthly |
| Ottawa | Bi-Monthly | Monthly |
| Owen Sound | Monthly | Monthly |
| Parry Sound | Quarterly | Quarterly |
| Pelham | Bi-Monthly | Bi-Monthly |
| Peterborough | Monthly | Monthly |

## Frequency of Billing (cont'd)

| | Residential | ICI |
|---|---|---|
| Pickering | Quarterly | Bi-Monthly |
| Port Colborne | Quarterly | Monthly |
| Prince Edward County | Bi-Monthly | Monthly |
| Puslinch | N/A | N/A |
| 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 |
| Scugog | Quarterly | Bi-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 |
| Tecumseh | 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 |
| Wainfleet | N/A | N/A |
| Waterloo | Bi-Monthly | Monthly |
| Welland | Quarterly | Monthly |
| Wellesley | Bi-Monthly | Bi-Monthly |
| Wellington North | Monthly | Monthly |
| West Lincoln | Quarterly | Quarterly |
| Whitby | Quarterly | Bi-Monthly |
| Whitchurch-Stouffville | Quarterly | Quarterly |
| Wilmot | Bi-Monthly | Bi-Monthly |
| Windsor | Monthly | Monthly |
| Woolwich | Bi-Monthly | Bi-Monthly |

The following table summarizes the whole survey:

| | Residential | ICI |
|---|---|---|
| Monthly | 33 | 56 |
| Bi-Monthly | 33 | 28 |
| Quarterly | 33 | 17 |
| Every 4 months | 3 | 1 |
| Twice Yearly | 1 | 1 |
| Total | 103 | 103 |

## 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:

| Municipality | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|---|---|---|---|---|
| Uniform | 64% | 65% | 66% | 67% |
| Declining | 13% | 15% | 12% | 13% |
| Inclining | 9% | 7% | 7% | 6% |
| Humpback | 11% | 11% | 11% | 11% |
| Flat | 4% | 3% | 4% | 3% |
| Total | 100% | 100% | 100% | 100% |

## Comparison of Type of Rate Structure

| Municipality | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|---|---|---|---|---|
| Aurora | U | U | U | U |
| Barrie | I | I | I | I |
| Belleville | D | D | D | D |
| Bracebridge | U | U | U | U |
| Brampton | U | U | U | U |
| Brant | U | U | U | U |
| Brock | D | D | D | D |
| Brockville | D | D | D | D |
| Burlington | H | H | H | H |
| Caledon | U | U | U | U |
| Cambridge | U | U | U | U |
| Central Elgin | U | U | U | U |
| Centre Wellington | U | U | U | U |
| Chatham-Kent | D | D | D | D |
| Clarington | D | D | D | D |
| Collingwood | U | U | U | U |
| Cornwall | F | F | F | F |
| East Gwillimbury | I | I | U | U |
| Elliot Lake | H | H | H | H |
| Erin | U | U | N/A | N/A |
| Espanola | F | F | F | F |
| Fort Erie | U | U | U | U |
| Georgina | U | U | U | U |
| Gravenhurst | U | U | U | U |
| Greater Sudbury | U | U | U | U |
| Greenstone | F | U | F | U |
| Grey Highlands | I | I | I | I |
| Grimsby | U | U | N/A | N/A |
| Guelph | U | U | U | U |
| Guelph-Eramosa | U | U | U | U |
| Haldimand | U | U | U | U |
| Halton Hills | H | H | H | H |
| Hamilton | I | I | I | I |
| Huntsville | U | U | U | U |
| Ingersoll | H | H | H | H |
| Innisfil | U | U | U | U |
| Kenora | U | U | U | U |
| Kincardine | U | U | U | U |
| King | I | I | I | I |
| Kingston | I | D | 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 |
| London | H | H | H | H |
| Mapleton | U | U | U | U |
| Markham | U | U | U | U |
| Meaford | U | U | U | U |
| Middlesex Centre | U | U | U | U |
| Milton | H | H | H | H |
| Minto | U | U | U | U |

| Municipality | Water Rate Structure - Res. | Water Rate Structure - Non-Res. | WW Rate Structure - Res. | WW Rate Structure - Non-Res. |
|---|---|---|---|---|
| Mississauga | U | U | U | U |
| Newmarket | U | U | U | U |
| Niagara Falls | U | U | U | U |
| Niagara-on-the-Lak | U | U | U | U |
| Norfolk | U | U | U | U |
| North Bay | U | U | U | U |
| North Dumfries | U | U | U | U |
| North Middlesex | U | U | U | U |
| North Perth | D | D | D | D |
| Oakville | H | H | H | H |
| Orangeville | U | U | U | U |
| Orillia | U | U | U | U |
| Oshawa | D | D | D | D |
| Ottawa | U | U | U | U |
| Owen Sound | I | I | I | I |
| Parry Sound | H | H | H | H |
| Pelham | U | U | U | U |
| Peterborough | H | H | H | H |
| Pickering | D | D | D | D |
| Port Colborne | U | U | U | U |
| Prince Edward Coun | U | U | U | U |
| Puslinch | N/A | N/A | N/A | N/A |
| Quinte West | U | U | U | U |
| Richmond Hill | U | U | U | U |
| Sarnia | U | U | U | U |
| Saugeen Shores | U | U | U | U |
| Sault Ste. Marie | H | H | H | H |
| Scugog | D | D | D | D |
| Springwater | I | U | I | U |
| St. Catharines | U | U | U | U |
| St. Marys | D | D | D | D |
| St. Thomas | U | U | U | U |
| Stratford | D | D | D | D |
| Strathroy-Caradoc | U | D | U | D |
| Tecumseh | D | D | U | U |
| The Blue Mountains | I | I | I | I |
| Thorold | U | U | U | U |
| Thunder Bay | U | U | U | U |
| Tillsonburg | H | H | H | H |
| Timmins | U | U | U | U |
| Toronto | U | U | U | U |
| Vaughan | U | U | U | U |
| Wainfleet | N/A | N/A | N/A | N/A |
| Waterloo | U | U | U | U |
| Welland | U | U | U | U |
| Wellesley | U | U | U | U |
| Wellington North | F | F | F | F |
| West Lincoln | U | U | U | U |
| Whitby | D | D | D | D |
| Whitchurch-Stouffv | U | U | U | U |
| Wilmot | U | U | U | U |
| Windsor | U | U | U | U |
| Woolwich | U | U | U | U |

## Comparison of Water and Wastewater Costs (sorted alphabetically)

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Aurora | $ 806 | $ 40,300 | $ 120,900 | $ 403,000 | $ 2,015,000 |
| Barrie | $ 851 | $ 37,703 | $ 111,299 | $ 361,767 | $ 1,779,640 |
| Belleville | $ 1,101 | $ 26,914 | $ 71,291 | $ 226,024 | $ 873,611 |
| Bracebridge | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Brampton | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Brant | $ 1,273 | $ 31,655 | $ 85,930 | N/A | N/A |
| Brock | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Brockville | $ 717 | $ 23,901 | $ 51,676 | $ 150,743 | $ 482,172 |
| Burlington | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Caledon | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Cambridge | $ 1,000 | $ 42,184 | $ 125,368 | $ 412,733 | $ 2,047,700 |
| Central Elgin | $ 1,435 | $ 50,435 | $ 150,435 | $ 500,435 | $ 2,500,435 |
| Centre Wellington | $ 1,142 | $ 45,438 | $ 134,708 | $ 446,658 | $ 2,228,388 |
| Chatham-Kent | $ 946 | $ 23,468 | $ 62,243 | $ 144,701 | $ 613,949 |
| Clarington | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Collingwood | $ 1,105 | $ 15,889 | $ 44,155 | $ 140,794 | $ 685,465 |
| Cornwall | $ 713 | $ 10,057 | $ 30,172 | $ 100,573 | $ 502,867 |
| East Gwillimbury | $ 1,282 | $ 56,580 | $ 170,780 | $ 570,480 | $ 2,854,480 |
| Elliot Lake | $ 708 | $ 8,385 | $ 19,185 | N/A | N/A |
| Erin | N/A | N/A | N/A | N/A | N/A |
| Espanola | $ 1,184 | N/A | N/A | N/A | N/A |
| Fort Erie | $ 1,329 | $ 29,487 | $ 90,265 | $ 283,091 | $ 1,376,986 |
| Georgina | $ 899 | $ 42,100 | $ 126,184 | $ 420,478 | $ 2,102,158 |
| Gravenhurst | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Greater Sudbury | $ 1,031 | $ 32,952 | $ 95,312 | $ 305,154 | $ 1,505,833 |
| Greenstone | $ 1,510 | $ 54,528 | $ 163,584 | $ 545,280 | $ 2,726,400 |
| Grey Highlands | $ 1,037 | $ 9,679 | $ 27,369 | $ 89,284 | $ 443,084 |
| Grimsby | N/A | N/A | N/A | N/A | N/A |
| Guelph | $ 873 | $ 35,029 | $ 103,373 | $ 338,653 | $ 1,672,488 |
| Guelph-Eramosa | $ 1,198 | $ 48,140 | $ 143,940 | $ 479,240 | $ 2,395,240 |
| Haldimand | $ 1,040 | $ 31,533 | $ 86,338 | $ 272,033 | $ 1,286,966 |
| Halton Hills | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Hamilton | $ 627 | $ 30,414 | $ 89,429 | $ 291,670 | $ 1,441,340 |
| Huntsville | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Ingersoll | $ 1,140 | $ 25,322 | $ 73,959 | $ 224,027 | $ 1,073,553 |
| Innisfil | $ 1,111 | $ 35,195 | $ 105,155 | $ 345,955 | $ 1,721,955 |
| Kenora | $ 1,356 | $ 26,916 | $ 82,741 | $ 256,143 | $ 1,238,214 |

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

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Kincardine | $ 928 | $ 17,561 | $ 50,139 | $ 160,058 | $ 779,129 |
| King | $ 941 | $ 42,950 | $ 130,820 | $ 428,134 | $ 2,122,957 |
| Kingston | $ 1,057 | $ 21,528 | $ 61,157 | $ 195,342 | $ 954,554 |
| Kingsville | $ 542 | $ 20,768 | $ 62,168 | $ 207,068 | $ 1,035,068 |
| Kitchener | $ 899 | $ 44,942 | $ 134,826 | $ 449,420 | $ 2,247,100 |
| Lambton Shores | $ 1,282 | $ 50,885 | $ 148,243 | $ 489,583 | $ 2,432,557 |
| Leamington | $ 917 | $ 29,128 | $ 86,928 | $ 289,228 | $ 1,445,228 |
| Lincoln | $ 992 | $ 46,330 | $ 138,357 | $ 459,983 | $ 2,297,310 |
| London | $ 812 | $ 23,775 | $ 66,832 | $ 208,042 | $ 950,533 |
| Mapleton | $ 1,120 | $ 41,023 | $ 123,801 | $ 405,455 | $ 2,011,683 |
| Markham | $ 715 | $ 35,751 | $ 107,253 | $ 357,510 | $ 1,787,550 |
| Meaford | $ 1,523 | $ 43,121 | $ 127,721 | $ 423,821 | $ 2,115,821 |
| Middlesex Centre | $ 1,725 | $ 68,191 | N/A | N/A | N/A |
| Milton | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Minto | $ 1,388 | $ 37,300 | $ 97,560 | $ 172,119 | N/A |
| Mississauga | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Newmarket | $ 1,030 | $ 35,016 | $ 104,376 | $ 347,136 | $ 1,734,336 |
| Niagara Falls | $ 938 | $ 25,047 | $ 72,158 | $ 231,578 | $ 1,124,081 |
| Niagara-on-the-Lake | $ 1,019 | $ 24,243 | $ 74,069 | $ 234,047 | $ 1,142,456 |
| Norfolk | $ 1,094 | $ 32,291 | $ 90,132 | $ 294,647 | $ 1,446,811 |
| North Bay | $ 1,022 | $ 23,663 | $ 65,526 | $ 199,047 | $ 944,094 |
| North Dumfries | $ 1,022 | $ 42,868 | $ 128,268 | $ 427,168 | $ 2,135,168 |
| North Middlesex | $ 1,071 | $ 35,663 | $ 106,463 | $ 354,263 | $ 1,770,263 |
| North Perth | $ 950 | $ 20,062 | $ 50,282 | $ 157,044 | N/A |
| Oakville | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Orangeville | $ 984 | $ 40,459 | $ 120,353 | $ 399,932 | $ 1,995,000 |
| Orillia | $ 749 | $ 29,707 | $ 89,761 | $ 292,896 | $ 1,450,844 |
| Oshawa | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Ottawa | $ 824 | $ 39,553 | $ 118,305 | $ 392,701 | $ 1,958,324 |
| Owen Sound | $ 1,165 | $ 33,985 | $ 99,225 | $ 323,677 | $ 1,596,025 |
| Parry Sound | $ 1,237 | $ 56,569 | $ 168,971 | $ 557,391 | $ 1,961,174 |
| Pelham | $ 740 | $ 23,561 | $ 70,100 | N/A | N/A |
| Peterborough | $ 963 | $ 17,273 | $ 46,357 | $ 129,175 | $ 513,277 |
| Pickering | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Port Colborne | $ 1,205 | $ 25,904 | $ 79,388 | $ 248,104 | $ 1,204,806 |
| Prince Edward County | $ 1,720 | $ 49,818 | $ 144,633 | $ 469,251 | $ 2,306,073 |

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

| Volume<br>Meter Size | Residential<br>200 $m^3$<br>5/8" | Commercial<br>10,000 $m^3$<br>2" | Industrial<br>30,000 $m^3$<br>3" | Industrial<br>100,000 $m^3$<br>4" | Industrial<br>500,000 $m^3$<br>6" |
|---|---|---|---|---|---|
| Puslinch | N/A | N/A | N/A | N/A | N/A |
| Quinte West | $ 984 | $ 23,692 | $ 68,683 | $ 221,251 | $ 1,080,546 |
| Richmond Hill | $ 753 | $ 37,649 | $ 112,947 | $ 376,490 | $ 1,882,450 |
| Sarnia | $ 995 | $ 12,948 | $ 29,986 | $ 71,887 | $ 287,087 |
| Saugeen Shores | $ 881 | $ 23,317 | $ 67,826 | $ 221,834 | $ 1,099,251 |
| Sault Ste. Marie | $ 685 | $ 28,538 | $ 79,455 | $ 256,332 | $ 1,264,712 |
| Scugog | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Springwater | $ 1,286 | $ 36,568 | $ 108,108 | $ 358,498 | $ 1,789,298 |
| St. Catharines | $ 799 | $ 30,080 | $ 89,429 | $ 291,670 | $ 1,441,340 |
| St. Marys | $ 897 | $ 29,992 | $ 74,392 | $ 229,792 | $ 1,117,792 |
| St. Thomas | $ 822 | $ 32,260 | $ 95,368 | $ 315,643 | $ 1,567,551 |
| Stratford | $ 715 | $ 26,739 | $ 79,687 | $ 264,840 | $ 1,322,628 |
| Strathroy-Caradoc | $ 828 | $ 30,306 | $ 85,564 | $ 186,961 | $ 754,698 |
| Tecumseh | $ 762 | $ 24,481 | $ 71,413 | $ 233,606 | $ 1,036,193 |
| The Blue Mountains | $ 1,090 | $ 45,656 | $ 138,579 | $ 454,039 | $ 2,252,741 |
| Thorold | $ 935 | $ 27,336 | $ 81,216 | $ 269,796 | $ 1,347,396 |
| Thunder Bay | $ 1,079 | $ 23,581 | $ 64,007 | $ 196,788 | $ 940,173 |
| Tillsonburg | $ 808 | $ 24,187 | $ 70,356 | $ 220,139 | $ 1,071,365 |
| Timmins | $ 805 | $ 27,641 | $ 82,922 | $ 276,406 | $ 1,382,028 |
| Toronto | $ 690 | $ 29,325 | $ 77,623 | $ 246,666 | $ 1,212,626 |
| Vaughan | $ 745 | $ 37,241 | $ 111,723 | $ 372,410 | $ 1,862,050 |
| Wainfleet | N/A | N/A | N/A | N/A | N/A |
| Waterloo | $ 810 | $ 38,865 | $ 116,446 | $ 387,761 | $ 1,936,116 |
| Welland | $ 1,177 | $ 44,745 | $ 135,574 | $ 444,895 | $ 2,209,302 |
| Wellesley | $ 1,022 | $ 42,868 | $ 128,268 | $ 427,168 | $ 2,135,168 |
| Wellington North | $ 1,222 | $ 45,004 | $ 134,604 | $ 448,204 | $ 2,240,204 |
| West Lincoln | $ 961 | $ 28,747 | $ 83,235 | $ 272,871 | $ 1,340,736 |
| Whitby | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Whitchurch-Stouffville | $ 751 | $ 37,529 | $ 112,587 | $ 375,290 | $ 1,876,450 |
| Wilmot | $ 945 | $ 39,806 | $ 117,522 | $ 386,602 | $ 1,920,300 |
| Windsor | $ 1,104 | $ 21,451 | $ 57,346 | $ 174,794 | $ 815,126 |
| Woolwich | $ 1,134 | $ 42,612 | $ 124,812 | $ 417,060 | $ 2,065,620 |
| **Average** | **$ 976** | **$ 32,430** | **$ 93,489** | **$ 304,460** | **$ 1,496,337** |
| **Median** | **$ 950** | **$ 30,036** | **$ 86,338** | **$ 279,748** | **$ 1,411,684** |

## Comparison of Water/Wastewater Costs (sorted by location)

| | Residential | Commercial | Industrial | Industrial | Industrial |
|---|---|---|---|---|---|
| Volume | 200 $m^3$ | 10,000 $m^3$ | 30,000 $m^3$ | 100,000 $m^3$ | 500,000 $m^3$ |
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Belleville | $ 1,101 | $ 26,914 | $ 71,291 | $ 226,024 | $ 873,611 |
| Brockville | $ 717 | $ 23,901 | $ 51,676 | $ 150,743 | $ 482,172 |
| Cornwall | $ 713 | $ 10,057 | $ 30,172 | $ 100,573 | $ 502,867 |
| Kingston | $ 1,057 | $ 21,528 | $ 61,157 | $ 195,342 | $ 954,554 |
| Ottawa | $ 824 | $ 39,553 | $ 118,305 | $ 392,701 | $ 1,958,324 |
| Peterborough | $ 963 | $ 17,273 | $ 46,357 | $ 129,175 | $ 513,277 |
| Prince Edward County | $ 1,720 | $ 49,818 | $ 144,633 | $ 469,251 | $ 2,306,073 |
| Quinte West | $ 984 | $ 23,692 | $ 68,683 | $ 221,251 | $ 1,080,546 |
| **Eastern Average** | **$ 1,010** | **$ 26,592** | **$ 74,034** | **$ 235,633** | **$ 1,083,928** |
| **Eastern Median** | **$ 974** | **$ 23,796** | **$ 64,920** | **$ 208,297** | **$ 914,082** |
| Aurora | $ 806 | $ 40,300 | $ 120,900 | $ 403,000 | $ 2,015,000 |
| Brampton | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Brock | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Burlington | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Caledon | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Clarington | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| East Gwillimbury | $ 1,282 | $ 56,580 | $ 170,780 | $ 570,480 | $ 2,854,480 |
| Georgina | $ 899 | $ 42,100 | $ 126,184 | $ 420,478 | $ 2,102,158 |
| Halton Hills | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| King | $ 941 | $ 42,950 | $ 130,820 | $ 428,134 | $ 2,122,957 |
| Markham | $ 715 | $ 35,751 | $ 107,253 | $ 357,510 | $ 1,787,550 |
| Milton | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Mississauga | $ 442 | $ 22,120 | $ 66,359 | $ 221,196 | $ 1,105,980 |
| Newmarket | $ 1,030 | $ 35,016 | $ 104,376 | $ 347,136 | $ 1,734,336 |
| Oakville | $ 772 | $ 27,311 | $ 74,898 | $ 235,846 | $ 1,145,971 |
| Oshawa | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Pickering | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Richmond Hill | $ 753 | $ 37,649 | $ 112,947 | $ 376,490 | $ 1,882,450 |
| Scugog | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Toronto | $ 690 | $ 29,325 | $ 77,623 | $ 246,666 | $ 1,212,626 |
| Vaughan | $ 745 | $ 37,241 | $ 111,723 | $ 372,410 | $ 1,862,050 |
| Whitby | $ 814 | $ 25,331 | $ 73,154 | $ 223,752 | $ 1,037,946 |
| Whitchurch-Stouffville | $ 751 | $ 37,529 | $ 112,587 | $ 375,290 | $ 1,876,450 |
| **GTA Average** | **$ 779** | **$ 31,393** | **$ 91,860** | **$ 297,699** | **$ 1,459,981** |
| **GTA Median** | **$ 772** | **$ 27,311** | **$ 74,898** | **$ 235,846** | **$ 1,145,971** |

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

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Fort Erie | $ 1,329 | $ 29,487 | $ 90,265 | $ 283,091 | $1,376,986 |
| Hamilton | $ 627 | $ 30,414 | $ 89,429 | $ 291,670 | $1,441,340 |
| Lincoln | $ 992 | $ 46,330 | $ 138,357 | $ 459,983 | $ 2,297,310 |
| Niagara Falls | $ 938 | $ 25,047 | $ 72,158 | $ 231,578 | $ 1,124,081 |
| Niagara-on-the-Lake | $ 1,019 | $ 24,243 | $ 74,069 | $ 234,047 | $1,142,456 |
| Pelham | $ 740 | $ 23,561 | $ 70,100 | N/A | N/A |
| Port Colborne | $ 1,205 | $ 25,904 | $ 79,388 | $ 248,104 | $1,204,806 |
| St. Catharines | $ 799 | $ 30,080 | $ 89,429 | $ 291,670 | $ 1,441,340 |
| Thorold | $ 935 | $ 27,336 | $ 81,216 | $ 269,796 | $1,347,396 |
| Welland | $ 1,177 | $ 44,745 | $ 135,574 | $ 444,895 | $ 2,209,302 |
| West Lincoln | $ 961 | $ 28,747 | $ 83,235 | $ 272,871 | $ 1,340,736 |
| **Niagara/Hamilton Avg.** | **$ 975** | **$ 30,536** | **$ 91,202** | **$ 302,770** | **$1,492,575** |
| **Niagara/Hamilton Med.** | **$ 961** | **$ 28,747** | **$ 83,235** | **$ 277,981** | **$1,362,191** |

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Elliot Lake | $ 708 | $ 8,385 | $ 19,185 | N/A | N/A |
| Espanola | $ 1,184 | N/A | N/A | N/A | N/A |
| Greater Sudbury | $ 1,031 | $ 32,952 | $ 95,312 | $ 305,154 | $1,505,833 |
| Greenstone | $ 1,510 | $ 54,528 | $ 163,584 | $ 545,280 | $ 2,726,400 |
| Kenora | $ 1,356 | $ 26,916 | $ 82,741 | $ 256,143 | $ 1,238,214 |
| North Bay | $ 1,022 | $ 23,663 | $ 65,526 | $ 199,047 | $ 944,094 |
| Parry Sound | $ 1,237 | $ 56,569 | $ 168,971 | $ 557,391 | $1,961,174 |
| Sault Ste. Marie | $ 685 | $ 28,538 | $ 79,455 | $ 256,332 | $1,264,712 |
| Thunder Bay | $ 1,079 | $ 23,581 | $ 64,007 | $ 196,788 | $ 940,173 |
| Timmins | $ 805 | $ 27,641 | $ 82,922 | $ 276,406 | $ 1,382,028 |
| **North Average** | **$ 1,062** | **$ 31,419** | **$ 91,300** | **$ 324,068** | **$1,495,329** |
| **North Median** | **$ 1,055** | **$ 27,641** | **$ 82,741** | **$ 266,369** | **$1,323,370** |

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

| Volume | Residential 200 $m^3$ | Commercial 10,000 $m^3$ | Industrial 30,000 $m^3$ | Industrial 100,000 $m^3$ | Industrial 500,000 $m^3$ |
|---|---|---|---|---|---|
| Meter Size | 5/8" | 2" | 3" | 4" | 6" |
| Barrie | $ 851 | $ 37,703 | $ 111,299 | $ 361,767 | $ 1,779,640 |
| Bracebridge | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Collingwood | $ 1,105 | $ 15,889 | $ 44,155 | $ 140,794 | $ 685,465 |
| Gravenhurst | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Huntsville | $ 1,191 | $ 43,028 | $ 129,391 | $ 422,092 | $ 2,081,700 |
| Innisfil | $ 1,111 | $ 35,195 | $ 105,155 | $ 345,955 | $ 1,721,955 |
| Orangeville | $ 984 | $ 40,459 | $ 120,353 | $ 399,932 | $ 1,995,000 |
| Orillia | $ 749 | $ 29,707 | $ 89,761 | $ 292,896 | $ 1,450,844 |
| Springwater | $ 1,286 | $ 36,568 | $ 108,108 | $ 358,498 | $ 1,789,298 |
| **Sim./Musk./Duff. Avg.** | **$ 1,073** | **$ 36,067** | **$ 107,445** | **$ 351,791** | **$ 1,740,811** |
| **Sim./Musk./Duff. Med.** | **$ 1,111** | **$ 37,703** | **$ 111,299** | **$ 361,767** | **$ 1,789,298** |

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

| Volume<br>Meter Size | Residential<br>200 $m^3$<br>5/8" | Commercial<br>10,000 $m^3$<br>2" | Industrial<br>30,000 $m^3$<br>3" | Industrial<br>100,000 $m^3$<br>4" | Industrial<br>500,000 $m^3$<br>6" |
|---|---|---|---|---|---|
| Brant | $ 1,273 | $ 31,655 | $ 85,930 | N/A | N/A |
| Cambridge | $ 1,000 | $ 42,184 | $ 125,368 | $ 412,733 | $ 2,047,700 |
| Central Elgin | $ 1,435 | $ 50,435 | $ 150,435 | $ 500,435 | $ 2,500,435 |
| Centre Wellington | $ 1,142 | $ 45,438 | $ 134,708 | $ 446,658 | $ 2,228,388 |
| Chatham-Kent | $ 946 | $ 23,468 | $ 62,243 | $ 144,701 | $ 613,949 |
| Grey Highlands | $ 1,037 | $ 9,679 | $ 27,369 | $ 89,284 | $ 443,084 |
| Guelph | $ 873 | $ 35,029 | $ 103,373 | $ 338,653 | $ 1,672,488 |
| Guelph-Eramosa | $ 1,198 | $ 48,140 | $ 143,940 | $ 479,240 | $ 2,395,240 |
| Haldimand | $ 1,040 | $ 31,533 | $ 86,338 | $ 272,033 | $ 1,286,966 |
| Ingersoll | $ 1,140 | $ 25,322 | $ 73,959 | $ 224,027 | $ 1,073,553 |
| Kincardine | $ 928 | $ 17,561 | $ 50,139 | $ 160,058 | $ 779,129 |
| Kingsville | $ 542 | $ 20,768 | $ 62,168 | $ 207,068 | $ 1,035,068 |
| Kitchener | $ 899 | $ 44,942 | $ 134,826 | $ 449,420 | $ 2,247,100 |
| Lambton Shores | $ 1,282 | $ 50,885 | $ 148,243 | $ 489,583 | $ 2,432,557 |
| Leamington | $ 917 | $ 29,128 | $ 86,928 | $ 289,228 | $ 1,445,228 |
| London | $ 812 | $ 23,775 | $ 66,832 | $ 208,042 | $ 950,533 |
| Mapleton | $ 1,120 | $ 41,023 | $ 123,801 | $ 405,455 | $ 2,011,683 |
| Meaford | $ 1,523 | $ 43,121 | $ 127,721 | $ 423,821 | $ 2,115,821 |
| Middlesex Centre | $ 1,725 | $ 68,191 | N/A | N/A | N/A |
| Minto | $ 1,388 | $ 37,300 | $ 97,560 | $ 172,119 | N/A |
| Norfolk | $ 1,094 | $ 32,291 | $ 90,132 | $ 294,647 | $ 1,446,811 |
| North Dumfries | $ 1,022 | $ 42,868 | $ 128,268 | $ 427,168 | $ 2,135,168 |
| North Middlesex | $ 1,071 | $ 35,663 | $ 106,463 | $ 354,263 | $ 1,770,263 |
| North Perth | $ 950 | $ 20,062 | $ 50,282 | $ 157,044 | N/A |
| Owen Sound | $ 1,165 | $ 33,985 | $ 99,225 | $ 323,677 | $ 1,596,025 |
| Sarnia | $ 995 | $ 12,948 | $ 29,986 | $ 71,887 | $ 287,087 |
| Saugeen Shores | $ 881 | $ 23,317 | $ 67,826 | $ 221,834 | $ 1,099,251 |
| St. Marys | $ 897 | $ 29,992 | $ 74,392 | $ 229,792 | $ 1,117,792 |
| St. Thomas | $ 822 | $ 32,260 | $ 95,368 | $ 315,643 | $ 1,567,551 |
| Stratford | $ 715 | $ 26,739 | $ 79,687 | $ 264,840 | $ 1,322,628 |
| Strathroy-Caradoc | $ 828 | $ 30,306 | $ 85,564 | $ 186,961 | $ 754,698 |
| Tecumseh | $ 762 | $ 24,481 | $ 71,413 | $ 233,606 | $ 1,036,193 |
| The Blue Mountains | $ 1,090 | $ 45,656 | $ 138,579 | $ 454,039 | $ 2,252,741 |
| Tillsonburg | $ 808 | $ 24,187 | $ 70,356 | $ 220,139 | $ 1,071,365 |
| Waterloo | $ 810 | $ 38,865 | $ 116,446 | $ 387,761 | $ 1,936,116 |
| Wellesley | $ 1,022 | $ 42,868 | $ 128,268 | $ 427,168 | $ 2,135,168 |
| Wellington North | $ 1,222 | $ 45,004 | $ 134,604 | $ 448,204 | $ 2,240,204 |
| Wilmot | $ 945 | $ 39,806 | $ 117,522 | $ 386,602 | $ 1,920,300 |
| Windsor | $ 1,104 | $ 21,451 | $ 57,346 | $ 174,794 | $ 815,126 |
| Woolwich | $ 1,134 | $ 42,612 | $ 124,812 | $ 417,060 | $ 2,065,620 |
| **Southwest Average** | **$ 1,039** | **$ 34,123** | **$ 96,370** | **$ 308,150** | **$ 1,551,362** |
| **Southwest Median** | **$ 1,022** | **$ 33,138** | **$ 95,368** | **$ 305,145** | **$ 1,581,788** |

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

| Volume<br>Meter Size | Residential<br>200 $m^3$<br>5/8" | Residential<br>200 $m^3$<br>Ranking |
|---|---|---|
| Mississauga | $ 442 | Low |
| Brampton | $ 442 | Low |
| Caledon | $ 442 | Low |
| Kingsville | $ 542 | Low |
| Hamilton | $ 627 | Low |
| Sault Ste. Marie | $ 685 | Low |
| Toronto | $ 690 | Low |
| Elliot Lake | $ 708 | Low |
| Cornwall | $ 713 | Low |
| Stratford | $ 715 | Low |
| Markham | $ 715 | Low |
| Brockville | $ 717 | Low |
| Pelham | $ 740 | Low |
| Vaughan | $ 745 | Low |
| Orillia | $ 749 | Low |
| Whitchurch-Stouffville | $ 751 | Low |
| Richmond Hill | $ 753 | Low |
| Tecumseh | $ 762 | Low |
| Burlington | $ 772 | Low |
| Oakville | $ 772 | Low |
| Milton | $ 772 | Low |
| Halton Hills | $ 772 | Low |
| St. Catharines | $ 799 | Low |
| Timmins | $ 805 | Low |
| Aurora | $ 806 | Low |
| Tillsonburg | $ 808 | Low |
| Waterloo | $ 810 | Low |
| London | $ 812 | Low |
| Scugog | $ 814 | Low |
| Oshawa | $ 814 | Low |
| Clarington | $ 814 | Low |
| Whitby | $ 814 | Low |
| Brock | $ 814 | Low |
| Pickering | $ 814 | Low |

| Volume<br>Meter Size | Residential<br>200 $m^3$<br>5/8" | Residential<br>200 $m^3$<br>Ranking |
|---|---|---|
| St. Thomas | $ 822 | Mid |
| Ottawa | $ 824 | Mid |
| Strathroy-Caradoc | $ 828 | Mid |
| Barrie | $ 851 | Mid |
| Guelph | $ 873 | Mid |
| Saugeen Shores | $ 881 | Mid |
| St. Marys | $ 897 | Mid |
| Kitchener | $ 899 | Mid |
| Georgina | $ 899 | Mid |
| Leamington | $ 917 | Mid |
| Kincardine | $ 928 | Mid |
| Thorold | $ 935 | Mid |
| Niagara Falls | $ 938 | Mid |
| King | $ 941 | Mid |
| Wilmot | $ 945 | Mid |
| Chatham-Kent | $ 946 | Mid |
| North Perth | $ 950 | Mid |
| Peterborough | $ 963 | Mid |
| Quinte West | $ 984 | Mid |
| Orangeville | $ 984 | Mid |
| Lincoln | $ 992 | Mid |
| Sarnia | $ 995 | Mid |
| Cambridge | $ 1,000 | Mid |
| Niagara-on-the-Lake | $ 1,019 | Mid |
| North Dumfries | $ 1,022 | Mid |
| Wellesley | $ 1,022 | Mid |
| North Bay | $ 1,022 | Mid |
| Newmarket | $ 1,030 | Mid |
| Greater Sudbury | $ 1,031 | Mid |
| Grey Highlands | $ 1,037 | Mid |
| Haldimand | $ 1,040 | Mid |
| Kingston | $ 1,057 | Mid |
| North Middlesex | $ 1,071 | Mid |
| Thunder Bay | $ 1,079 | Mid |

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

| Volume<br>Meter Size | Residential<br>200 $m^3$<br>5/8" | Residential<br>200 $m^3$<br>Ranking |
|---|---|---|
| The Blue Mountains | $ 1,090 | High |
| Norfolk | $ 1,094 | High |
| Belleville | $ 1,101 | High |
| Windsor | $ 1,104 | High |
| Collingwood | $ 1,105 | High |
| Innisfil | $ 1,111 | High |
| Mapleton | $ 1,120 | High |
| Woolwich | $ 1,134 | High |
| Ingersoll | $ 1,140 | High |
| Centre Wellington | $ 1,142 | High |
| Owen Sound | $ 1,165 | High |
| Welland | $ 1,177 | High |
| Espanola | $ 1,184 | High |
| Huntsville | $ 1,191 | High |
| Bracebridge | $ 1,191 | High |
| Gravenhurst | $ 1,191 | High |
| Guelph-Eramosa | $ 1,198 | High |
| Port Colborne | $ 1,205 | High |
| Wellington North | $ 1,222 | High |
| Parry Sound | $ 1,237 | High |
| Brant | $ 1,273 | High |
| Lambton Shores | $ 1,282 | High |
| East Gwillimbury | $ 1,282 | High |
| Springwater | $ 1,286 | High |
| Fort Erie | $ 1,329 | High |
| Kenora | $ 1,356 | High |
| Minto | $ 1,388 | High |
| Central Elgin | $ 1,435 | High |
| Greenstone | $ 1,510 | High |
| Meaford | $ 1,523 | High |
| Prince Edward County | $ 1,720 | High |
| Middlesex Centre | $ 1,725 | High |
| **Average** | **$ 976** | |
| **Median** | **$ 950** | |

## 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 |
|---|---|---|
| Elliot Lake | $ 8,385 | Low |
| Grey Highlands | $ 9,679 | Low |
| Cornwall | $ 10,057 | Low |
| Sarnia | $ 12,948 | Low |
| Collingwood | $ 15,889 | Low |
| Peterborough | $ 17,273 | Low |
| Kincardine | $ 17,561 | Low |
| North Perth | $ 20,062 | Low |
| Kingsville | $ 20,768 | Low |
| Windsor | $ 21,451 | Low |
| Kingston | $ 21,528 | Low |
| Mississauga | $ 22,120 | Low |
| Brampton | $ 22,120 | Low |
| Caledon | $ 22,120 | Low |
| Saugeen Shores | $ 23,317 | Low |
| Chatham-Kent | $ 23,468 | Low |
| Pelham | $ 23,561 | Low |
| Thunder Bay | $ 23,581 | Low |
| North Bay | $ 23,663 | Low |
| Quinte West | $ 23,692 | Low |
| London | $ 23,775 | Low |
| Brockville | $ 23,901 | Low |
| Tillsonburg | $ 24,187 | Low |
| Niagara-on-the-Lake | $ 24,243 | Low |
| Tecumseh | $ 24,481 | Low |
| Niagara Falls | $ 25,047 | Low |
| Ingersoll | $ 25,322 | Low |
| Pickering | $ 25,331 | Low |
| Brock | $ 25,331 | Low |
| Whitby | $ 25,331 | Low |
| Oshawa | $ 25,331 | Low |
| Scugog | $ 25,331 | Low |
| Clarington | $ 25,331 | Low |
| Port Colborne | $ 25,904 | Low |
| Stratford | $ 26,739 | Low |

| Volume Meter Size | Commercial 10,000 $m^3$ 2" | Commercial 10,000 $m^3$ Ranking |
|---|---|---|
| Belleville | $ 26,914 | Mid |
| Kenora | $ 26,916 | Mid |
| Oakville | $ 27,311 | Mid |
| Burlington | $ 27,311 | Mid |
| Halton Hills | $ 27,311 | Mid |
| Milton | $ 27,311 | Mid |
| Thorold | $ 27,336 | Mid |
| Timmins | $ 27,641 | Mid |
| Sault Ste. Marie | $ 28,538 | Mid |
| West Lincoln | $ 28,747 | Mid |
| Leamington | $ 29,128 | Mid |
| Toronto | $ 29,325 | Mid |
| Fort Erie | $ 29,487 | Mid |
| Orillia | $ 29,707 | Mid |
| St. Marys | $ 29,992 | Mid |
| St. Catharines | $ 30,080 | Mid |
| Strathroy-Caradoc | $ 30,306 | Mid |
| Hamilton | $ 30,414 | Mid |
| Haldimand | $ 31,533 | Mid |
| Brant | $ 31,655 | Mid |
| St. Thomas | $ 32,260 | Mid |
| Norfolk | $ 32,291 | Mid |
| Greater Sudbury | $ 32,952 | Mid |
| Owen Sound | $ 33,985 | Mid |
| Newmarket | $ 35,016 | Mid |
| Guelph | $ 35,029 | Mid |
| Innisfil | $ 35,195 | Mid |
| North Middlesex | $ 35,663 | Mid |
| Markham | $ 35,751 | Mid |
| Springwater | $ 36,568 | Mid |
| Vaughan | $ 37,241 | Mid |
| Minto | $ 37,300 | Mid |
| Whitchurch-Stouffville | $ 37,529 | Mid |
| Richmond Hill | $ 37,649 | Mid |

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

| Volume<br>Meter Size | Commercial<br>10,000 $m^3$<br>2" | Commercial<br>10,000 $m^3$<br>Ranking |
|---|---|---|
| Barrie | $ 37,703 | High |
| Waterloo | $ 38,865 | High |
| Ottawa | $ 39,553 | High |
| Wilmot | $ 39,806 | High |
| Aurora | $ 40,300 | High |
| Orangeville | $ 40,459 | High |
| Mapleton | $ 41,023 | High |
| Georgina | $ 42,100 | High |
| Cambridge | $ 42,184 | High |
| Woolwich | $ 42,612 | High |
| Wellesley | $ 42,868 | High |
| North Dumfries | $ 42,868 | High |
| King | $ 42,950 | High |
| Huntsville | $ 43,028 | High |
| Bracebridge | $ 43,028 | High |
| Gravenhurst | $ 43,028 | High |
| Meaford | $ 43,121 | High |
| Welland | $ 44,745 | High |
| Kitchener | $ 44,942 | High |
| Wellington North | $ 45,004 | High |
| Centre Wellington | $ 45,438 | High |
| The Blue Mountains | $ 45,656 | High |
| Lincoln | $ 46,330 | High |
| Guelph-Eramosa | $ 48,140 | High |
| Prince Edward County | $ 49,818 | High |
| Central Elgin | $ 50,435 | High |
| Lambton Shores | $ 50,885 | High |
| Greenstone | $ 54,528 | High |
| Parry Sound | $ 56,569 | High |
| East Gwillimbury | $ 56,580 | High |
| Middlesex Centre | $ 68,191 | High |
| **Average** | **$ 32,430** | |
| **Median** | **$ 30,036** | |

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

| Volume<br>Meter Size | Industrial<br>30,000 $m^3$<br>3" | Industrial<br>30,000 $m^3$<br>Ranking | Industrial<br>100,000 $m^3$<br>4" | Industrial<br>100,000 $m^3$<br>Ranking |
|---|---|---|---|---|
| Pelham | $ 70,100 | Low | N/A | Low |
| Elliot Lake | $ 19,185 | Low | N/A | Low |
| Sarnia | $ 29,986 | Low | $ 71,887 | Low |
| Grey Highlands | $ 27,369 | Low | $ 89,284 | Low |
| Cornwall | $ 30,172 | Low | $ 100,573 | Low |
| Peterborough | $ 46,357 | Low | $ 129,175 | Low |
| Collingwood | $ 44,155 | Low | $ 140,794 | Low |
| Chatham-Kent | $ 62,243 | Low | $ 144,701 | Low |
| Brockville | $ 51,676 | Low | $ 150,743 | Low |
| North Perth | $ 50,282 | Low | $ 157,044 | Low |
| Kincardine | $ 50,139 | Low | $ 160,058 | Low |
| Minto | $ 97,560 | Mid | $ 172,119 | Low |
| Windsor | $ 57,346 | Low | $ 174,794 | Low |
| Strathroy-Caradoc | $ 85,564 | Mid | $ 186,961 | Low |
| Kingston | $ 61,157 | Low | $ 195,342 | Low |
| Thunder Bay | $ 64,007 | Low | $ 196,788 | Low |
| North Bay | $ 65,526 | Low | $ 199,047 | Low |
| Kingsville | $ 62,168 | Low | $ 207,068 | Low |
| London | $ 66,832 | Low | $ 208,042 | Low |
| Tillsonburg | $ 70,356 | Low | $ 220,139 | Low |
| Mississauga | $ 66,359 | Low | $ 221,196 | Low |
| Caledon | $ 66,359 | Low | $ 221,196 | Low |
| Brampton | $ 66,359 | Low | $ 221,196 | Low |
| Quinte West | $ 68,683 | Low | $ 221,251 | Low |
| Saugeen Shores | $ 67,826 | Low | $ 221,834 | Low |
| Brock | $ 73,154 | Low | $ 223,752 | Low |
| Oshawa | $ 73,154 | Low | $ 223,752 | Low |
| Whitby | $ 73,154 | Low | $ 223,752 | Low |
| Pickering | $ 73,154 | Low | $ 223,752 | Low |
| Clarington | $ 73,154 | Low | $ 223,752 | Low |
| Scugog | $ 73,154 | Low | $ 223,752 | Low |
| Ingersoll | $ 73,959 | Low | $ 224,027 | Low |
| Belleville | $ 71,291 | Low | $ 226,024 | Low |
| St. Marys | $ 74,392 | Mid | $ 229,792 | Low |

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

| Volume<br>Meter Size | Industrial<br>30,000 $m^3$<br>3" | Industrial<br>30,000 $m^3$<br>Ranking | Industrial<br>100,000 $m^3$<br>4" | Industrial<br>100,000 $m^3$<br>Ranking |
|---|---|---|---|---|
| Niagara Falls | $ 72,158 | Low | $ 231,578 | Mid |
| Tecumseh | $ 71,413 | Low | $ 233,606 | Mid |
| Niagara-on-the-Lake | $ 74,069 | Mid | $ 234,047 | Mid |
| Burlington | $ 74,898 | Mid | $ 235,846 | Mid |
| Halton Hills | $ 74,898 | Mid | $ 235,846 | Mid |
| Oakville | $ 74,898 | Mid | $ 235,846 | Mid |
| Milton | $ 74,898 | Mid | $ 235,846 | Mid |
| Toronto | $ 77,623 | Mid | $ 246,666 | Mid |
| Port Colborne | $ 79,388 | Mid | $ 248,104 | Mid |
| Kenora | $ 82,741 | Mid | $ 256,143 | Mid |
| Sault Ste. Marie | $ 79,455 | Mid | $ 256,332 | Mid |
| Stratford | $ 79,687 | Mid | $ 264,840 | Mid |
| Thorold | $ 81,216 | Mid | $ 269,796 | Mid |
| Haldimand | $ 86,338 | Mid | $ 272,033 | Mid |
| West Lincoln | $ 83,235 | Mid | $ 272,871 | Mid |
| Timmins | $ 82,922 | Mid | $ 276,406 | Mid |
| Brant | $ 85,930 | Mid | N/A | N/A |
| Fort Erie | $ 90,265 | Mid | $ 283,091 | Mid |
| Leamington | $ 86,928 | Mid | $ 289,228 | Mid |
| St. Catharines | $ 89,429 | Mid | $ 291,670 | Mid |
| Hamilton | $ 89,429 | Mid | $ 291,670 | Mid |
| Orillia | $ 89,761 | Mid | $ 292,896 | Mid |
| Norfolk | $ 90,132 | Mid | $ 294,647 | Mid |
| Greater Sudbury | $ 95,312 | Mid | $ 305,154 | Mid |
| St. Thomas | $ 95,368 | Mid | $ 315,643 | Mid |
| Owen Sound | $ 99,225 | Mid | $ 323,677 | Mid |
| Guelph | $ 103,373 | Mid | $ 338,653 | Mid |
| Innisfil | $ 105,155 | Mid | $ 345,955 | Mid |
| Newmarket | $ 104,376 | Mid | $ 347,136 | Mid |
| North Middlesex | $ 106,463 | Mid | $ 354,263 | Mid |
| Markham | $ 107,253 | Mid | $ 357,510 | Mid |
| Springwater | $ 108,108 | Mid | $ 358,498 | Mid |
| Barrie | $ 111,299 | Mid | $ 361,767 | Mid |
| Vaughan | $ 111,723 | High | $ 372,410 | Mid |

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

| Volume<br>Meter Size | Industrial<br>30,000 $m^3$<br>3" | Industrial<br>30,000 $m^3$<br>Ranking | Industrial<br>100,000 $m^3$<br>4" | Industrial<br>100,000 $m^3$<br>Ranking |
|---|---|---|---|---|
| Whitchurch-Stouffville | $ 112,587 | High | $ 375,290 | High |
| Richmond Hill | $ 112,947 | High | $ 376,490 | High |
| Wilmot | $ 117,522 | High | $ 386,602 | High |
| Waterloo | $ 116,446 | High | $ 387,761 | High |
| Ottawa | $ 118,305 | High | $ 392,701 | High |
| Orangeville | $ 120,353 | High | $ 399,932 | High |
| Aurora | $ 120,900 | High | $ 403,000 | High |
| Mapleton | $ 123,801 | High | $ 405,455 | High |
| Cambridge | $ 125,368 | High | $ 412,733 | High |
| Woolwich | $ 124,812 | High | $ 417,060 | High |
| Georgina | $ 126,184 | High | $ 420,478 | High |
| Gravenhurst | $ 129,391 | High | $ 422,092 | High |
| Bracebridge | $ 129,391 | High | $ 422,092 | High |
| Huntsville | $ 129,391 | High | $ 422,092 | High |
| Meaford | $ 127,721 | High | $ 423,821 | High |
| North Dumfries | $ 128,268 | High | $ 427,168 | High |
| Wellesley | $ 128,268 | High | $ 427,168 | High |
| King | $ 130,820 | High | $ 428,134 | High |
| Welland | $ 135,574 | High | $ 444,895 | High |
| Centre Wellington | $ 134,708 | High | $ 446,658 | High |
| Wellington North | $ 134,604 | High | $ 448,204 | High |
| Kitchener | $ 134,826 | High | $ 449,420 | High |
| The Blue Mountains | $ 138,579 | High | $ 454,039 | High |
| Lincoln | $ 138,357 | High | $ 459,983 | High |
| Prince Edward County | $ 144,633 | High | $ 469,251 | High |
| Guelph-Eramosa | $ 143,940 | High | $ 479,240 | High |
| Lambton Shores | $ 148,243 | High | $ 489,583 | High |
| Central Elgin | $ 150,435 | High | $ 500,435 | High |
| Greenstone | $ 163,584 | High | $ 545,280 | High |
| Parry Sound | $ 168,971 | High | $ 557,391 | High |
| East Gwillimbury | $ 170,780 | High | $ 570,480 | High |
| **Average** | **$ 93,489** | | **$ 304,460** | |
| **Median** | **$ 86,338** | | **$ 279,748** | |

## Water/Wastewater Costs as a Percentage of Household Income

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Residential Water/WW as % of Household Income | 2016 Water/WW Ranking |
|---|---|---|---|---|---|
| Caledon | $ 132,945 | high | $ 442 | 0.3% | low |
| Mississauga | $ 103,858 | mid | $ 442 | 0.4% | low |
| Brampton | $ 95,249 | mid | $ 442 | 0.5% | low |
| Oakville | $ 159,596 | high | $ 772 | 0.5% | low |
| King | $ 192,368 | high | $ 941 | 0.5% | low |
| Aurora | $ 146,160 | high | $ 806 | 0.6% | low |
| Whitchurch-Stouffville | $ 133,922 | high | $ 751 | 0.6% | low |
| Vaughan | $ 126,726 | high | $ 745 | 0.6% | low |
| Pelham | $ 125,575 | high | $ 740 | 0.6% | low |
| Markham | $ 119,535 | high | $ 715 | 0.6% | low |
| Kingsville | $ 89,482 | mid | $ 542 | 0.6% | low |
| Halton Hills | $ 126,480 | high | $ 772 | 0.6% | low |
| Richmond Hill | $ 121,723 | high | $ 753 | 0.6% | low |
| Milton | $ 123,222 | high | $ 772 | 0.6% | low |
| Whitby | $ 123,661 | high | $ 814 | 0.7% | low |
| Burlington | $ 116,367 | high | $ 772 | 0.7% | low |
| Pickering | $ 120,438 | high | $ 814 | 0.7% | low |
| Tecumseh | $ 109,110 | high | $ 762 | 0.7% | low |
| Toronto | $ 98,033 | mid | $ 690 | 0.7% | low |
| Saugeen Shores | $ 125,081 | high | $ 881 | 0.7% | low |
| Hamilton | $ 88,120 | mid | $ 627 | 0.7% | low |
| Waterloo | $ 113,182 | high | $ 810 | 0.7% | low |
| Erin | $ 137,021 | high | $ 983 | 0.7% | low |
| Scugog | $ 113,203 | high | $ 814 | 0.7% | low |
| Clarington | $ 107,888 | high | $ 814 | 0.8% | low |
| Ottawa | $ 107,226 | high | $ 824 | 0.8% | low |
| Kincardine | $ 117,522 | high | $ 928 | 0.8% | low |
| Wilmot | $ 113,395 | high | $ 945 | 0.8% | low |
| Sault Ste. Marie | $ 81,493 | low | $ 685 | 0.8% | low |
| Woolwich | $ 134,560 | high | $ 1,134 | 0.8% | low |
| North Dumfries | $ 119,042 | high | $ 1,022 | 0.9% | low |
| Timmins | $ 92,414 | mid | $ 805 | 0.9% | low |
| Stratford | $ 81,613 | low | $ 715 | 0.9% | low |
| Newmarket | $ 116,210 | high | $ 1,030 | 0.9% | low |
| Wellesley | $ 112,961 | high | $ 1,022 | 0.9% | low |
| Guelph-Eramosa | $ 130,247 | high | $ 1,198 | 0.9% | low |
| Guelph | $ 94,101 | mid | $ 873 | 0.9% | low |
| Barrie | $ 91,293 | mid | $ 851 | 0.9% | low |
| Niagara-on-the-Lake | $ 108,022 | high | $ 1,019 | 0.9% | low |
| Brock | $ 86,265 | mid | $ 814 | 0.9% | low |
| Oshawa | $ 85,762 | mid | $ 814 | 0.9% | low |

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

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Residential Water/WW as % of Household Income | 2016 Water/WW Ranking |
|---|---|---|---|---|---|
| Lincoln | $ 103,539 | mid | $ 992 | 1.0% | mid |
| Springwater | $ 132,391 | high | $ 1,286 | 1.0% | mid |
| West Lincoln | $ 98,926 | mid | $ 961 | 1.0% | mid |
| London | $ 82,649 | low | $ 812 | 1.0% | mid |
| Georgina | $ 90,454 | mid | $ 899 | 1.0% | mid |
| St. Catharines | $ 77,903 | low | $ 799 | 1.0% | mid |
| Orangeville | $ 95,545 | mid | $ 984 | 1.0% | mid |
| East Gwillimbury | $ 124,298 | high | $ 1,282 | 1.0% | mid |
| Strathroy-Caradoc | $ 80,205 | low | $ 828 | 1.0% | mid |
| The Blue Mountains | $ 105,312 | mid | $ 1,090 | 1.0% | mid |
| St. Marys | $ 86,545 | mid | $ 897 | 1.0% | mid |
| Kitchener | $ 86,168 | mid | $ 899 | 1.0% | mid |
| Orillia | $ 71,747 | low | $ 749 | 1.0% | mid |
| Brockville | $ 67,898 | low | $ 717 | 1.1% | mid |
| Centre Wellington | $ 106,922 | high | $ 1,142 | 1.1% | mid |
| Tillsonburg | $ 73,618 | low | $ 808 | 1.1% | mid |
| Cambridge | $ 90,504 | mid | $ 1,000 | 1.1% | mid |
| Sarnia | $ 89,698 | mid | $ 995 | 1.1% | mid |
| St. Thomas | $ 73,900 | low | $ 822 | 1.1% | mid |
| North Perth | $ 84,976 | low | $ 950 | 1.1% | mid |
| Greater Sudbury | $ 90,837 | mid | $ 1,031 | 1.1% | mid |
| Haldimand | $ 91,023 | mid | $ 1,040 | 1.1% | mid |
| Thorold | $ 80,982 | low | $ 935 | 1.2% | mid |
| Brant | $ 109,777 | high | $ 1,273 | 1.2% | mid |
| Elliot Lake | $ 60,587 | low | $ 708 | 1.2% | mid |
| Cornwall | $ 60,902 | low | $ 713 | 1.2% | mid |
| Mapleton | $ 94,714 | mid | $ 1,120 | 1.2% | mid |
| Innisfil | $ 92,741 | mid | $ 1,111 | 1.2% | mid |
| Kingston | $ 87,259 | mid | $ 1,057 | 1.2% | mid |
| Quinte West | $ 81,208 | low | $ 984 | 1.2% | mid |
| Leamington | $ 74,313 | low | $ 917 | 1.2% | mid |
| Niagara Falls | $ 76,033 | low | $ 938 | 1.2% | mid |
| North Middlesex | $ 86,002 | mid | $ 1,071 | 1.2% | mid |

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

| Municipality | 2015 Est. Avg. Household Income | 2015 Income Ranking | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Residential Water/WW as % of Household Income | 2016 Water/WW Ranking |
|---|---|---|---|---|---|
| Grey Highlands | $ 82,231 | low | $ 1,037 | 1.3% | high |
| Peterborough | $ 75,685 | low | $ 963 | 1.3% | high |
| North Bay | $ 80,167 | low | $ 1,022 | 1.3% | high |
| Collingwood | $ 86,585 | mid | $ 1,105 | 1.3% | high |
| Middlesex Centre | $ 131,119 | high | $ 1,725 | 1.3% | high |
| Chatham-Kent | $ 71,542 | low | $ 946 | 1.3% | high |
| Ingersoll | $ 86,165 | mid | $ 1,140 | 1.3% | high |
| Huntsville | $ 89,418 | mid | $ 1,191 | 1.3% | high |
| Thunder Bay | $ 80,607 | low | $ 1,079 | 1.3% | high |
| Espanola | $ 87,547 | mid | $ 1,184 | 1.4% | high |
| Norfolk | $ 79,826 | low | $ 1,094 | 1.4% | high |
| Bracebridge | $ 86,911 | mid | $ 1,191 | 1.4% | high |
| Central Elgin | $ 96,454 | mid | $ 1,435 | 1.5% | high |
| Lambton Shores | $ 85,483 | mid | $ 1,282 | 1.5% | high |
| Belleville | $ 73,285 | low | $ 1,101 | 1.5% | high |
| Wellington North | $ 79,186 | low | $ 1,222 | 1.5% | high |
| Gravenhurst | $ 76,787 | low | $ 1,191 | 1.6% | high |
| Port Colborne | $ 75,982 | low | $ 1,205 | 1.6% | high |
| Kenora | $ 84,097 | low | $ 1,356 | 1.6% | high |
| Owen Sound | $ 71,845 | low | $ 1,165 | 1.6% | high |
| Windsor | $ 67,695 | low | $ 1,104 | 1.6% | high |
| Welland | $ 72,003 | low | $ 1,177 | 1.6% | high |
| Minto | $ 78,452 | low | $ 1,388 | 1.8% | high |
| Greenstone | $ 85,235 | low | $ 1,510 | 1.8% | high |
| Fort Erie | $ 74,590 | low | $ 1,329 | 1.8% | high |
| Meaford | $ 82,922 | low | $ 1,523 | 1.8% | high |
| Prince Edward County | $ 90,878 | mid | $ 1,720 | 1.9% | high |
| Parry Sound | $ 65,270 | low | $ 1,237 | 1.9% | high |
| **Average** | **$ 97,825** | | **$ 976** | **1.1%** | |
| **Median** | **$ 90,504** | | **$ 950** | **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

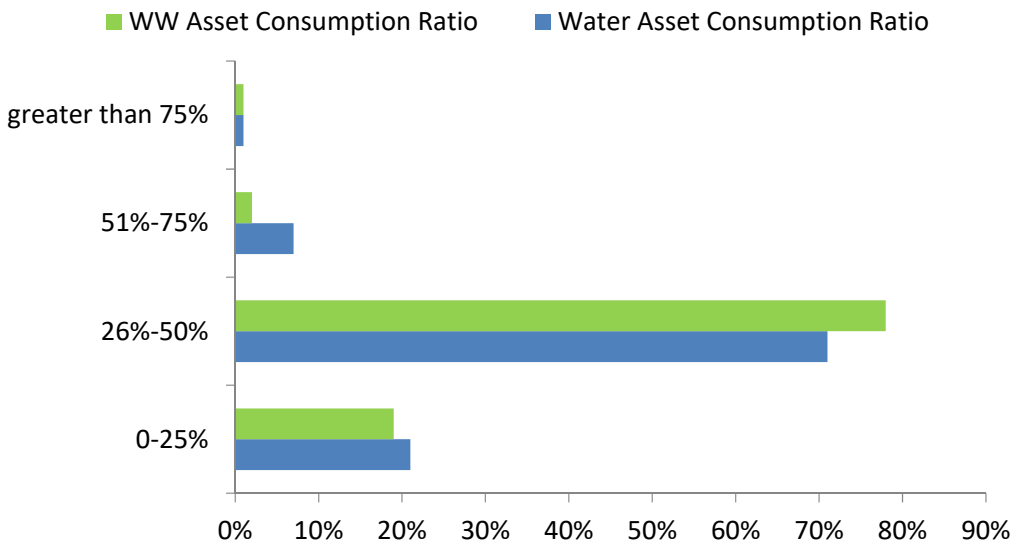
- There is financial flexibility

- 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.

## 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.



## Water Asset Consumption Ratio

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Whitchurch-Stouffville | 16.6% | 15.0% | 16.0% | 14.7% | 14.7% |
| Middlesex Centre | 11.8% | 13.1% | 14.2% | 15.7% | 15.6% |
| Barrie | 8.8% | 10.9% | 13.1% | 14.8% | 17.2% |
| Kitchener | 19.7% | 20.3% | 18.9% | 19.2% | 18.9% |
| Innisfil | 18.5% | 19.5% | 19.0% | 19.3% | 19.4% |
| Woolwich | 18.6% | 18.1% | 18.5% | 18.9% | 19.7% |
| Niagara-on-the-Lake | 17.7% | 18.6% | 19.5% | 20.3% | 21.1% |
| Lambton Shores | 14.5% | 15.6% | 16.6% | 20.1% | 21.4% |
| Georgina | 16.7% | 18.0% | 19.3% | 20.6% | 21.8% |
| West Lincoln | 18.0% | 19.1% | 20.5% | 20.8% | 21.8% |
| St Catharines | 23.8% | 23.9% | 23.7% | 22.7% | 22.6% |
| Wilmot | 25.2% | 26.6% | 28.3% | 29.9% | 22.7% |
| King | 28.5% | 29.1% | 30.0% | 30.2% | 24.6% |
| Vaughan | 22.3% | 23.2% | 24.0% | 24.7% | 24.6% |
| Springwater | 20.0% | 21.2% | 22.4% | 23.6% | 24.8% |
| St Marys | | | | 23.5% | 25.2% |
| Brant County | | 24.0% | 23.0% | 23.1% | 25.3% |
| Ottawa | 25.8% | 25.8% | 26.2% | 25.8% | 25.9% |
| Lincoln | 24.9% | 25.9% | 25.5% | 25.9% | 26.9% |
| Centre Wellington | | | | 26.1% | 27.0% |
| Grimsby | | | | 26.9% | 27.4% |
| Minto | | | | 26.8% | 27.9% |
| North Bay | 24.4% | 25.2% | 27.0% | 27.7% | 28.0% |
| Aurora | 25.7% | | 27.0% | 27.7% | 28.1% |
| Mapleton | | | | 26.3% | 28.2% |
| Saugeen Shores | | 24.6% | 25.8% | 27.3% | 28.3% |
| Markham | 24.6% | 25.3% | 26.4% | 27.6% | 28.5% |
| Tecumseh | | | | | 28.7% |
| Cambridge | 31.0% | 31.0% | 31.0% | 30.1% | 29.1% |
| North Middlesex | | | | | 29.4% |
| Fort Erie | 26.6% | 26.6% | 27.7% | 28.5% | 29.6% |
| Strathroy-Caradoc | | | 28.1% | 29.9% | 29.7% |
| Windsor | 36.3% | 6.7% | 16.6% | 23.3% | 30.0% |
| Hamilton | 31.4% | 29.6% | 30.5% | 30.8% | 30.6% |

## Water Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Leamington | | | | 30.2% | 30.8% |
| Orangeville | 30.3% | | 32.6% | 31.4% | 30.9% |
| Parry Sound | | | | 29.6% | 31.2% |
| The Blue Mountains | 25.7% | 27.4% | 28.8% | 30.1% | 31.4% |
| Erin | | | | 30.4% | 31.7% |
| London | 29.8% | 30.1% | 31.5% | 31.4% | 32.0% |
| Thorold | 30.9% | 32.4% | 30.1% | 31.0% | 32.2% |
| Waterloo | 29.4% | 30.4% | 30.6% | 31.5% | 32.2% |
| Port Colborne | | 33.7% | | 33.4% | 32.3% |
| Toronto | 36.7% | 33.8% | 33.4% | 33.0% | 32.4% |
| Kingston | 29.7% | 30.3% | 31.2% | 31.3% | 32.5% |
| Espanola | | | | | 32.6% |
| Belleville | 32.9% | 33.1% | 31.2% | 31.8% | 32.9% |
| North Perth | | | | | 33.1% |
| Greater Sudbury | 31.2% | 31.7% | 32.6% | 33.5% | 34.7% |
| Welland | 29.5% | 30.9% | 32.6% | 33.8% | 35.1% |
| Prince Edward County | 28.2% | 30.1% | 31.8% | 33.6% | 35.3% |
| Wellington North | | | | 34.2% | 35.6% |
| Kenora | 32.5% | 33.7% | 34.4% | 34.9% | 35.9% |
| Pelham | 30.7% | 31.4% | 33.0% | 34.7% | 36.5% |
| Guelph-Eramosa | | | | 34.7% | 36.7% |
| Cornwall | | 37.7% | 37.3% | 37.5% | 37.3% |
| Chatham-Kent | | | | 36.7% | 37.8% |
| Sarnia | 33.2% | 34.0% | 35.4% | 36.5% | 38.1% |
| Kingsville | 31.8% | 33.2% | 34.4% | 36.5% | 38.1% |
| Sault Ste Marie | 37.2% | 37.5% | 37.9% | 37.8% | 38.4% |
| Kincardine | | | | 37.4% | 38.8% |
| Niagara Falls | 37.0% | 38.3% | 39.8% | | 38.9% |
| Quinte West | 39.1% | 40.3% | 40.8% | 41.7% | 39.4% |
| Newmarket | 37.0% | 38.5% | 39.0% | 38.7% | 39.6% |
| Orillia | | 35.8% | 37.1% | 38.8% | 40.0% |
| Haldimand | | | | | 41.0% |
| Guelph | 40.9% | 38.1% | 39.3% | 40.8% | 41.3% |
| Timmins | 36.3% | 37.1% | 39.1% | 40.8% | 41.6% |

## Water Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Peterborough | 44.1% | 43.2% | 44.4% | 45.7% | 43.3% |
| Stratford | 43.5% | 44.0% | 44.3% | 45.7% | 45.7% |
| Grey Highlands | | | 47.4% | 46.3% | 46.7% |
| East Gwillimbury | 40.0% | 41.9% | 43.7% | 45.6% | 47.5% |
| Brockville | 47.2% | 46.4% | 47.1% | 47.2% | 48.1% |
| Collingwood | | | 48.2% | 49.9% | 51.1% |
| St Thomas | 49.9% | 48.6% | 50.1% | 51.3% | 52.0% |
| Owen Sound | 44.3% | 34.8% | 54.6% | 53.3% | 54.4% |
| Thunder Bay | 53.2% | 54.1% | 54.3% | 54.6% | 55.2% |
| Greenstone | | 59.4% | 50.9% | 53.2% | 55.7% |
| Meaford | 47.7% | 51.0% | 54.9% | 59.0% | 60.3% |
| Elliot Lake | | | 79.8% | 81.5% | 83.6% |
| **Average** | **27.9%** | **30.5%** | **32.8%** | **33.0%** | **33.7%** |
| **Median** | **29.5%** | **30.4%** | **31.2%** | **31.2%** | **32.1%** |
| Region Peel | 21.3% | 22.1% | 20.4% | 20.3% | 20.5% |
| Region Halton | 18.8% | 20.9% | 20.5% | 21.7% | 22.4% |
| Region York | 24.1% | 23.1% | 23.6% | 23.5% | 24.2% |
| Region Durham | 24.1% | 24.9% | 26.2% | 26.2% | 27.2% |
| District Muskoka | 32.8% | 0.0% | 35.3% | 37.8% | 40.0% |
| Region Niagara | 45.4% | 46.6% | 47.0% | 45.5% | 46.1% |
| Region Waterloo | 46.2% | 46.0% | 46.8% | 47.9% | 47.8% |
| **Average** | **30.4%** | **26.2%** | **31.4%** | **31.8%** | **32.6%** |
| **Median** | **24.1%** | **23.1%** | **26.2%** | **26.2%** | **27.2%** |

## Wastewater Asset Consumption Ratio

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| King | 11.1% | 12.3% | 13.4% | 5.6% | 4.0% |
| Tillsonburg | | 33.2% | 4.1% | 4.1% | 4.1% |
| Whitchurch-Stouffville | 11.6% | 8.5% | 9.9% | 11.4% | 12.4% |
| Strathroy-Caradoc | | | 15.7% | 16.4% | 16.0% |
| Brockville | 62.4% | 10.0% | 12.3% | 14.6% | 16.9% |
| Woolwich | 16.3% | 16.6% | 16.6% | 17.3% | 17.4% |
| North Middlesex | | | | | 19.6% |
| Middlesex Centre | 19.7% | 15.6% | 17.4% | 19.4% | 21.0% |
| Prince Edward County | 13.0% | 15.3% | 17.6% | 18.9% | 21.1% |
| Aurora | 21.2% | | 18.4% | 21.3% | 21.6% |
| Georgina | 17.7% | 18.9% | 20.1% | 21.4% | 22.5% |
| Vaughan | 19.9% | 21.0% | 22.2% | 22.9% | 23.1% |
| Thorold | 23.2% | 22.8% | 23.9% | 22.5% | 23.7% |
| St Marys | | | | 22.8% | 23.7% |
| Niagara-on-the-Lake | 19.9% | 21.1% | 22.3% | 23.6% | 24.8% |
| Wilmot | 25.1% | 26.9% | 28.8% | 30.6% | 25.3% |
| Wellington North | | | | 24.1% | 26.0% |
| Ottawa | 24.2% | 24.7% | 25.1% | 25.6% | 26.2% |
| Centre Wellington | | | | 25.0% | 26.5% |
| The Blue Mountains | 22.3% | 23.9% | 25.2% | 25.8% | 27.1% |
| Welland | 26.0% | 27.1% | 27.2% | 26.5% | 27.6% |
| Springwater | 23.6% | 24.8% | 26.0% | 27.2% | 27.9% |
| Lincoln | 24.4% | 25.4% | 25.8% | 26.6% | 28.0% |
| Kitchener | 29.5% | 30.9% | 28.3% | 28.9% | 28.5% |
| Innisfil | 26.7% | 27.9% | 27.9% | 28.5% | 28.6% |
| Fort Erie | 27.1% | 25.1% | 26.6% | 27.9% | 28.7% |
| Belleville | 26.0% | 26.8% | 26.9% | 28.1% | 28.8% |
| Grimsby | | | | 28.1% | 29.0% |
| Parry Sound | | | | 27.2% | 29.0% |
| Guelph-Eramosa | | | | 27.8% | 29.3% |
| Saugeen Shores | 0.0% | 24.2% | 25.9% | 27.5% | 29.4% |
| Waterloo | 30.3% | 30.6% | 29.8% | 29.3% | 29.6% |
| Brant County | | 29.5% | 29.6% | 31.1% | 29.8% |
| Owen Sound | 37.1% | 75.4% | 53.9% | 46.5% | 30.0% |

## Wastewater Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| West Lincoln | 24.3% | 25.7% | 27.4% | 28.6% | 30.2% |
| Orangeville | 33.7% | 0.0% | 38.3% | 28.9% | 30.6% |
| Tecumseh | | | | | 30.9% |
| Markham | 27.5% | 28.2% | 29.3% | 30.5% | 31.6% |
| Peterborough | 40.5% | 36.1% | 35.6% | 31.1% | 31.8% |
| Haldimand | | | | | 33.0% |
| Hamilton | 34.1% | 32.4% | 31.3% | 32.2% | 33.1% |
| North Bay | 34.5% | 35.6% | 36.0% | 36.4% | 34.1% |
| Barrie | 26.5% | 29.0% | 30.9% | 33.2% | 34.4% |
| Timmins | 36.7% | 38.1% | 37.6% | 38.5% | 34.9% |
| St Catharines | 32.4% | 32.4% | 33.4% | 34.1% | 35.0% |
| Kingston | 28.6% | 30.9% | 32.0% | 33.6% | 35.9% |
| North Perth | | | | | 36.2% |
| Kingsville | 29.3% | 30.7% | 33.0% | 34.3% | 36.3% |
| Espanola | | | | | 36.9% |
| Cornwall | | 55.4% | 55.5% | 53.9% | 37.0% |
| Leamington | | | | 35.4% | 37.3% |
| Cambridge | 42.3% | 42.6% | 43.1% | 41.9% | 37.6% |
| Kenora | 35.0% | 36.7% | 37.0% | 37.4% | 37.9% |
| Lambton Shores | 31.9% | 33.2% | 34.8% | 36.4% | 38.0% |
| Windsor | 38.3% | 33.5% | 35.0% | 36.6% | 38.1% |
| Stratford | 29.2% | 29.8% | 37.0% | 37.6% | 38.5% |
| Newmarket | 37.5% | 38.7% | 38.7% | 38.5% | 39.5% |
| Collingwood | | | 36.2% | 37.4% | 39.6% |
| Minto | | | | 38.5% | 39.6% |
| Meaford | 36.3% | 37.3% | 38.4% | 39.5% | 39.8% |
| London | 36.0% | 37.6% | 37.9% | 39.6% | 41.2% |
| Greater Sudbury | 42.4% | 44.1% | 45.3% | 46.8% | 41.3% |
| Sault Ste Marie | 38.4% | 39.0% | 40.8% | 41.2% | 42.4% |
| Kincardine | | | | 41.6% | 42.6% |
| Orillia | | 39.1% | 40.4% | 41.9% | 43.2% |
| Quinte West | 44.6% | 44.0% | 43.1% | 42.7% | 43.9% |
| Port Colborne | | 42.3% | | 44.5% | 46.3% |
| Toronto | 43.5% | 44.9% | 45.5% | 46.5% | 46.7% |

## Wastewater Asset Consumption Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Sarnia | 39.3% | 41.0% | 42.7% | 44.9% | 47.2% |
| St Thomas | 41.6% | 42.9% | 44.6% | 46.1% | 47.3% |
| East Gwillimbury | 40.2% | 42.0% | 43.8% | 45.6% | 47.5% |
| Pelham | 42.7% | 44.1% | 45.5% | 47.2% | 47.5% |
| Greenstone | | 46.1% | 48.9% | 45.8% | 47.9% |
| Niagara Falls | 47.7% | 48.7% | 49.9% | | 49.0% |
| Guelph | 48.6% | 48.9% | 48.2% | 48.5% | 49.5% |
| Chatham-Kent | | | | 47.8% | 49.7% |
| Grey Highlands | | | 47.9% | 50.0% | 51.4% |
| Thunder Bay | 59.7% | 61.7% | 62.9% | 62.2% | 63.5% |
| Elliot Lake | | | 80.2% | 81.4% | 80.7% |
| **Average** | **31.1%** | **32.4%** | **33.5%** | **33.5%** | **33.7%** |
| **Median** | **29.9%** | **30.9%** | **33.0%** | **32.2%** | **33.0%** |
| Region York | 17.8% | 18.9% | 18.5% | 19.1% | 15.8% |
| Region Peel | 23.0% | 24.0% | 24.7% | 25.7% | 26.6% |
| Region Halton | 27.6% | 27.3% | 28.4% | 28.8% | 27.0% |
| Region Durham | 28.0% | 29.2% | 30.5% | 29.9% | 31.4% |
| District Muskoka | 32.9% | 34.7% | 37.3% | 39.9% | 39.5% |
| Region Niagara | 42.9% | 48.1% | 46.0% | 46.8% | 48.5% |
| Region Waterloo | 57.3% | 55.2% | 52.0% | 48.3% | 49.9% |
| **Average** | **32.8%** | **33.9%** | **33.9%** | **34.1%** | **34.1%** |
| **Median** | **28.0%** | **29.2%** | **30.5%** | **29.9%** | **31.4%** |

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

| Municipalities | 2015 Water Reserves as % Total Water Own Source Revenues | 2015 Water Reserves as % Closing Amortization Water |
|---|---|---|
| Kitchener | -4.4% | -8.7% |
| Innisfil | -9.8% | -4.4% |
| King | -3.3% | -3.3% |
| Elliot Lake | 0.0% | 0.0% |
| Espanola | 0.0% | 0.0% |
| Sault Ste Marie | 0.0% | 0.0% |
| Timmins | 0.0% | 0.0% |
| Waterloo | 0.0% | 0.0% |
| Welland | 0.0% | 0.0% |
| Wellington North | 0.0% | 0.0% |
| Fort Erie | 0.0% | 0.0% |
| Thunder Bay | 0.3% | 0.1% |
| Greenstone | 1.0% | 0.2% |
| Meaford | 8.4% | 0.9% |
| Middlesex Centre | 3.3% | 1.1% |
| Ottawa | 9.2% | 2.1% |
| Owen Sound | 13.9% | 2.8% |
| Chatham-Kent | 15.7% | 3.4% |
| Aurora | 8.8% | 3.6% |
| North Middlesex | 13.0% | 5.0% |
| Niagara Falls | 23.8% | 5.1% |
| Peterborough | 42.4% | 6.4% |
| Hamilton | 26.7% | 8.0% |
| Kenora | 33.6% | 8.9% |
| Prince Edward County | 49.1% | 9.0% |
| St Thomas | 77.6% | 9.2% |
| Sarnia | 36.2% | 9.4% |
| Saugeen Shores | 59.4% | 10.2% |
| West Lincoln | 33.9% | 10.9% |
| Greater Sudbury | 51.0% | 11.2% |
| North Perth | 37.0% | 11.9% |
| Quinte West | 76.0% | 13.6% |

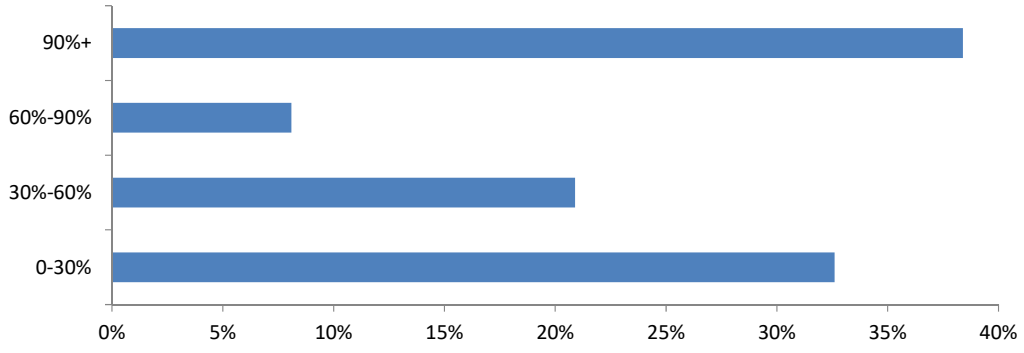
| Municipalities | 2015 Water Reserves as % Total Water Own Source Revenues | 2015 Water Reserves as % Closing Amortization Water |
|---|---|---|
| Cornwall | 51.2% | 14.4% |
| Cambridge | 12.3% | 14.6% |
| Georgina | 120.9% | 15.2% |
| Grimsby | 43.6% | 16.1% |
| East Gwillimbury | 50.4% | 17.4% |
| Collingwood | 98.0% | 17.4% |
| Orangeville | 50.9% | 17.5% |
| North Bay | 55.7% | 18.9% |
| Orillia | 120.9% | 19.6% |
| Niagara-on-the-Lake | 50.8% | 21.1% |
| Brockville | 52.0% | 22.2% |
| London | 83.1% | 22.6% |
| Lambton Shores | 146.3% | 23.6% |
| Guelph-Eramosa | 138.5% | 24.0% |
| Kingston | 112.2% | 24.2% |
| St Catharines | 60.5% | 25.9% |
| Minto | 123.9% | 26.4% |
| Stratford | 86.6% | 27.7% |
| Erin | 110.4% | 27.8% |
| Barrie | 76.5% | 28.0% |
| Wilmot | 67.0% | 30.4% |
| Leamington | 94.8% | 30.6% |
| Belleville | 110.4% | 31.5% |
| Pelham | 94.1% | 34.3% |
| Markham | 103.4% | 35.0% |
| Port Colborne | 162.8% | 36.9% |
| Parry Sound | 155.7% | 37.7% |
| Kingsville | 141.2% | 38.5% |
| Strathroy-Caradoc | 167.7% | 39.0% |
| The Blue Mountains | 188.9% | 42.7% |
| Mapleton | 251.9% | 43.4% |
| Brant County | 107.5% | 43.6% |

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

| Municipalities | 2015 Water Reserves as % Total Water Own Source Revenues | 2015 Water Reserves as % Closing Amortization Water |
|---|---|---|
| Toronto | 126.2% | 47.6% |
| Guelph | 188.6% | 49.2% |
| Vaughan | 91.6% | 51.3% |
| St Marys | 112.7% | 52.1% |
| Springwater | 189.2% | 56.1% |
| Grey Highlands | 201.6% | 57.8% |
| Tecumseh | 191.7% | 58.6% |
| Lincoln | 178.4% | 58.9% |
| Centre Wellington | 202.2% | 60.4% |
| Thorold | 136.0% | 61.3% |
| Kincardine | 319.1% | 63.8% |
| Haldimand | 277.6% | 64.7% |
| Whitchurch-Stouffville | 57.4% | 70.4% |
| Woolwich | 123.5% | 77.0% |
| Newmarket | 154.3% | 79.6% |
| **Average** | **81.6%** | **24.0%** |
| **Median** | **60.5%** | **18.9%** |

| Municipalities | 2015 Water Reserves as % Total Water Own Source Revenues | 2015 Water Reserves as % Closing Amortization Water |
|---|---|---|
| District Muskoka | 135.5% | 12.5% |
| Region Waterloo | 66.8% | 13.7% |
| Region Peel | 81.7% | 14.9% |
| Region Durham | 80.8% | 20.6% |
| Region Halton | 116.5% | 24.3% |
| Region York | 76.2% | 39.1% |
| Region Niagara | 176.2% | 39.6% |
| **Average** | **104.8%** | **23.5%** |
| **Median** | **81.7%** | **20.6%** |

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




- 33% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 21% have a ratio of 30-60%
- 8% have a ratio of 60-90%
- 38% have a ratio of 90%+

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

| Municipalities | 2015 WW Reserves as % Total WW Own Source Revenues | 2015 WW Reserves as % Closing Amortization Wastewater |
|---|---|---|
| Stratford | -66.0% | -21.8% |
| North Perth | -44.0% | -11.3% |
| Tecumseh | -20.5% | -8.1% |
| Kingsville | -17.7% | -2.2% |
| Greenstone | 0.0% | 0.0% |
| Markham | 0.0% | 0.0% |
| Prince Edward County | 0.0% | 0.0% |
| Timmins | 0.0% | 0.0% |
| Waterloo | 0.0% | 0.0% |
| Ottawa | 0.6% | 0.1% |
| Sault Ste Marie | 3.3% | 0.9% |
| Chatham-Kent | 6.1% | 0.9% |
| Welland | 0.9% | 1.1% |
| Thunder Bay | 9.3% | 1.3% |
| Toronto | 8.6% | 1.7% |
| North Middlesex | 11.3% | 2.2% |
| St Marys | 8.3% | 2.8% |
| Kitchener | 3.6% | 3.1% |
| Middlesex Centre | 12.1% | 3.3% |
| Niagara Falls | 37.0% | 4.1% |
| Barrie | 29.2% | 4.7% |
| Saugeen Shores | 30.1% | 5.8% |
| Aurora | 10.0% | 5.8% |
| North Bay | 23.8% | 6.4% |
| Cornwall | 52.1% | 6.7% |
| Windsor | 19.8% | 6.7% |
| Greater Sudbury | 52.2% | 7.1% |
| Kenora | 28.8% | 7.9% |
| Niagara-on-the-Lake | 26.6% | 8.6% |
| Lambton Shores | 46.6% | 9.4% |
| St Catharines | 57.7% | 9.4% |

| Municipalities | 2015 WW Reserves as % Total WW Own Source Revenues | 2015 WW Reserves as % Closing Amortization Wastewater |
|---|---|---|
| Owen Sound | 32.3% | 10.1% |
| Sarnia | 39.4% | 10.2% |
| Quinte West | 54.1% | 10.7% |
| Belleville | 68.5% | 11.8% |
| Pelham | 38.8% | 12.0% |
| Elliot Lake | 102.0% | 14.1% |
| Parry Sound | 69.3% | 15.9% |
| Port Colborne | 214.1% | 16.2% |
| Guelph-Eramosa | 96.2% | 17.1% |
| East Gwillimbury | | 17.7% |
| Georgina | 260.2% | 19.7% |
| West Lincoln | 48.3% | 20.3% |
| Espanola | 129.9% | 21.4% |
| Orillia | 95.4% | 21.4% |
| London | 172.8% | 23.9% |
| St Thomas | 149.0% | 25.5% |
| Wilmot | 62.6% | 26.2% |
| Meaford | 94.6% | 26.3% |
| Leamington | 158.5% | 26.7% |
| Cambridge | 39.6% | 27.1% |
| Brockville | 54.1% | 28.3% |
| Kingston | 128.8% | 28.5% |
| Orangeville | 72.6% | 31.7% |
| Grey Highlands | 170.4% | 34.0% |
| Haldimand | 149.2% | 35.2% |
| Fort Erie | 57.6% | 36.0% |
| Thorold | 84.1% | 36.4% |
| Minto | 227.2% | 37.3% |
| Centre Wellington | 162.9% | 40.4% |
| Guelph | 199.2% | 42.2% |
| Hamilton | 205.2% | 44.3% |

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

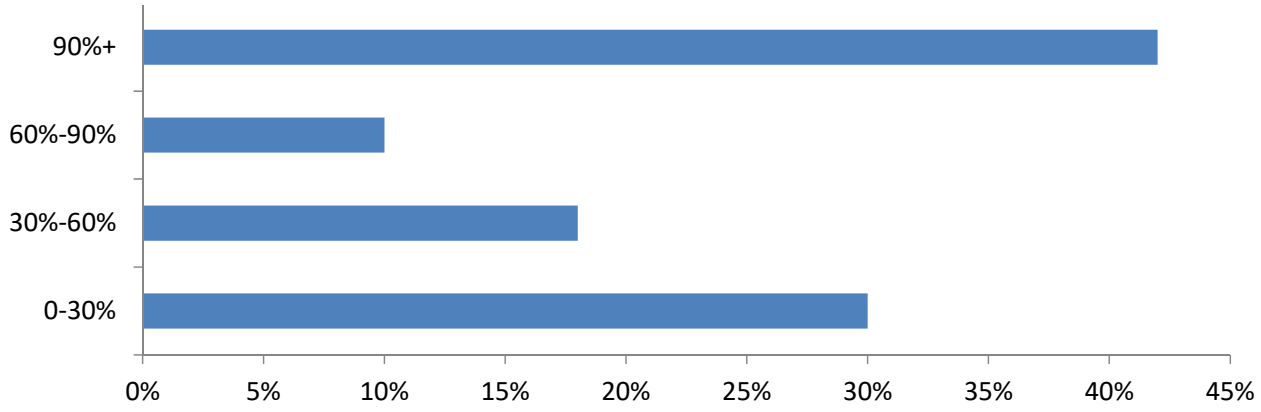
| Municipalities | 2015 WW Reserves as % Total WW Own Source Revenues | 2015 WW Reserves as % Closing Amortization Wastewater |
|---|---|---|
| Vaughan | 70.7% | 47.0% |
| Brant County | 148.4% | 47.1% |
| Newmarket | 116.3% | 47.6% |
| Strathroy-Caradoc | 125.6% | 50.3% |
| Innisfil | 229.4% | 53.0% |
| Collingwood | 189.0% | 57.8% |
| Kincardine | 380.0% | 59.4% |
| Wellington North | 232.6% | 62.0% |
| Springwater | 263.5% | 63.7% |
| The Blue Mountains | 554.4% | 77.1% |
| Whitchurch-Stouffville | 65.0% | 89.6% |
| Peterborough | 192.3% | 94.9% |
| Lincoln | 475.1% | 101.7% |
| King | 128.7% | 114.2% |
| Woolwich | 189.8% | 125.0% |
| Mapleton | 265.2% | |
| **Average** | **96.0%** | **24.9%** |
| **Median** | **57.7%** | **16.2%** |

| Municipalities | 2015 WW Reserves as % Total WW Own Source Revenues | 2015 WW Reserves as % Closing Amortization Wastewater |
|---|---|---|
| Region Waterloo | 25.1% | 5.5% |
| District Muskoka | 148.7% | 8.5% |
| Region Niagara | 76.2% | 15.5% |
| Region York | 39.4% | 16.4% |
| Region Halton | 97.6% | 19.9% |
| Region Durham | 114.1% | 28.4% |
| Region Peel | 245.5% | 30.9% |
| **Average** | **106.7%** | **17.9%** |
| **Median** | **97.6%** | **16.4%** |

As shown below:

- 30% of the municipalities surveyed have a water reserve balance as a percentage of own source revenues 30% or lower
- 18% have a ratio of 30-60%
- 10% have a ratio of 60-90%
- 42% have a ratio of 90%+

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



## Water Reserves Per Capita

| Municipality | Water Reserves Per Capita |
|---|---|
| Innisfil | $ (30) |
| Kitchener | $ (7) |
| King | $ (5) |
| North Dumfries | $ (1) |
| Elliot Lake | $ - |
| Espanola | $ - |
| Sault Ste Marie | $ - |
| Timmins | $ - |
| Waterloo | $ - |
| Welland | $ - |
| Wellington North | $ - |
| Fort Erie | $ 0 |
| Thunder Bay | $ 1 |
| Greenstone | $ 4 |
| Middlesex Centre | $ 5 |
| Aurora | $ 14 |
| Ottawa | $ 14 |
| Meaford | $ 16 |
| Cambridge | $ 27 |
| Niagara Falls | $ 27 |
| West Lincoln | $ 28 |
| North Middlesex | $ 30 |
| Chatham-Kent | $ 32 |
| Owen Sound | $ 35 |
| Hamilton | $ 44 |
| North Perth | $ 48 |
| Georgina | $ 53 |
| St Catharines | $ 54 |
| Whitchurch-Stouffville | $ 58 |
| Prince Edward County | $ 72 |
| Sarnia | $ 73 |

| Municipality | Water Reserves Per Capita |
|---|---|
| Peterborough | $ 76 |
| Kenora | $ 77 |
| Wilmot | $ 82 |
| Cornwall | $ 82 |
| Guelph-Eramosa | $ 86 |
| Greater Sudbury | $ 88 |
| Grimsby | $ 93 |
| Brockville | $ 93 |
| Orangeville | $ 97 |
| Woolwich | $ 104 |
| Mapleton | $ 108 |
| Stratford | $ 108 |
| Quinte West | $ 110 |
| Saugeen Shores | $ 122 |
| Pelham | $ 123 |
| Barrie | $ 129 |
| North Bay | $ 130 |
| East Gwillimbury | $ 132 |
| Erin | $ 137 |
| Vaughan | $ 139 |
| London | $ 155 |
| Niagara-on-the-Lake | $ 157 |
| Markham | $ 157 |
| Port Colborne | $ 169 |
| Brant County | $ 171 |
| Toronto | $ 178 |
| Grey Highlands | $ 188 |
| Kingston | $ 213 |
| Lincoln | $ 216 |
| Orillia | $ 217 |
| Minto | $ 224 |

| Municipality | Water Reserves Per Capita |
|---|---|
| Springwater | $ 227 |
| Thorold | $ 245 |
| St Thomas | $ 251 |
| Collingwood | $ 252 |
| St Marys | $ 267 |
| Belleville | $ 268 |
| Newmarket | $ 269 |
| Centre Wellington | $ 288 |
| Kingsville | $ 322 |
| Strathroy-Caradoc | $ 344 |
| Guelph | $ 374 |
| Tecumseh | $ 394 |
| Leamington | $ 404 |
| Parry Sound | $ 553 |
| Lambton Shores | $ 566 |
| Haldimand | $ 579 |
| Kincardine | $ 672 |
| The Blue Mountains | $ 1,139 |
| **Average** | **$ 152** |
| **Median** | **$ 100** |
| Region Waterloo | $ 66 |
| Region York | $ 73 |
| Region Peel | $ 111 |
| Region Durham | $ 114 |
| Region Niagara | $ 165 |
| Region Halton | $ 176 |
| District Muskoka | $ 179 |
| **Average** | **$ 126** |
| **Median** | **$ 114** |

## Wastewater Reserves Per Capita

| Municipality | WW Reserves Per Capita |
|---|---|
| Stratford | $ (132) |
| North Perth | $ (97) |
| Tecumseh | $ (33) |
| Kingsville | $ (14) |
| Greenstone | $ - |
| Markham | $ - |
| Prince Edward County | $ - |
| Timmins | $ - |
| Waterloo | $ - |
| Ottawa | $ 1 |
| Welland | $ 2 |
| Kitchener | $ 6 |
| Sault Ste Marie | $ 7 |
| Erin | $ 9 |
| Chatham-Kent | $ 10 |
| North Middlesex | $ 11 |
| Toronto | $ 14 |
| Aurora | $ 14 |
| Middlesex Centre | $ 16 |
| Thunder Bay | $ 18 |
| St Marys | $ 19 |
| St Catharines | $ 31 |
| North Bay | $ 35 |
| Pelham | $ 35 |
| Niagara Falls | $ 36 |
| West Lincoln | $ 45 |
| Niagara-on-the-Lake | $ 53 |
| East Gwillimbury | $ 53 |
| Windsor | $ 57 |
| Barrie | $ 61 |

| Municipality | WW Reserves Per Capita |
|---|---|
| Wilmot | $ 61 |
| Whitchurch-Stouffville | $ 61 |
| Saugeen Shores | $ 64 |
| Kenora | $ 64 |
| Lambton Shores | $ 65 |
| Quinte West | $ 66 |
| Guelph-Eramosa | $ 67 |
| Owen Sound | $ 74 |
| Cambridge | $ 77 |
| Sarnia | $ 83 |
| King | $ 88 |
| Cornwall | $ 93 |
| Georgina | $ 94 |
| Port Colborne | $ 95 |
| Greater Sudbury | $ 97 |
| Belleville | $ 109 |
| Meaford | $ 111 |
| Brockville | $ 117 |
| Mapleton | $ 124 |
| Woolwich | $ 125 |
| Springwater | $ 127 |
| Brant County | $ 128 |
| Vaughan | $ 134 |
| Orangeville | $ 140 |
| Grey Highlands | $ 143 |
| Elliot Lake | $ 163 |
| Thorold | $ 164 |
| Fort Erie | $ 168 |
| Strathroy-Caradoc | $ 185 |
| Grimsby | $ 194 |
| Newmarket | $ 213 |
| Espanola | $ 216 |

| Municipality | WW Reserves Per Capita |
|---|---|
| Orillia | $ 217 |
| St Thomas | $ 225 |
| Haldimand | $ 228 |
| Centre Wellington | $ 236 |
| London | $ 240 |
| Lincoln | $ 275 |
| Kingston | $ 277 |
| Parry Sound | $ 282 |
| Innisfil | $ 307 |
| Leamington | $ 325 |
| Hamilton | $ 356 |
| Peterborough | $ 358 |
| Guelph | $ 457 |
| Minto | $ 463 |
| Wellington North | $ 495 |
| Kincardine | $ 682 |
| Collingwood | $ 750 |
| The Blue Mountains | $ 2,467 |
| **Average** | **$ 158** |
| **Median** | **$ 85** |
| Region Waterloo | $ 25 |
| Region York | $ 49 |
| Region Niagara | $ 115 |
| Region Halton | $ 159 |
| District Muskoka | $ 163 |
| Region Durham | $ 208 |
| Region Peel | $ 218 |
| **Average** | **$ 134** |
| **Median** | **$ 159** |

## 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 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Aurora | 0.0% | | 0.0% | 0.0% | 0.0% |
| Cornwall | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| East Gwillimbury | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Elliot Lake | | | | 0.0% | 0.0% |
| Greenstone | | | 0.0% | 0.0% | 0.0% |
| Grimsby | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Guelph-Eramosa | | | | 0.0% | 0.0% |
| Haldimand | | | | | 0.0% |
| Innisfil | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kenora | | 0.8% | 0.6% | 0.5% | 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% | 0.0% |
| Markham | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Niagara Falls | 0.1% | 0.0% | 0.0% | | 0.0% |
| North Middlesex | | | | | 0.0% |
| Orangeville | 0.4% | | 0.0% | 0.0% | 0.0% |
| Orillia | 0.0% | 0.0% | 0.0% | 0.0% | 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% |
| Waterloo | 0.3% | 0.2% | 0.1% | 0.0% | 0.0% |
| West Lincoln | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Whitchurch-Stouffville | 0.0% | 0.0% | 0.5% | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kincardine | | | | 0.9% | 0.0% |
| Stratford | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Tecumseh | | | | | 0.1% |
| Vaughan | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| Strathroy-Caradoc | | | 0.3% | 0.3% | 0.2% |

## Water Debt Interest Cover Ratio (cont'd)

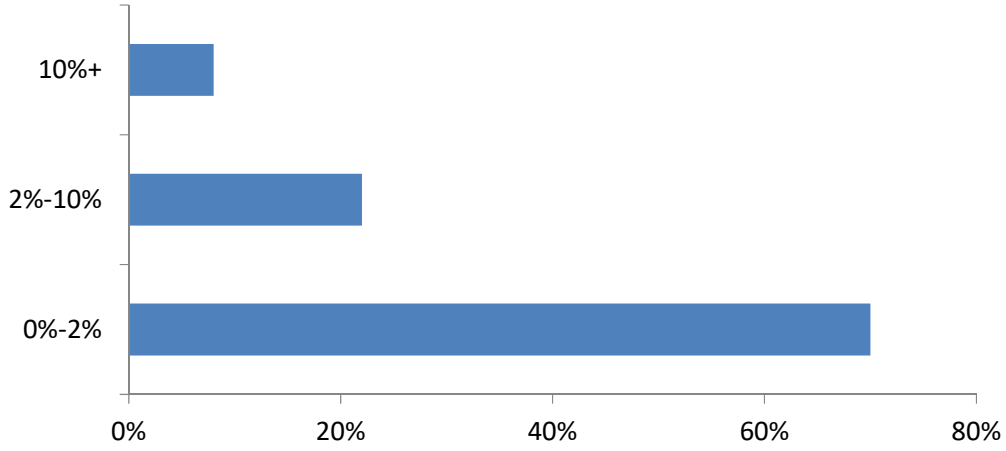
| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Erin | | | | 0.4% | 0.2% |
| Cambridge | 0.0% | 0.4% | 0.4% | 0.3% | 0.3% |
| Wellington North | | | | 0.4% | 0.4% |
| Woolwich | 0.7% | 0.7% | 0.6% | 0.5% | 0.5% |
| North Perth | | | | | 0.5% |
| Fort Erie | 1.3% | 1.0% | 0.8% | 0.6% | 0.5% |
| Guelph | 1.0% | 0.9% | 0.8% | 0.7% | 0.5% |
| Greater Sudbury | 1.2% | 0.7% | 0.7% | 0.6% | 0.6% |
| London | 0.4% | 0.5% | 0.6% | 0.6% | 0.6% |
| Brockville | 1.3% | 1.2% | 1.2% | 1.0% | 0.8% |
| Sault Ste Marie | 0.0% | 0.0% | 0.8% | 0.7% | 0.9% |
| Springwater | 7.4% | 6.1% | 1.2% | 1.1% | 1.0% |
| St Thomas | 1.3% | 1.4% | 0.0% | 1.2% | 1.0% |
| Niagara-on-the-Lake | 1.6% | 1.4% | 1.4% | 1.2% | 1.1% |
| Collingwood | | | 1.7% | 1.1% | 1.1% |
| Welland | 2.5% | 2.3% | 2.1% | 2.9% | 1.2% |
| St Catharines | 2.0% | 1.6% | 1.6% | 1.5% | 1.3% |
| Owen Sound | 2.3% | 2.0% | 1.6% | 1.1% | 1.3% |
| Hamilton | 0.1% | 1.0% | 1.1% | 1.2% | 1.5% |
| Pelham | 0.0% | 0.8% | 1.4% | 1.6% | 1.6% |
| Kingston | 0.9% | 0.8% | 0.7% | 1.8% | 1.6% |
| St Marys | | | 0.0% | 3.0% | 1.7% |
| The Blue Mountains | 2.7% | 2.9% | 2.5% | 1.9% | 1.8% |
| Port Colborne | 1.6% | 1.2% | | 1.0% | 1.8% |
| Newmarket | 2.5% | 2.4% | 2.2% | 2.0% | 1.9% |
| Grey Highlands | | | | 0.6% | 1.9% |
| Peterborough | 1.8% | 1.9% | 2.7% | 2.2% | 2.2% |
| Sarnia | 7.4% | 4.8% | 4.2% | 3.1% | 2.3% |
| Minto | | | 0.0% | 2.4% | 2.5% |
| North Bay | 3.7% | 3.3% | 3.0% | 3.3% | 3.3% |
| Belleville | 4.9% | 4.0% | 4.4% | 4.5% | 3.8% |
| Chatham-Kent | | | | 5.3% | 4.4% |
| Lambton Shores | 8.8% | 7.0% | 5.9% | 5.2% | 4.6% |
| Quinte West | 1.5% | 3.3% | 4.6% | 5.7% | 4.7% |

## Water Debt Interest Cover Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Centre Wellington | | | | 5.5% | 4.9% |
| Middlesex Centre | 0.9% | 7.8% | 6.8% | 6.2% | 5.4% |
| Ottawa | 4.6% | 5.2% | 5.9% | 5.7% | 5.7% |
| Parry Sound | | | 0.0% | 6.6% | 5.8% |
| Brant County | 0.0% | 7.0% | 7.0% | 6.8% | 6.1% |
| Espanola | | | | | 6.5% |
| Prince Edward County | 8.4% | 8.2% | 9.8% | 9.0% | 7.6% |
| Leamington | | | | 8.2% | 7.6% |
| Meaford | 12.0% | 11.1% | 10.2% | 9.4% | 7.7% |
| Thunder Bay | 10.1% | 8.9% | 9.0% | 8.8% | 8.4% |
| Georgina | 16.4% | 15.3% | 13.7% | 15.5% | 10.4% |
| Kingsville | 13.1% | 14.2% | 14.9% | 13.0% | 11.5% |
| Saugeen Shores | 0.0% | 16.6% | 15.1% | 14.1% | 12.4% |
| Barrie | 14.4% | 24.6% | 30.4% | 26.7% | 25.6% |
| **Average** | **2.5%** | **3.1%** | **2.7%** | **2.7%** | **2.3%** |
| **Median** | **0.7%** | **1.0%** | **0.7%** | **0.9%** | **0.6%** |

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Durham | 0.8% | 0.4% | 0.2% | 0.1% | 0.1% |
| Region Waterloo | 1.4% | 1.4% | 1.2% | 0.9% | 0.7% |
| Region Niagara | 1.4% | 1.4% | 1.4% | 1.4% | 1.4% |
| Region Halton | 4.8% | 5.9% | 5.6% | 5.1% | 4.6% |
| District Muskoka | 18.4% | 16.2% | 15.4% | 14.6% | 13.3% |
| Region Peel | 9.8% | 11.5% | 14.9% | 17.1% | 16.0% |
| Region York | 24.8% | 33.3% | 35.6% | 37.6% | 35.0% |
| **Average** | **8.8%** | **10.0%** | **10.6%** | **11.0%** | **10.2%** |
| **Median** | **4.8%** | **5.9%** | **5.6%** | **5.1%** | **4.6%** |

## Summary—Water Debt Interest Cover Ratio– Total Survey




- 70% of the municipalities surveyed have a debt interest ratio of 2% or less
- 22% have a ratio between 2%-10%
- 8% have a ratio that exceeds 10%

## Wastewater Debt Interest Cover Ratio

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| East Gwillimbury | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Aurora | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Toronto | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cambridge | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Elliot Lake | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kenora | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Kitchener | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Markham | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Orillia | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Pelham | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Sault Ste Marie | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St Thomas | 0.0% | 0.0% | 2.6% | 0.0% | 0.0% |
| Strathroy-Caradoc | 0.0% | 0.0% | 4.3% | 3.4% | 0.0% |
| Thorold | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Timmins | 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% | 0.5% | 0.0% | 0.0% |
| Wilmot | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Innisfil | 0.2% | 0.0% | 0.0% | 0.0% | 0.0% |
| Orangeville | 0.2% | | 0.0% | 0.0% | 0.0% |
| Port Colborne | 0.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| Springwater | 0.7% | 0.0% | 0.0% | 0.0% | 0.0% |
| Lincoln | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| The Blue Mountains | 4.0% | 2.9% | 1.8% | 1.2% | 0.0% |
| Guelph-Eramosa | | | | 0.0% | 0.0% |
| Haldimand | | | | | 0.0% |
| Kincardine | | | 0.0% | 0.0% | 0.0% |
| Vaughan | 0.2% | 0.1% | 0.1% | 0.1% | 0.1% |
| Woolwich | 0.7% | 0.5% | 0.6% | 0.5% | 0.4% |
| Cornwall | 0.0% | 0.0% | 0.3% | 1.5% | 0.4% |
| North Bay | 0.0% | 0.4% | 0.4% | 0.3% | 0.4% |

## Wastewater Debt Interest Cover Ratio (cont'd)

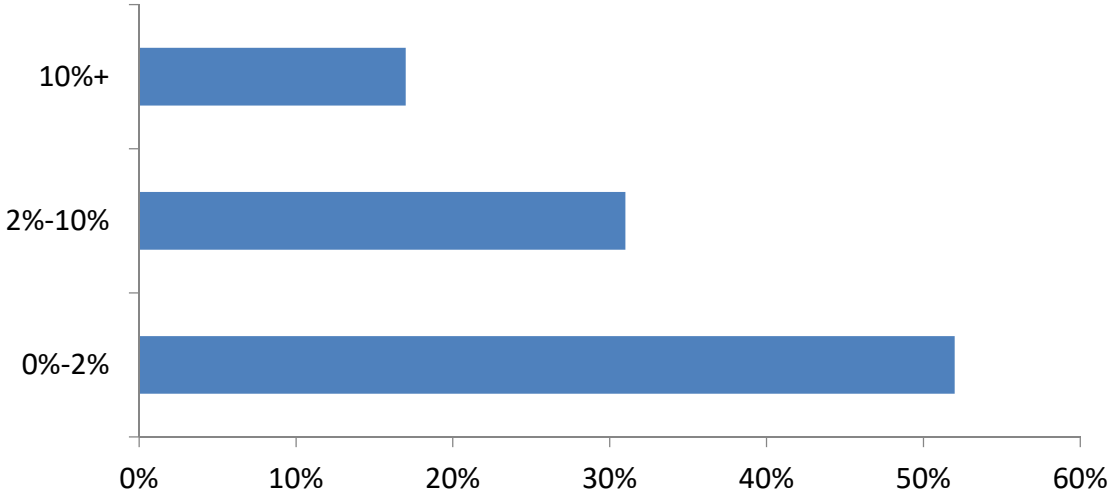
| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Guelph | 0.9% | 0.7% | 0.6% | 0.6% | 0.4% |
| Niagara-on-the-Lake | 0.8% | 0.8% | 0.7% | 0.6% | 0.5% |
| Welland | 0.6% | 0.7% | 0.7% | 0.8% | 0.6% |
| Waterloo | 0.1% | 0.0% | 0.0% | 0.5% | 0.8% |
| Hamilton | 0.1% | 0.8% | 0.9% | 1.0% | 1.2% |
| Windsor | 1.6% | 1.5% | 1.4% | 1.4% | 1.3% |
| Belleville | 5.0% | 2.5% | 0.7% | 1.3% | 1.4% |
| Fort Erie | 1.3% | 1.7% | 2.3% | 2.0% | 1.7% |
| North Perth | | | | | 1.8% |
| St Catharines | 4.5% | 3.2% | 3.1% | 2.3% | 1.8% |
| Newmarket | 2.8% | 2.5% | 2.2% | 2.0% | 1.8% |
| Lambton Shores | 3.2% | 3.2% | 2.7% | 2.3% | 1.8% |
| Meaford | 6.0% | 5.1% | 3.7% | 2.3% | 2.0% |
| Brockville | 1.4% | 0.9% | 0.8% | 0.6% | 2.4% |
| Sarnia | 0.4% | 0.8% | 3.6% | 3.1% | 2.5% |
| Grey Highlands | 0.0% | 0.0% | 1.0% | 3.0% | 2.7% |
| Peterborough | 1.7% | 1.8% | 2.2% | 3.0% | 2.9% |
| London | 0.0% | 3.8% | 3.4% | 3.7% | 3.2% |
| Greater Sudbury | 0.0% | 0.0% | 0.0% | 0.0% | 3.9% |
| St Marys | | | 0.0% | 4.8% | 4.0% |
| Thunder Bay | 6.6% | 5.8% | 5.8% | 5.2% | 4.2% |
| Niagara Falls | 6.1% | 5.8% | 6.8% | | 4.8% |
| Saugeen Shores | 0.0% | 8.8% | 7.7% | 6.4% | 5.3% |
| Ottawa | 4.8% | 4.9% | 5.3% | 5.0% | 5.3% |
| Tecumseh | | | | | 5.7% |
| Collingwood | | | 7.0% | 7.3% | 6.1% |
| Wellington North | | | | 7.4% | 6.1% |
| Minto | | | | 6.0% | 6.8% |
| Chatham-Kent | | | | 6.7% | 6.9% |
| Brant County | | 8.9% | 8.3% | 8.1% | 7.3% |

## Wastewater Debt Interest Cover Ratio (cont'd)

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Quinte West | 3.3% | 6.0% | 8.0% | 8.0% | 8.4% |
| Leamington | | | | 8.4% | 8.5% |
| Owen Sound | 5.2% | 7.0% | 5.4% | 4.6% | 8.6% |
| Kingsville | 6.6% | 9.5% | 8.1% | 7.9% | 8.7% |
| North Middlesex | | | | | 8.7% |
| Parry Sound | | | | 10.3% | 9.8% |
| Kingston | 14.0% | 12.6% | 11.7% | 11.2% | 10.5% |
| Centre Wellington | | | | 6.8% | 10.9% |
| Mapleton | | | | 15.0% | 11.9% |
| Espanola | | | | | 12.0% |
| Stratford | 20.0% | 17.5% | 16.6% | 14.1% | 13.1% |
| Barrie | 17.5% | 14.3% | 16.3% | 14.5% | 13.7% |
| Middlesex Centre | 6.0% | 2.8% | 9.9% | 15.9% | 15.7% |
| Prince Edward County | 0.0% | 17.6% | 15.6% | 20.1% | 15.7% |
| Georgina | 29.9% | 29.1% | 27.5% | 26.2% | 19.0% |
| Greenstone | | | 0.0% | 33.0% | 29.3% |
| King | 72.1% | 59.9% | 56.7% | 34.1% | 50.2% |
| **Average** | **3.9%** | **4.1%** | **4.0%** | **4.6%** | **4.6%** |
| **Median** | **0.4%** | **0.7%** | **0.7%** | **1.4%** | **1.8%** |

| Municipalities | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| Region Durham | 3.0% | 2.7% | 2.3% | 2.1% | 2.0% |
| Region Niagara | 5.9% | 5.5% | 5.3% | 5.2% | 5.0% |
| Region Halton | 4.1% | 6.0% | 6.1% | 5.6% | 5.1% |
| Region Waterloo | 0.0% | 0.0% | 4.2% | 6.9% | 8.4% |
| Region Peel | 10.2% | 13.7% | 19.0% | 19.1% | 17.9% |
| District Muskoka | 38.0% | 34.9% | 33.4% | 31.6% | 29.9% |
| Region York | 37.5% | 38.2% | 45.5% | 48.5% | 45.4% |
| **Average** | **14.1%** | **14.4%** | **16.5%** | **17.0%** | **16.2%** |
| **Median** | **5.9%** | **6.0%** | **6.1%** | **6.9%** | **8.4%** |

## Summary—Wastewater Debt Interest Cover Ratio—Total Survey




- 52% of the municipalities surveyed have a debt interest ratio of 2% or less
- 31% have a ratio between 2%-10%
- 17% have a ratio that exceeds 10%

## Water Debt Outstanding Per Capita

| Municipality | 2015 Water Debt Outstanding Per Capita |
|---|---|
| Aurora | $ - |
| Cornwall | $ - |
| East Gwillimbury | $ - |
| Elliot Lake | $ - |
| Greenstone | $ - |
| Innisfil | $ - |
| Kenora | $ - |
| Kitchener | $ - |
| Lincoln | $ - |
| Mapleton | $ - |
| Markham | $ - |
| Niagara Falls | $ - |
| Orangeville | $ - |
| Orillia | $ - |
| Sault Ste Marie | $ - |
| Thorold | $ - |
| Timmins | $ - |
| Toronto | $ - |
| Waterloo | $ - |
| West Lincoln | $ - |
| Whitchurch-Stouffville | $ - |
| Wilmot | $ - |
| Windsor | $ - |
| Grimsby | $ - |
| Kincardine | $ - |
| King | $ - |
| North Middlesex | $ - |
| Owen Sound | $ - |

| Municipality | 2015 Water Debt Outstanding Per Capita |
|---|---|
| Tecumseh | $ - |
| Stratford | $ 1 |
| Erin | $ 5 |
| North Dumfries | $ 5 |
| Woolwich | $ 13 |
| Wellington North | $ 16 |
| Greater Sudbury | $ 18 |
| Guelph | $ 21 |
| St Catharines | $ 25 |
| North Perth | $ 27 |
| Vaughan | $ 28 |
| Fort Erie | $ 28 |
| Strathroy-Caradoc | $ 32 |
| Haldimand | $ 33 |
| Brockville | $ 38 |
| Springwater | $ 40 |
| London | $ 43 |
| Collingwood | $ 49 |
| Sarnia | $ 49 |
| Welland | $ 52 |
| Cambridge | $ 56 |
| Guelph-Eramosa | $ 57 |
| Grey Highlands | $ 61 |
| Newmarket | $ 62 |
| Pelham | $ 72 |
| Niagara-on-the-Lake | $ 76 |
| St Thomas | $ 77 |
| Hamilton | $ 78 |

## Water Debt Outstanding Per Capita (cont'd)

| Municipality | 2015 Water Debt Outstanding Per Capita | |
|---|---|---|
| St Marys | $ | 81 |
| Georgina | $ | 93 |
| Peterborough | $ | 105 |
| Brant County | $ | 149 |
| Centre Wellington | $ | 160 |
| Kingston | $ | 185 |
| Minto | $ | 194 |
| The Blue Mountains | $ | 202 |
| Port Colborne | $ | 205 |
| Middlesex Centre | $ | 206 |
| Ottawa | $ | 213 |
| Meaford | $ | 230 |
| Kingsville | $ | 241 |
| Prince Edward County | $ | 252 |
| Quinte West | $ | 265 |
| Chatham-Kent | $ | 267 |
| North Bay | $ | 273 |
| Leamington | $ | 297 |
| Belleville | $ | 322 |
| Parry Sound | $ | 437 |
| Lambton Shores | $ | 465 |
| Thunder Bay | $ | 506 |
| Saugeen Shores | $ | 520 |
| Barrie | $ | 958 |
| Espanola | $ | 1,086 |
| **Average** | **$** | **111** |
| **Median** | **$** | **32** |

| Municipality | 2015 Water Debt Outstanding Per Capita | |
|---|---|---|
| Region Durham | $ | - |
| Region Waterloo | $ | 13 |
| Region Niagara | $ | 23 |
| Region Halton | $ | 183 |
| District Muskoka | $ | 377 |
| Region Peel | $ | 444 |
| Region York | $ | 855 |
| **Average** | **$** | **271** |
| **Median** | **$** | **183** |

## Wastewater Debt Outstanding Per Capita

| Municipality | Wastewater Debt Outstanding Per Capita |
|---|---|
| Aurora | $ - |
| Cambridge | $ - |
| Cornwall | $ - |
| East Gwillimbury | $ - |
| Elliot Lake | $ - |
| Espanola | $ - |
| Greenstone | $ - |
| Grimsby | $ - |
| Guelph-Eramosa | $ - |
| Innisfil | $ - |
| Kenora | $ - |
| Kincardine | $ - |
| Kitchener | $ - |
| Lincoln | $ - |
| Markham | $ - |
| Orangeville | $ - |
| Orillia | $ - |
| Pelham | $ - |
| Port Colborne | $ - |
| Sault Ste Marie | $ - |
| Springwater | $ - |
| St Thomas | $ - |
| The Blue Mountains | $ - |
| Thorold | $ - |
| Tillsonburg | $ - |
| Toronto | $ - |
| Wainfleet | $ - |
| West Lincoln | $ - |
| Whitchurch-Stouffville | $ - |

| Municipality | Wastewater Debt Outstanding Per Capita |
|---|---|
| Wilmot | $ - |
| Woolwich | $ - |
| Vaughan | $ 1 |
| Wellesley | $ 1 |
| St Catharines | $ 18 |
| Guelph | $ 19 |
| Niagara-on-the-Lake | $ 41 |
| Welland | $ 50 |
| Newmarket | $ 62 |
| Waterloo | $ 63 |
| Hamilton | $ 65 |
| Grey Highlands | $ 71 |
| North Bay | $ 77 |
| Owen Sound | $ 86 |
| Lambton Shores | $ 88 |
| Meaford | $ 98 |
| Niagara Falls | $ 105 |
| Sarnia | $ 105 |
| Brant County | $ 115 |
| Belleville | $ 124 |
| Fort Erie | $ 127 |
| Windsor | $ 133 |
| Haldimand | $ 135 |
| Georgina | $ 140 |
| North Middlesex | $ 142 |
| London | $ 156 |
| Kingsville | $ 156 |
| Strathroy-Caradoc | $ 164 |
| Peterborough | $ 169 |
| Mapleton | $ 171 |

## Wastewater Debt Outstanding Per Capita (cont'd)

| Municipality | Wastewater Debt Outstanding Per Capita | |
|---|---|---|
| Tecumseh | $ | 195 |
| Brockville | $ | 196 |
| St Marys | $ | 204 |
| Ottawa | $ | 213 |
| King | $ | 249 |
| Wellington North | $ | 256 |
| Saugeen Shores | $ | 261 |
| Greater Sudbury | $ | 276 |
| Chatham-Kent | $ | 296 |
| Minto | $ | 325 |
| Thunder Bay | $ | 343 |
| Quinte West | $ | 376 |
| Timmins | $ | 435 |
| Kingston | $ | 459 |
| Collingwood | $ | 508 |
| Middlesex Centre | $ | 568 |
| Leamington | $ | 582 |
| North Perth | $ | 608 |
| Barrie | $ | 617 |
| Centre Wellington | $ | 631 |
| Prince Edward County | $ | 660 |
| Parry Sound | $ | 769 |
| Stratford | $ | 890 |
| **Average** | **$** | **152** |
| **Median** | **$** | **71** |

| Municipality | Wastewater Debt Outstanding Per Capita | |
|---|---|---|
| Region Durham | $ | 59 |
| Region Niagara | $ | 145 |
| Region Halton | $ | 227 |
| Region Waterloo | $ | 229 |
| Region Peel | $ | 333 |
| District Muskoka | $ | 701 |
| Region York | $ | 1,328 |
| **Average** | **$** | **432** |
| **Median** | **$** | **229** |

## 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 Net Financial Liability Ratio | 2015 Water Net Financial Liability Ratio |
|---|---|---|
| Kincardine | (1.5) | (3.2) |
| Haldimand | | (2.6) |
| Mapleton | (2.6) | (2.5) |
| Tecumseh | | (1.9) |
| Lincoln | (2.1) | (1.8) |
| Guelph | (1.6) | (1.8) |
| Springwater | 0.4 | (1.6) |
| The Blue Mountains | (1.3) | (1.6) |
| Strathroy-Caradoc | (2.1) | (1.5) |
| Grey Highlands | (0.9) | (1.4) |
| Thorold | (1.1) | (1.4) |
| Toronto | (0.9) | (1.3) |
| Orillia | (0.9) | (1.2) |
| Newmarket | (1.1) | (1.2) |
| Woolwich | (0.6) | (1.1) |
| Erin | (0.8) | (1.1) |
| Markham | (1.0) | (1.0) |
| Centre Wellington | (0.8) | (0.9) |
| Stratford | (1.1) | (0.9) |
| Collingwood | 0.2 | (0.8) |
| St Marys | (0.4) | (0.8) |
| Vaughan | (0.7) | (0.7) |
| Wilmot | (0.6) | (0.7) |
| London | (0.5) | (0.6) |
| Whitchurch-Stouffville | (0.5) | (0.6) |

| Municipalities | 2014 Water Net Financial Liability Ratio | 2015 Water Net Financial Liability Ratio |
|---|---|---|
| St Thomas | (0.1) | (0.5) |
| Cornwall | (0.5) | (0.5) |
| Orangeville | (0.3) | (0.5) |
| East Gwillimbury | (0.4) | (0.5) |
| Guelph-Eramosa | (0.4) | (0.5) |
| Grimsby | (0.5) | (0.4) |
| Greater Sudbury | (0.4) | (0.4) |
| Pelham | (0.4) | (0.4) |
| Kingsville | (0.3) | (0.4) |
| West Lincoln | (0.5) | (0.3) |
| Kenora | (0.2) | (0.3) |
| St Catharines | (0.2) | (0.3) |
| Parry Sound | 0.0 | (0.3) |
| Brockville | (0.3) | (0.3) |
| Lambton Shores | 0.1 | (0.3) |
| Niagara-on-the-Lake | (0.3) | (0.3) |
| Leamington | (0.3) | (0.3) |
| Niagara Falls | | (0.2) |
| Minto | (0.2) | (0.2) |
| North Perth | | (0.2) |
| Kingston | (0.5) | (0.1) |
| Owen Sound | (0.2) | (0.1) |
| Brant County | (0.2) | (0.1) |
| North Middlesex | | (0.1) |
| Sarnia | 0.0 | (0.1) |

## Water Net Financial Liabilities Ratio (cont'd)

| Municipalities | 2014 Water Net Financial Liability Ratio | 2015 Water Net Financial Liability Ratio |
|---|---|---|
| Aurora | 0.1 | (0.1) |
| Greenstone | (0.0) | (0.0) |
| Elliot Lake | - | - |
| Timmins | - | - |
| Sault Ste Marie | - | - |
| Waterloo | - | - |
| King | 0.5 | 0.0 |
| Kitchener | (0.2) | 0.0 |
| Wellington North | 0.1 | 0.1 |
| Innisfil | (0.3) | 0.1 |
| Fort Erie | (0.1) | 0.1 |
| Cambridge | 0.0 | 0.1 |
| Peterborough | 0.2 | 0.2 |
| Hamilton | 0.2 | 0.2 |
| Belleville | 0.1 | 0.2 |
| Welland | 0.4 | 0.3 |
| Port Colborne | (1.1) | 0.4 |
| North Bay | 0.8 | 0.6 |
| Georgina | 2.0 | 0.9 |
| Quinte West | 0.9 | 1.1 |
| Meaford | 1.3 | 1.2 |
| Chatham-Kent | 1.4 | 1.2 |
| Prince Edward County | (0.3) | 1.2 |
| Ottawa | 1.2 | 1.3 |
| Middlesex Centre | 1.3 | 1.3 |
| Saugeen Shores | 2.1 | 1.9 |
| Thunder Bay | 2.0 | 2.1 |
| Espanola | | 3.5 |
| Barrie | 5.3 | 4.9 |
| **Average** | **(0.1)** | **(0.2)** |
| **Median** | **(0.3)** | **(0.3)** |

| Municipalities | 2014 Water Net Financial Liability Ratio | 2015 Water Net Financial Liability Ratio |
|---|---|---|
| Region Niagara | (1.6) | (1.5) |
| Region Durham | (0.7) | (0.8) |
| Region Waterloo | (0.3) | (0.5) |
| Region Halton | 0.3 | 0.0 |
| District Muskoka | 2.1 | 1.5 |
| Region Peel | 2.7 | 2.5 |
| Region York | 9.0 | 8.1 |
| **Average** | 1.6 | 1.3 |
| **Median** | 0.3 | 0.0 |

## Wastewater Net Financial Liabilities Ratio

| Municipalities | 2014 Wastewater Net Financial Liability Ratio | 2015 Wastewater Net Financial Liability Ratio |
|---|---|---|
| The Blue Mountains | (5.2) | (5.5) |
| Lincoln | (4.2) | (4.8) |
| Kincardine | (3.6) | (3.8) |
| Springwater | - | (2.6) |
| Innisfil | (2.2) | (2.3) |
| Port Colborne | (1.7) | (2.1) |
| Guelph | (1.8) | (1.9) |
| Woolwich | (1.9) | (1.9) |
| Hamilton | (1.5) | (1.7) |
| St Thomas | (1.6) | (1.5) |
| Espanola | | (1.3) |
| Wellington North | (1.0) | (1.1) |
| Elliot Lake | - | (1.0) |
| Peterborough | (1.5) | (1.0) |
| Guelph-Eramosa | (1.1) | (1.0) |
| Orillia | (0.7) | (1.0) |
| Grey Highlands | (0.6) | (0.9) |
| Thorold | (0.7) | (0.8) |
| Newmarket | (0.7) | (0.8) |
| Orangeville | (0.5) | (0.7) |
| Vaughan | (0.7) | (0.7) |
| Minto | (0.3) | (0.7) |
| Whitchurch-Stouffville | (0.6) | (0.7) |
| Wilmot | (0.5) | (0.6) |
| Haldimand | | (0.6) |
| Collingwood | (0.5) | (0.6) |
| London | (0.3) | (0.6) |
| Cornwall | (0.5) | (0.5) |
| West Lincoln | (0.5) | (0.5) |
| Cambridge | 0.4 | (0.4) |
| Pelham | (0.4) | (0.4) |
| Kenora | (0.1) | (0.3) |

| Municipalities | 2014 Wastewater Net Financial Liability Ratio | 2015 Wastewater Net Financial Liability Ratio |
|---|---|---|
| St Catharines | 0.0 | (0.2) |
| Brant County | (0.2) | (0.2) |
| Strathroy-Caradoc | 0.1 | (0.1) |
| Fort Erie | 0.0 | (0.1) |
| Meaford | 0.3 | (0.1) |
| Aurora | (0.1) | (0.1) |
| Toronto | (0.1) | (0.1) |
| Niagara-on-the-Lake | (0.3) | (0.1) |
| Kitchener | 0.1 | (0.0) |
| Sault Ste Marie | (0.0) | (0.0) |
| Greenstone | - | - |
| Markham | - | - |
| Owen Sound | 0.8 | 0.1 |
| Belleville | (0.1) | 0.1 |
| Sarnia | 0.3 | 0.1 |
| Lambton Shores | 0.3 | 0.2 |
| Welland | 0.2 | 0.2 |
| Windsor | 0.3 | 0.3 |
| North Bay | (0.1) | 0.3 |
| Waterloo | 0.3 | 0.3 |
| Brockville | 0.5 | 0.4 |
| Niagara Falls | | 0.7 |
| St Marys | - | 0.8 |
| Kingston | 1.0 | 0.8 |
| Saugeen Shores | 1.1 | 0.9 |
| Greater Sudbury | 0.4 | 1.0 |
| Mapleton | 1.4 | 1.0 |
| Parry Sound | 1.3 | 1.2 |
| Leamington | 1.5 | 1.3 |
| Georgina | 2.1 | 1.3 |
| North Middlesex | | 1.3 |
| Ottawa | 1.2 | 1.3 |

## Wastewater Net Financial Liabilities Ratio (cont'd)

| Municipalities | 2014 Wastewater Net Financial Liability Ratio | 2015 Wastewater Net Financial Liability Ratio |
|---|---|---|
| Tecumseh | | 1.4 |
| Thunder Bay | 1.8 | 1.7 |
| Chatham-Kent | 1.8 | 1.8 |
| Timmins | - | 2.2 |
| Kingsville | 1.7 | 2.2 |
| King | (1.1) | 2.4 |
| Quinte West | 2.2 | 2.6 |
| Barrie | 3.3 | 2.7 |
| Centre Wellington | 2.8 | 2.7 |
| North Perth | | 3.2 |
| Middlesex Centre | 4.5 | 4.2 |
| Prince Edward County | 2.2 | 4.8 |
| Stratford | 5.5 | 5.1 |
| **Average** | 0.1 | 0.1 |
| **Median** | (0.1) | (0.1) |

| Municipalities | 2014 Wastewater Net Financial Liability Ratio | 2015 Wastewater Net Financial Liability Ratio |
|---|---|---|
| Region Durham | (0.6) | (0.8) |
| Region Niagara | 0.1 | 0.2 |
| Region Halton | 0.6 | 0.4 |
| Region Peel | 1.6 | 1.3 |
| Region Waterloo | 1.8 | 2.0 |
| District Muskoka | 5.3 | 4.9 |
| Region York | 11.6 | 10.3 |
| **Average** | 2.9 | 2.6 |
| **Median** | 1.6 | 1.3 |

# 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 2016 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2016 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 200 $m^3$.

## Average Household Income and Dwelling Value

| Municipality | 2016 Weighted Median Value of Dwelling | 2016 Weighted Median Value of Dwelling | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|---|---|
| Elliot Lake | $ 95,277 | low | $ 60,587 | low |
| Cornwall | $ 155,930 | low | $ 60,902 | low |
| Parry Sound | $ 203,836 | low | $ 65,270 | low |
| Windsor | $ 139,469 | low | $ 67,695 | low |
| Brockville | $ 190,051 | low | $ 67,898 | low |
| Chatham-Kent | $ 142,647 | low | $ 71,542 | low |
| Orillia | $ 242,254 | mid | $ 71,747 | low |
| Owen Sound | $ 196,563 | low | $ 71,845 | low |
| Welland | $ 181,758 | low | $ 72,003 | low |
| Belleville | $ 192,308 | low | $ 73,285 | low |
| Tillsonburg | $ 201,667 | low | $ 73,618 | low |
| St. Thomas | $ 179,930 | low | $ 73,900 | low |
| Leamington | $ 157,972 | low | $ 74,313 | low |
| Fort Erie | $ 208,464 | low | $ 74,590 | low |
| Peterborough | $ 226,099 | mid | $ 75,685 | low |
| Port Colborne | $ 178,082 | low | $ 75,982 | low |
| Niagara Falls | $ 191,907 | low | $ 76,033 | low |
| Gravenhurst | $ 331,291 | high | $ 76,787 | low |
| St. Catharines | $ 208,590 | low | $ 77,903 | low |
| Minto | $ 182,072 | low | $ 78,452 | low |
| Wellington North | $ 201,965 | low | $ 79,186 | low |
| Norfolk | $ 223,948 | low | $ 79,826 | low |
| North Bay | $ 229,577 | mid | $ 80,167 | low |
| Strathroy-Caradoc | $ 212,962 | low | $ 80,205 | low |
| Thunder Bay | $ 173,522 | low | $ 80,607 | low |
| Thorold | $ 205,017 | low | $ 80,982 | low |
| Quinte West | $ 195,449 | low | $ 81,208 | low |
| Sault Ste. Marie | $ 176,578 | low | $ 81,493 | low |
| Stratford | $ 235,732 | mid | $ 81,613 | low |
| Grey Highlands | $ 262,387 | mid | $ 82,231 | low |
| London | $ 201,113 | low | $ 82,649 | low |
| Meaford | $ 276,337 | mid | $ 82,922 | low |
| Kenora | $ 192,294 | low | $ 84,097 | low |
| North Perth | $ 208,811 | low | $ 84,976 | low |
| Greenstone | $ 50,749 | low | $ 85,235 | low |

## Average Household Income and Dwelling Value (cont'd)

| Municipality | 2016 Weighted Median Value of Dwelling | 2016 Weighted Median Value of Dwelling | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|---|---|
| Lambton Shores | $ 233,673 | mid | $ 85,483 | mid |
| Oshawa | $ 245,744 | mid | $ 85,762 | mid |
| North Middlesex | $ 205,758 | low | $ 86,002 | mid |
| Ingersoll | $ 201,227 | low | $ 86,165 | mid |
| Kitchener | $ 266,378 | mid | $ 86,168 | mid |
| Brock | $ 258,779 | mid | $ 86,265 | mid |
| St. Marys | $ 226,326 | mid | $ 86,545 | mid |
| Collingwood | $ 255,431 | mid | $ 86,585 | mid |
| Bracebridge | $ 279,649 | mid | $ 86,911 | mid |
| Kingston | $ 259,570 | mid | $ 87,259 | mid |
| Espanola | $ 135,114 | low | $ 87,547 | mid |
| Hamilton | $ 275,304 | mid | $ 88,120 | mid |
| Wainfleet | $ 266,261 | mid | $ 88,518 | mid |
| Huntsville | $ 285,219 | mid | $ 89,418 | mid |
| Kingsville | $ 196,947 | low | $ 89,482 | mid |
| Sarnia | $ 174,872 | low | $ 89,698 | mid |
| Georgina | $ 298,876 | mid | $ 90,454 | mid |
| Cambridge | $ 266,156 | mid | $ 90,504 | mid |
| Greater Sudbury | $ 237,225 | mid | $ 90,837 | mid |
| Prince Edward County | $ 251,783 | mid | $ 90,878 | mid |
| Haldimand | $ 237,080 | mid | $ 91,023 | mid |
| Barrie | $ 267,272 | mid | $ 91,293 | mid |
| Timmins | $ 169,635 | low | $ 92,414 | mid |
| Innisfil | $ 336,539 | high | $ 92,741 | mid |
| Guelph | $ 296,436 | mid | $ 94,101 | mid |
| Mapleton | $ 299,344 | mid | $ 94,714 | mid |
| Brampton | $ 394,145 | high | $ 95,249 | mid |
| Orangeville | $ 298,834 | mid | $ 95,545 | mid |
| Central Elgin | $ 247,492 | mid | $ 96,454 | mid |
| Toronto | $ 447,253 | high | $ 98,033 | mid |
| West Lincoln | $ 281,417 | mid | $ 98,926 | mid |
| Lincoln | $ 294,666 | mid | $ 103,539 | mid |
| Mississauga | $ 443,761 | high | $ 103,858 | mid |
| The Blue Mountains | $ 412,239 | high | $ 105,312 | mid |
| Grimsby | $ 308,031 | mid | $ 105,443 | mid |

## Average Household Income and Dwelling Value (cont'd)

| Municipality | 2016 Weighted Median Value of Dwelling | 2016 Weighted Median Value of Dwelling | 2015 Est. Avg. Household Income | 2015 Income Ranking |
|---|---|---|---|---|
| Centre Wellington | $ 312,959 | high | $ 106,922 | high |
| Ottawa | $ 350,442 | high | $ 107,226 | high |
| Clarington | $ 286,347 | mid | $ 107,888 | high |
| Niagara-on-the-Lake | $ 392,792 | high | $ 108,022 | high |
| Tecumseh | $ 224,132 | low | $ 109,110 | high |
| Brant | $ 291,108 | mid | $ 109,777 | high |
| Wellesley | $ 364,991 | high | $ 112,961 | high |
| Waterloo | $ 328,888 | high | $ 113,182 | high |
| Scugog | $ 341,356 | high | $ 113,203 | high |
| Wilmot | $ 347,830 | high | $ 113,395 | high |
| Newmarket | $ 427,135 | high | $ 116,210 | high |
| Burlington | $ 404,886 | high | $ 116,367 | high |
| Kincardine | $ 260,602 | mid | $ 117,522 | high |
| North Dumfries | $ 365,455 | high | $ 119,042 | high |
| Markham | $ 550,798 | high | $ 119,535 | high |
| Pickering | $ 369,845 | high | $ 120,438 | high |
| Richmond Hill | $ 589,681 | high | $ 121,723 | high |
| Milton | $ 428,965 | high | $ 123,222 | high |
| Whitby | $ 353,561 | high | $ 123,661 | high |
| East Gwillimbury | $ 411,500 | high | $ 124,298 | high |
| Saugeen Shores | $ 310,090 | mid | $ 125,081 | high |
| Pelham | $ 309,942 | mid | $ 125,575 | high |
| Halton Hills | $ 431,664 | high | $ 126,480 | high |
| Vaughan | $ 576,771 | high | $ 126,726 | high |
| Guelph-Eramosa | $ 430,918 | high | $ 130,247 | high |
| Middlesex Centre | $ 356,458 | high | $ 131,119 | high |
| Springwater | $ 336,711 | high | $ 132,391 | high |
| Caledon | $ 495,752 | high | $ 132,945 | high |
| Whitchurch-Stouffville | $ 473,597 | high | $ 133,922 | high |
| Woolwich | $ 339,426 | high | $ 134,560 | high |
| Erin | $ 468,428 | high | $ 137,021 | high |
| Aurora | $ 486,953 | high | $ 146,160 | high |
| Puslinch | $ 632,197 | high | $ 149,079 | high |
| Oakville | $ 557,959 | high | $ 159,596 | high |
| King | $ 672,149 | high | $ 192,368 | high |
| **Average** | **$ 292,279** | | **$ 97,825** | |
| **Median** | **$ 266,261** | | **$ 90,504** | |

## Property Taxes as a Percentage of Income

| Municipality | 2015 Est. Avg. Household Income | 2016 Average Residential Taxes | 2016 Property Taxes as a % of Household Income | 2016 Property Taxes as a % of Household Income |
|---|---|---|---|---|
| Greenstone | $ 85,235 | $ 1,423 | 1.7% | low |
| Springwater | $ 132,391 | $ 2,804 | 2.1% | low |
| Woolwich | $ 134,560 | $ 3,260 | 2.4% | low |
| Kincardine | $ 117,522 | $ 2,981 | 2.5% | low |
| Saugeen Shores | $ 125,081 | $ 3,228 | 2.6% | low |
| Milton | $ 123,222 | $ 3,195 | 2.6% | low |
| Espanola | $ 87,547 | $ 2,356 | 2.7% | low |
| Kingsville | $ 89,482 | $ 2,547 | 2.8% | low |
| Brant | $ 109,777 | $ 3,137 | 2.9% | low |
| Tecumseh | $ 109,110 | $ 3,118 | 2.9% | low |
| North Dumfries | $ 119,042 | $ 3,437 | 2.9% | low |
| Oakville | $ 159,596 | $ 4,616 | 2.9% | low |
| Wilmot | $ 113,395 | $ 3,338 | 2.9% | low |
| Sarnia | $ 89,698 | $ 2,660 | 3.0% | low |
| Prince Edward County | $ 90,878 | $ 2,698 | 3.0% | low |
| Halton Hills | $ 126,480 | $ 3,804 | 3.0% | low |
| Burlington | $ 116,367 | $ 3,527 | 3.0% | low |
| North Perth | $ 84,976 | $ 2,580 | 3.0% | low |
| Whitchurch-Stouffville | $ 133,922 | $ 4,085 | 3.1% | low |
| Aurora | $ 146,160 | $ 4,482 | 3.1% | low |
| Middlesex Centre | $ 131,119 | $ 4,034 | 3.1% | low |
| East Gwillimbury | $ 124,298 | $ 3,829 | 3.1% | low |
| Toronto | $ 98,033 | $ 3,077 | 3.1% | low |
| Lambton Shores | $ 85,483 | $ 2,699 | 3.2% | low |
| Pelham | $ 125,575 | $ 4,037 | 3.2% | low |
| Quinte West | $ 81,208 | $ 2,617 | 3.2% | low |
| King | $ 192,368 | $ 6,230 | 3.2% | low |
| North Middlesex | $ 86,002 | $ 2,813 | 3.3% | low |
| Elliot Lake | $ 60,587 | $ 1,985 | 3.3% | low |
| Wellesley | $ 112,961 | $ 3,704 | 3.3% | low |
| Caledon | $ 132,945 | $ 4,377 | 3.3% | low |
| Minto | $ 78,452 | $ 2,593 | 3.3% | low |
| Grey Highlands | $ 82,231 | $ 2,724 | 3.3% | low |
| London | $ 82,649 | $ 2,740 | 3.3% | low |
| Centre Wellington | $ 106,922 | $ 3,552 | 3.3% | low |
| Strathroy-Caradoc | $ 80,205 | $ 2,669 | 3.3% | low |
| Haldimand | $ 91,023 | $ 3,031 | 3.3% | low |
| Waterloo | $ 113,182 | $ 3,771 | 3.3% | low |
| Kenora | $ 84,097 | $ 2,803 | 3.3% | low |

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

| Municipality | 2015 Est. Avg. Household Income | 2016 Average Residential Taxes | 2016 Property Taxes as a % of Household Income | 2016 Property Taxes as a % of Household Income |
|---|---|---|---|---|
| Sault Ste. Marie | $ 81,493 | $ 2,737 | 3.4% | mid |
| Norfolk | $ 79,826 | $ 2,699 | 3.4% | mid |
| West Lincoln | $ 98,926 | $ 3,366 | 3.4% | mid |
| Timmins | $ 92,414 | $ 3,165 | 3.4% | mid |
| Ottawa | $ 107,226 | $ 3,688 | 3.4% | mid |
| Wellington North | $ 79,186 | $ 2,741 | 3.5% | mid |
| Niagara Falls | $ 76,033 | $ 2,649 | 3.5% | mid |
| Lincoln | $ 103,539 | $ 3,624 | 3.5% | mid |
| Clarington | $ 107,888 | $ 3,808 | 3.5% | mid |
| Ingersoll | $ 86,165 | $ 3,063 | 3.6% | mid |
| The Blue Mountains | $ 105,312 | $ 3,754 | 3.6% | mid |
| Newmarket | $ 116,210 | $ 4,143 | 3.6% | mid |
| Grimsby | $ 105,443 | $ 3,776 | 3.6% | mid |
| Markham | $ 119,535 | $ 4,311 | 3.6% | mid |
| Kitchener | $ 86,168 | $ 3,114 | 3.6% | mid |
| Cambridge | $ 90,504 | $ 3,272 | 3.6% | mid |
| Greater Sudbury | $ 90,837 | $ 3,295 | 3.6% | mid |
| Niagara-on-the-Lake | $ 108,022 | $ 3,936 | 3.6% | mid |
| Guelph-Eramosa | $ 130,247 | $ 4,755 | 3.7% | mid |
| Scugog | $ 113,203 | $ 4,140 | 3.7% | mid |
| Collingwood | $ 86,585 | $ 3,173 | 3.7% | mid |
| Whitby | $ 123,661 | $ 4,575 | 3.7% | mid |
| Thunder Bay | $ 80,607 | $ 2,984 | 3.7% | mid |
| Tillsonburg | $ 73,618 | $ 2,726 | 3.7% | mid |
| St. Marys | $ 86,545 | $ 3,210 | 3.7% | mid |
| Vaughan | $ 126,726 | $ 4,706 | 3.7% | mid |
| Huntsville | $ 89,418 | $ 3,324 | 3.7% | mid |
| St. Thomas | $ 73,900 | $ 2,749 | 3.7% | mid |
| Mississauga | $ 103,858 | $ 3,880 | 3.7% | mid |
| Thorold | $ 80,982 | $ 3,046 | 3.8% | mid |
| Chatham-Kent | $ 71,542 | $ 2,697 | 3.8% | mid |
| Windsor | $ 67,695 | $ 2,561 | 3.8% | mid |
| Leamington | $ 74,313 | $ 2,821 | 3.8% | mid |
| Erin | $ 137,021 | $ 5,227 | 3.8% | mid |
| Port Colborne | $ 75,982 | $ 2,947 | 3.9% | mid |
| Pickering | $ 120,438 | $ 4,683 | 3.9% | mid |
| Guelph | $ 94,101 | $ 3,679 | 3.9% | mid |
| Georgina | $ 90,454 | $ 3,537 | 3.9% | mid |
| Barrie | $ 91,293 | $ 3,576 | 3.9% | mid |
| Richmond Hill | $ 121,723 | $ 4,782 | 3.9% | mid |

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

| Municipality | 2015 Est. Avg. Household Income | 2016 Average Residential Taxes | 2016 Property Taxes as a % of Household Income | 2016 Property Taxes as a % of Household Income |
|---|---|---|---|---|
| St. Catharines | $ 77,903 | $ 3,092 | 4.0% | high |
| Brockville | $ 67,898 | $ 2,733 | 4.0% | high |
| Central Elgin | $ 96,454 | $ 3,897 | 4.0% | high |
| Stratford | $ 81,613 | $ 3,307 | 4.1% | high |
| Welland | $ 72,003 | $ 2,920 | 4.1% | high |
| Mapleton | $ 94,714 | $ 3,849 | 4.1% | high |
| Innisfil | $ 92,741 | $ 3,777 | 4.1% | high |
| Cornwall | $ 60,902 | $ 2,490 | 4.1% | high |
| Bracebridge | $ 86,911 | $ 3,563 | 4.1% | high |
| Kingston | $ 87,259 | $ 3,593 | 4.1% | high |
| North Bay | $ 80,167 | $ 3,314 | 4.1% | high |
| Belleville | $ 73,285 | $ 3,041 | 4.1% | high |
| Fort Erie | $ 74,590 | $ 3,109 | 4.2% | high |
| Brock | $ 86,265 | $ 3,603 | 4.2% | high |
| Puslinch | $ 149,079 | $ 6,305 | 4.2% | high |
| Parry Sound | $ 65,270 | $ 2,785 | 4.3% | high |
| Hamilton | $ 88,120 | $ 3,763 | 4.3% | high |
| Wainfleet | $ 88,518 | $ 3,813 | 4.3% | high |
| Peterborough | $ 75,685 | $ 3,261 | 4.3% | high |
| Meaford | $ 82,922 | $ 3,588 | 4.3% | high |
| Owen Sound | $ 71,845 | $ 3,149 | 4.4% | high |
| Orangeville | $ 95,545 | $ 4,263 | 4.5% | high |
| Oshawa | $ 85,762 | $ 3,836 | 4.5% | high |
| Brampton | $ 95,249 | $ 4,348 | 4.6% | high |
| Orillia | $ 71,747 | $ 3,358 | 4.7% | high |
| Gravenhurst | $ 76,787 | $ 4,067 | 5.3% | high |
| **Average** | **$ 97,825** | **$ 3,431** | **3.6%** | |
| **Median** | **$ 90,504** | **$ 3,307** | **3.6%** | |

## 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 | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|
| Springwater | $ 2,804 | $ 1,286 | $ 4,090 | 3.1% | low |
| Milton | $ 3,195 | $ 772 | $ 3,967 | 3.2% | low |
| Woolwich | $ 3,260 | $ 1,134 | $ 4,394 | 3.3% | low |
| Saugeen Shores | $ 3,228 | $ 881 | $ 4,109 | 3.3% | low |
| Kincardine | $ 2,981 | $ 928 | $ 3,909 | 3.3% | low |
| Oakville | $ 4,616 | $ 772 | $ 5,388 | 3.4% | low |
| Greenstone | $ 1,423 | $ 1,510 | $ 2,933 | 3.4% | low |
| Kingsville | $ 2,547 | $ 542 | $ 3,090 | 3.5% | low |
| Tecumseh | $ 3,118 | $ 762 | $ 3,880 | 3.6% | low |
| Whitchurch-Stouffville | $ 4,085 | $ 751 | $ 4,836 | 3.6% | low |
| Aurora | $ 4,482 | $ 806 | $ 5,288 | 3.6% | low |
| Halton Hills | $ 3,804 | $ 772 | $ 4,576 | 3.6% | low |
| Caledon | $ 4,377 | $ 442 | $ 4,820 | 3.6% | low |
| Burlington | $ 3,527 | $ 772 | $ 4,298 | 3.7% | low |
| King | $ 6,230 | $ 941 | $ 7,170 | 3.7% | low |
| North Dumfries | $ 3,437 | $ 1,022 | $ 4,459 | 3.7% | low |
| Wilmot | $ 3,338 | $ 945 | $ 4,283 | 3.8% | low |
| Pelham | $ 4,037 | $ 740 | $ 4,777 | 3.8% | low |
| Toronto | $ 3,077 | $ 690 | $ 3,767 | 3.8% | low |
| Brant | $ 3,137 | $ 1,273 | $ 4,410 | 4.0% | low |
| Espanola | $ 2,356 | $ 1,184 | $ 3,540 | 4.0% | low |
| Waterloo | $ 3,771 | $ 810 | $ 4,580 | 4.0% | low |
| Sarnia | $ 2,660 | $ 995 | $ 3,654 | 4.1% | low |
| East Gwillimbury | $ 3,829 | $ 1,282 | $ 5,111 | 4.1% | low |
| North Perth | $ 2,580 | $ 950 | $ 3,530 | 4.2% | low |
| Mississauga | $ 3,880 | $ 442 | $ 4,322 | 4.2% | low |
| Wellesley | $ 3,704 | $ 1,022 | $ 4,726 | 4.2% | low |
| Sault Ste. Marie | $ 2,737 | $ 685 | $ 3,423 | 4.2% | low |
| Markham | $ 4,311 | $ 715 | $ 5,026 | 4.2% | low |
| Ottawa | $ 3,688 | $ 824 | $ 4,512 | 4.2% | low |
| Clarington | $ 3,808 | $ 814 | $ 4,621 | 4.3% | low |
| Timmins | $ 3,165 | $ 805 | $ 3,970 | 4.3% | low |
| London | $ 2,740 | $ 812 | $ 3,552 | 4.3% | low |
| Vaughan | $ 4,706 | $ 745 | $ 5,450 | 4.3% | low |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|
| Whitby | $ 4,575 | $ 814 | $ 5,389 | 4.4% | mid |
| Strathroy-Caradoc | $ 2,669 | $ 828 | $ 3,497 | 4.4% | mid |
| West Lincoln | $ 3,366 | $ 961 | $ 4,327 | 4.4% | mid |
| Scugog | $ 4,140 | $ 814 | $ 4,954 | 4.4% | mid |
| Centre Wellington | $ 3,552 | $ 1,142 | $ 4,694 | 4.4% | mid |
| Middlesex Centre | $ 4,034 | $ 1,725 | $ 5,758 | 4.4% | mid |
| Quinte West | $ 2,617 | $ 984 | $ 3,601 | 4.4% | mid |
| Elliot Lake | $ 1,985 | $ 708 | $ 2,693 | 4.4% | mid |
| Newmarket | $ 4,143 | $ 1,030 | $ 5,173 | 4.5% | mid |
| Lincoln | $ 3,624 | $ 992 | $ 4,615 | 4.5% | mid |
| Haldimand | $ 3,031 | $ 1,040 | $ 4,071 | 4.5% | mid |
| North Middlesex | $ 2,813 | $ 1,071 | $ 3,884 | 4.5% | mid |
| Erin | $ 5,227 | $ 983 | $ 6,210 | 4.5% | mid |
| Richmond Hill | $ 4,782 | $ 753 | $ 5,535 | 4.5% | mid |
| Pickering | $ 4,683 | $ 814 | $ 5,497 | 4.6% | mid |
| Guelph-Eramosa | $ 4,755 | $ 1,198 | $ 5,953 | 4.6% | mid |
| Grey Highlands | $ 2,724 | $ 1,037 | $ 3,761 | 4.6% | mid |
| Niagara-on-the-Lake | $ 3,936 | $ 1,019 | $ 4,955 | 4.6% | mid |
| The Blue Mountains | $ 3,754 | $ 1,090 | $ 4,844 | 4.6% | mid |
| Kitchener | $ 3,114 | $ 899 | $ 4,013 | 4.7% | mid |
| Lambton Shores | $ 2,699 | $ 1,282 | $ 3,981 | 4.7% | mid |
| Niagara Falls | $ 2,649 | $ 938 | $ 3,588 | 4.7% | mid |
| Cambridge | $ 3,272 | $ 1,000 | $ 4,272 | 4.7% | mid |
| St. Marys | $ 3,210 | $ 897 | $ 4,108 | 4.7% | mid |
| Norfolk | $ 2,699 | $ 1,094 | $ 3,793 | 4.8% | mid |
| Greater Sudbury | $ 3,295 | $ 1,031 | $ 4,326 | 4.8% | mid |
| Tillsonburg | $ 2,726 | $ 808 | $ 3,534 | 4.8% | mid |
| St. Thomas | $ 2,749 | $ 822 | $ 3,572 | 4.8% | mid |
| Guelph | $ 3,679 | $ 873 | $ 4,552 | 4.8% | mid |
| Barrie | $ 3,576 | $ 851 | $ 4,427 | 4.8% | mid |
| Prince Edward County | $ 2,698 | $ 1,720 | $ 4,418 | 4.9% | mid |
| Ingersoll | $ 3,063 | $ 1,140 | $ 4,203 | 4.9% | mid |
| Georgina | $ 3,537 | $ 899 | $ 4,436 | 4.9% | mid |
| Thorold | $ 3,046 | $ 935 | $ 3,981 | 4.9% | mid |
| Stratford | $ 3,307 | $ 715 | $ 4,022 | 4.9% | mid |
| Collingwood | $ 3,173 | $ 1,105 | $ 4,278 | 4.9% | mid |
| Kenora | $ 2,803 | $ 1,356 | $ 4,158 | 4.9% | mid |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|
| Hamilton | $ 3,763 | $ 627 | $ 4,390 | 5.0% | high |
| St. Catharines | $ 3,092 | $ 799 | $ 3,891 | 5.0% | high |
| Wellington North | $ 2,741 | $ 1,222 | $ 3,963 | 5.0% | high |
| Brampton | $ 4,348 | $ 442 | $ 4,790 | 5.0% | high |
| Leamington | $ 2,821 | $ 917 | $ 3,738 | 5.0% | high |
| Thunder Bay | $ 2,984 | $ 1,079 | $ 4,063 | 5.0% | high |
| Huntsville | $ 3,324 | $ 1,191 | $ 4,515 | 5.0% | high |
| Minto | $ 2,593 | $ 1,388 | $ 3,981 | 5.1% | high |
| Brockville | $ 2,733 | $ 717 | $ 3,450 | 5.1% | high |
| Chatham-Kent | $ 2,697 | $ 946 | $ 3,643 | 5.1% | high |
| Brock | $ 3,603 | $ 814 | $ 4,417 | 5.1% | high |
| Mapleton | $ 3,849 | $ 1,120 | $ 4,969 | 5.2% | high |
| Cornwall | $ 2,490 | $ 713 | $ 3,203 | 5.3% | high |
| Innisfil | $ 3,777 | $ 1,111 | $ 4,889 | 5.3% | high |
| Kingston | $ 3,593 | $ 1,057 | $ 4,650 | 5.3% | high |
| Windsor | $ 2,561 | $ 1,104 | $ 3,665 | 5.4% | high |
| Oshawa | $ 3,836 | $ 814 | $ 4,650 | 5.4% | high |
| North Bay | $ 3,314 | $ 1,022 | $ 4,336 | 5.4% | high |
| Port Colborne | $ 2,947 | $ 1,205 | $ 4,152 | 5.5% | high |
| Bracebridge | $ 3,563 | $ 1,191 | $ 4,754 | 5.5% | high |
| Orangeville | $ 4,263 | $ 984 | $ 5,247 | 5.5% | high |
| Central Elgin | $ 3,897 | $ 1,435 | $ 5,332 | 5.5% | high |
| Peterborough | $ 3,261 | $ 963 | $ 4,225 | 5.6% | high |
| Belleville | $ 3,041 | $ 1,101 | $ 4,142 | 5.7% | high |
| Welland | $ 2,920 | $ 1,177 | $ 4,096 | 5.7% | high |
| Orillia | $ 3,358 | $ 749 | $ 4,107 | 5.7% | high |
| Fort Erie | $ 3,109 | $ 1,329 | $ 4,438 | 6.0% | high |
| Owen Sound | $ 3,149 | $ 1,165 | $ 4,313 | 6.0% | high |
| Parry Sound | $ 2,785 | $ 1,237 | $ 4,021 | 6.2% | high |
| Meaford | $ 3,588 | $ 1,523 | $ 5,110 | 6.2% | high |
| Gravenhurst | $ 4,067 | $ 1,191 | $ 5,258 | 6.8% | high |
| **Average** | **$ 3,431** | **$ 976** | **$ 4,372** | **4.6%** | |
| **Median** | **$ 3,307** | **$ 950** | **$ 4,318** | **4.6%** | |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Ottawa | $ 3,688 | $ 824 | $ 4,512 | 4.2% | mid | low |
| Quinte West | $ 2,617 | $ 984 | $ 3,601 | 4.4% | low | mid |
| Prince Edward County | $ 2,698 | $ 1,720 | $ 4,418 | 4.9% | mid | mid |
| Brockville | $ 2,733 | $ 717 | $ 3,450 | 5.1% | low | high |
| Cornwall | $ 2,490 | $ 713 | $ 3,203 | 5.3% | low | high |
| Kingston | $ 3,593 | $ 1,057 | $ 4,650 | 5.3% | high | high |
| Peterborough | $ 3,261 | $ 963 | $ 4,225 | 5.6% | mid | high |
| Belleville | $ 3,041 | $ 1,101 | $ 4,142 | 5.7% | mid | high |
| **Eastern Average** | **$ 3,015** | **$ 1,010** | **$ 4,025** | **5.1%** | | |
| **Eastern Median** | **$ 2,887** | **$ 974** | **$ 4,183** | **5.2%** | | |

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Pelham | $ 4,037 | $ 740 | $ 4,777 | 3.8% | high | low |
| West Lincoln | $ 3,366 | $ 961 | $ 4,327 | 4.4% | mid | mid |
| Lincoln | $ 3,624 | $ 992 | $ 4,615 | 4.5% | high | mid |
| Niagara-on-the-Lake | $ 3,936 | $ 1,019 | $ 4,955 | 4.6% | high | mid |
| Niagara Falls | $ 2,649 | $ 938 | $ 3,588 | 4.7% | low | mid |
| Thorold | $ 3,046 | $ 935 | $ 3,981 | 4.9% | low | mid |
| Hamilton | $ 3,763 | $ 627 | $ 4,390 | 5.0% | mid | high |
| St. Catharines | $ 3,092 | $ 799 | $ 3,891 | 5.0% | low | high |
| Port Colborne | $ 2,947 | $ 1,205 | $ 4,152 | 5.5% | mid | high |
| Welland | $ 2,920 | $ 1,177 | $ 4,096 | 5.7% | mid | high |
| Fort Erie | $ 3,109 | $ 1,329 | $ 4,438 | 6.0% | mid | high |
| **Niagara/Hamilton Avg.** | **$ 3,317** | **$ 975** | **$ 4,292** | **4.9%** | | |
| **Niagara/Hamilton Med.** | **$ 3,109** | **$ 961** | **$ 4,327** | **4.9%** | | |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Milton | $ 3,195 | $ 772 | $ 3,967 | 3.2% | low | low |
| Oakville | $ 4,616 | $ 772 | $ 5,388 | 3.4% | high | low |
| Whitchurch-Stouffville | $ 4,085 | $ 751 | $ 4,836 | 3.6% | high | low |
| Aurora | $ 4,482 | $ 806 | $ 5,288 | 3.6% | high | low |
| Halton Hills | $ 3,804 | $ 772 | $ 4,576 | 3.6% | mid | low |
| Caledon | $ 4,377 | $ 442 | $ 4,820 | 3.6% | high | low |
| Burlington | $ 3,527 | $ 772 | $ 4,298 | 3.7% | mid | low |
| King | $ 6,230 | $ 941 | $ 7,170 | 3.7% | high | low |
| Toronto | $ 3,077 | $ 690 | $ 3,767 | 3.8% | low | low |
| East Gwillimbury | $ 3,829 | $ 1,282 | $ 5,111 | 4.1% | high | low |
| Mississauga | $ 3,880 | $ 442 | $ 4,322 | 4.2% | mid | low |
| Markham | $ 4,311 | $ 715 | $ 5,026 | 4.2% | high | low |
| Clarington | $ 3,808 | $ 814 | $ 4,621 | 4.3% | high | low |
| Vaughan | $ 4,706 | $ 745 | $ 5,450 | 4.3% | high | low |
| Whitby | $ 4,575 | $ 814 | $ 5,389 | 4.4% | high | mid |
| Scugog | $ 4,140 | $ 814 | $ 4,954 | 4.4% | high | mid |
| Newmarket | $ 4,143 | $ 1,030 | $ 5,173 | 4.5% | high | mid |
| Richmond Hill | $ 4,782 | $ 753 | $ 5,535 | 4.5% | high | mid |
| Pickering | $ 4,683 | $ 814 | $ 5,497 | 4.6% | high | mid |
| Georgina | $ 3,537 | $ 899 | $ 4,436 | 4.9% | mid | mid |
| Brampton | $ 4,348 | $ 442 | $ 4,790 | 5.0% | high | high |
| Brock | $ 3,603 | $ 814 | $ 4,417 | 5.1% | mid | high |
| Oshawa | $ 3,836 | $ 814 | $ 4,650 | 5.4% | high | high |
| **GTA Average** | **$ 4,155** | **$ 779** | **$ 4,934** | **4.2%** | | |
| **GTA Median** | **$ 4,140** | **$ 772** | **$ 4,836** | **4.2%** | | |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Greenstone | $ 1,423 | $ 1,510 | $ 2,933 | 3.4% | low | low |
| Espanola | $ 2,356 | $ 1,184 | $ 3,540 | 4.0% | low | low |
| Sault Ste. Marie | $ 2,737 | $ 685 | $ 3,423 | 4.2% | low | low |
| Timmins | $ 3,165 | $ 805 | $ 3,970 | 4.3% | low | low |
| Elliot Lake | $ 1,985 | $ 708 | $ 2,693 | 4.4% | low | mid |
| Greater Sudbury | $ 3,295 | $ 1,031 | $ 4,326 | 4.8% | mid | mid |
| Kenora | $ 2,803 | $ 1,356 | $ 4,158 | 4.9% | mid | mid |
| Thunder Bay | $ 2,984 | $ 1,079 | $ 4,063 | 5.0% | mid | high |
| North Bay | $ 3,314 | $ 1,022 | $ 4,336 | 5.4% | mid | high |
| Parry Sound | $ 2,785 | $ 1,237 | $ 4,021 | 6.2% | low | high |
| **North Average** | **$ 2,685** | **$ 1,062** | **$ 3,746** | **4.7%** | | |
| **North Median** | **$ 2,794** | **$ 1,055** | **$ 3,996** | **4.6%** | | |

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Springwater | $ 2,804 | $ 1,286 | $ 4,090 | 3.1% | mid | low |
| Barrie | $ 3,576 | $ 851 | $ 4,427 | 4.8% | mid | mid |
| Collingwood | $ 3,173 | $ 1,105 | $ 4,278 | 4.9% | mid | mid |
| Huntsville | $ 3,324 | $ 1,191 | $ 4,515 | 5.0% | mid | high |
| Innisfil | $ 3,777 | $ 1,111 | $ 4,889 | 5.3% | high | high |
| Bracebridge | $ 3,563 | $ 1,191 | $ 4,754 | 5.5% | high | high |
| Orangeville | $ 4,263 | $ 984 | $ 5,247 | 5.5% | high | high |
| Orillia | $ 3,358 | $ 749 | $ 4,107 | 5.7% | mid | high |
| Gravenhurst | $ 4,067 | $ 1,191 | $ 5,258 | 6.8% | high | high |
| **Sim./Musk./Duff. Avg.** | **$ 3,545** | **$ 1,073** | **$ 4,618** | **5.2%** | | |
| **Sim./Musk./Duff. Med.** | **$ 3,563** | **$ 1,111** | **$ 4,515** | **5.3%** | | |

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

| Municipality | 2016 Average Residential Taxes | 2016 Residential Water/WW Costs 200 $m^3$ | 2016 Total Municipal Tax Burden | 2016 Total Municipal Burden as a % of Household Income | 2016 Total Municipal Tax Burden Ranking | 2016 Relative Ranking % of Income |
|---|---|---|---|---|---|---|
| Woolwich | $ 3,260 | $ 1,134 | $ 4,394 | 3.3% | mid | low |
| Saugeen Shores | $ 3,228 | $ 881 | $ 4,109 | 3.3% | mid | low |
| Kincardine | $ 2,981 | $ 928 | $ 3,909 | 3.3% | low | low |
| Kingsville | $ 2,547 | $ 542 | $ 3,090 | 3.5% | low | low |
| Tecumseh | $ 3,118 | $ 762 | $ 3,880 | 3.6% | low | low |
| North Dumfries | $ 3,437 | $ 1,022 | $ 4,459 | 3.7% | mid | low |
| Wilmot | $ 3,338 | $ 945 | $ 4,283 | 3.8% | mid | low |
| Brant | $ 3,137 | $ 1,273 | $ 4,410 | 4.0% | mid | low |
| Waterloo | $ 3,771 | $ 810 | $ 4,580 | 4.0% | high | low |
| Sarnia | $ 2,660 | $ 995 | $ 3,654 | 4.1% | low | low |
| North Perth | $ 2,580 | $ 950 | $ 3,530 | 4.2% | low | low |
| Wellesley | $ 3,704 | $ 1,022 | $ 4,726 | 4.2% | high | low |
| London | $ 2,740 | $ 812 | $ 3,552 | 4.3% | low | low |
| Strathroy-Caradoc | $ 2,669 | $ 828 | $ 3,497 | 4.4% | low | mid |
| Centre Wellington | $ 3,552 | $ 1,142 | $ 4,694 | 4.4% | high | mid |
| Middlesex Centre | $ 4,034 | $ 1,725 | $ 5,758 | 4.4% | high | mid |
| Haldimand | $ 3,031 | $ 1,040 | $ 4,071 | 4.5% | mid | mid |
| North Middlesex | $ 2,813 | $ 1,071 | $ 3,884 | 4.5% | low | mid |
| Erin | $ 5,227 | $ 983 | $ 6,210 | 4.5% | high | mid |
| Guelph-Eramosa | $ 4,755 | $ 1,198 | $ 5,953 | 4.6% | high | mid |
| Grey Highlands | $ 2,724 | $ 1,037 | $ 3,761 | 4.6% | low | mid |
| The Blue Mountains | $ 3,754 | $ 1,090 | $ 4,844 | 4.6% | high | mid |
| Kitchener | $ 3,114 | $ 899 | $ 4,013 | 4.7% | low | mid |
| Lambton Shores | $ 2,699 | $ 1,282 | $ 3,981 | 4.7% | low | mid |
| Cambridge | $ 3,272 | $ 1,000 | $ 4,272 | 4.7% | mid | mid |
| St. Marys | $ 3,210 | $ 897 | $ 4,108 | 4.7% | mid | mid |
| Norfolk | $ 2,699 | $ 1,094 | $ 3,793 | 4.8% | low | mid |
| Tillsonburg | $ 2,726 | $ 808 | $ 3,534 | 4.8% | low | mid |
| St. Thomas | $ 2,749 | $ 822 | $ 3,572 | 4.8% | low | mid |
| Guelph | $ 3,679 | $ 873 | $ 4,552 | 4.8% | mid | mid |
| Ingersoll | $ 3,063 | $ 1,140 | $ 4,203 | 4.9% | mid | mid |
| Stratford | $ 3,307 | $ 715 | $ 4,022 | 4.9% | low | mid |
| Wellington North | $ 2,741 | $ 1,222 | $ 3,963 | 5.0% | low | high |
| Leamington | $ 2,821 | $ 917 | $ 3,738 | 5.0% | low | high |
| Minto | $ 2,593 | $ 1,388 | $ 3,981 | 5.1% | low | high |
| Chatham-Kent | $ 2,697 | $ 946 | $ 3,643 | 5.1% | low | high |
| Mapleton | $ 3,849 | $ 1,120 | $ 4,969 | 5.2% | high | high |
| Windsor | $ 2,561 | $ 1,104 | $ 3,665 | 5.4% | low | high |
| Central Elgin | $ 3,897 | $ 1,435 | $ 5,332 | 5.5% | high | high |
| Owen Sound | $ 3,149 | $ 1,165 | $ 4,313 | 6.0% | mid | high |
| Meaford | $ 3,588 | $ 1,523 | $ 5,110 | 6.2% | high | high |
| **Southwest Average** | **$ 3,207** | **$ 1,037** | **$ 4,244** | **4.5%** | | |
| **Southwest Median** | **$ 3,118** | **$ 1,022** | **$ 4,071** | **4.6%** | | |

# Economic Development Programs

## *Economic Development Programs*

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

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and business directories

These activities are directly linked to the long term ability of communities to foster new public and private investment, create employment opportunities, increase income levels and reduce poverty.

The report focuses on the following key areas of economic development programs.

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

## Legislation

### Ontario Legislation

The following section provides an overview of various Ontario legislation related to financial assistance and other financial incentives that may be used to encourage development and redevelopment in municipalities. This information has been taken from excerpts from a Ministry of Municipal Affairs and Housing document "Municipal Financial Tools for Planning and Development".

### Municipal Act

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Municipal Affairs and Housing Minister's approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

### Planning Act

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

### Ontario Heritage Act

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all, or part of, the cost of alteration of the designated property, on terms and conditions established by municipal council.

### Development Charges Act

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges 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 by-laws 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 cleanup 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 visit businesses with the purpose and intent of gathering information and data to further support the growth and development of local businesses. Services include providing connections to programs, services and resources, internal support through municipal process and connections to local businesses.
- **An Investment Readiness Team**—A dedicated team of professionals ready to provide customized one-on-one service to new investors, new and expanding businesses
- **Business Seminars and Events**—The City of Barrie partners with a variety of government and non-government business support organizations to deliver specialized programming to targeted business sectors, in addition to the business community at large. Events have included SR&ED and funding programs for manufacturers, government procurement and the annual Mayor's Business Progress Breakfast.
- **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.
- **Dedicated Entrepreneurial Services** —The City provides support and services to both start-up businesses and main street entrepreneurs through the Small Business Centre of Barrie, Simcoe County and Orillia and Invest Barrie. Through events, training and engaging with start-ups, Invest Barrie is working to foster a robust start-up ecosystem. The Small Business Centre also supports entrepreneurs through the provision of consulting services, education through seminars and workshops, mentorship programs, youth funding programs and other support services in-person and online.

## Business Retention & Expansion Programs (cont'd)

***Barrie*** (cont.)

- **Business Ambassador Program—**A newly revamped business ambassador program was launched in 2013 as a business-led, city-supported program focused on advancing economic growth in Barrie by showcasing local business champions. The Ambassadors continue to focus on lead generation and business development for the City.
- **Community Partner Support & Liaison**—The City of Barrie works with a number of community partners including Georgian College, The Royal Victoria Regional Health Centre, The Greater Barrie Chamber of Commerce, Downtown Business Improvement Association, and Tourism Barrie.

***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.

## Business Retention & Expansion Programs (cont'd)

***Brockville***

- The **Leeds and Grenville Small Business Enterprise Centre—**Offers information and advice to anyone starting or managing a business. Working in partnership with the local **Community Futures Development Corporations** provides expertise and start-up capital.
- Economic Development programming includes: Investment attraction initiatives, outbound and inbound promotional missions/trade shows, Aftercare Programming including corporate call programs/BR&E, residential relocation programs, community register, local and regional partnerships, public relations and community communications and image building, newsletters/media releases, website development, data base management, industrial park management, advocacy, festival coordination, tourism investment and investment attraction, waterfront development, anchor attraction development, Investment/Market Readiness Initiatives, Award Recognitions Program, Direct Marketing, Infrastructure Assessment and Strategy, Professional Training, Ambassador Program/Speaking Engagements, Economic Impact Analysis, Advisory Board Participation and Facilitation, Branding, Performance Measurement and Tracking, Sector Development, Special Projects, Print Advertising, Gateway Signage.

***Burlington***

- The **Burlington Economic Development Corporation (BEDC)** is a public/private partnership providing economic development services for Burlington. They provide 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***

- The BR & E program for the Town of Caledon in addition to site selection, business research and development process facilitation includes:
- **Tourism Action Plan** – 2014 Caledon Tourism Strategy – visitor and business attraction
- **Caledon Small Business Enterprise Centre** – Support for small business, entrepreneurship and innovation
- **ICI – Retention and Attraction** - 2016 Competitive Analysis: construction; manufacturing; finance & insurance and professional and scientific and technical services as target sectors
- **Partnerships** – Bolton BIA, Brampton Transit, Caledon Chamber of Commerce, Headwaters Tourism, Peel Federation of Agriculture, Small Business Summit, Global Toronto, Excellence in Manufacturing Consortium and Research Innovation and Commercialization (RIC) Centre
- **Networking** - Mayor's Business Breakfasts and Lunches held semi-annually
- **Caledon Employment Business Survey** – In partnership with Region of Peel - update of business directory and employment data
- **Workforce Development** – The Town is a partner with Peel Industry Education Council and Peel Halton Workforce Development Group
- **Publications** - Monthly economic development newsletter, electronic business directory, community and investment profiles

## Business Retention & Expansion Programs (cont'd)

***Caledon (cont)***

- **Eco-business Program** – The Town in partnership with Partners in Project Green provide businesses access to programming that improves financial and environmental performance
- **Green Development Program** – development charge discounts for new green commercial and industrial buildings/technologies

***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**

***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 St. Lawrence College.
- **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 (cont'd)

***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 processes
- 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 partners 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—O**perating 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 to provide the opportunity for the local Chamber of Commerce in this regard.

***Guelph***

- **Foreign Direct Investment (FDI)**—In 2013 the City developed a multi-year FDI strategy which has been 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—**Business Development and Enterprise Services plays a number of roles to help build the local capacity that is required to attract new investment to the City.

## Business Retention & Expansion Programs (cont'd)

### Guelph Cont'd

- **Partnerships—**Where possible, Enterprise Services leverages funding and resources with a wide range of local, regional, provincial and national partners.
- **Community Energy—**The Community Energy Office focuses on building Guelph's capacity for investment in the clean energy sector.

### 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

### Haldimand

- **Business Retention and Expansion Visits (BREs)—**An initiative of Haldimand County Economic Development and Tourism Division to strengthen and grow local business capacity by connecting businesses to programs, resources and new information to assist in business expansion, creation of new jobs and overcoming business challenges. Goals:
    - Support key sector development through business visitations
    - Work with local partners to promote and actively expand resources available to support small business and start-ups
    - Focus on youth retention and youth entrepreneurship
    - Support entrepreneurial development
    - Focus on increasing local business capacity to export

Key program features

- On-site visits with businesses
- Connection between business and a menu of Municipal, Provincial, Federal and Private Financial resources
- Facilitation of programs, education (workshops), resources to support business growth

**Business and Investment Attraction**—Streamline business inquiry process (development process)

- Focus on the attraction of key sectors
- Focused Industrial Land Strategy and marketing plan
- Implementation strategy to sell Frank Marshall Business Park; proceed with planning amendments to consolidate zoning and work closely with the Province to actively promote the Site Certified parcel
- Maintained inventory of available serviced and un-serviced commercial and industrial land and vacant commercial and industrial buildings

## Business Retention & Expansion Programs (cont'd)

***Haldimand (cont'd)***

**Business Directory**

- Improve visibility of local businesses through web listings
- Connect residents and visitors with up-to-date information
- Utilize listing information internally during development of marketing materials, publications
- YLM database was implemented in 2012—Hosting and delivery of YLM directory within Haldimand County

***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

***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

## Business Retention & Expansion Programs (cont'd)

Hamilton Cont'd

- 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

***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.
- **2016 Business and Community Directory**—Fifth 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 (cont'd)

***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.

***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

## Business Retention & Expansion Programs (cont'd)

***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, and 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)—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

***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.

## Business Retention & Expansion Programs (cont'd)

***Mississauga***

- Business Outreach Program: The Economic Development Office (EDO) and senior executives of Mississauga companies discuss current operations, future plans and assistance needed to do business in Mississauga. 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 Missions: In order to attract foreign direct investment and to build Mississauga's global awareness, the EDO participates in a number of investment missions across key target markets.
- Sector Development: The EDO works with partners to address challenges and opportunities in order to facilitate a supportive business environment. The EDO has recently welcomed two sector specialists: the Life Sciences Business Consultant and the Advanced Manufacturing Business Integrator. Through collaboration with industry and partners, these sector specialists will develop and implement initiatives to advance the city's key sectors.
- Mississauga Business Enterprise Centre (MBEC): EDO through its Mississauga Business Enterprise Centre (MBEC) offers programs such as seminars, online training, in person consultation and general information and guidance to small businesses and entrepreneurs.
- Encouraging Youth Entrepreneurship: MBEC offers the Summer Company and Starter Company programs which provides students with the opportunity to turn their ideas into business opportunities while developing professional skills.
- Facilitation Services: The City supplies partnership options and offers seminars for small and medium sized companies. EDO sponsors and supports industry initiatives and events as well as association events, conferences and trade shows.

***Muskoka***

- **Muskoka Enterprise Centre** servicing all of Muskoka

***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.

## Business Retention & Expansion Programs (cont'd)

### 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**—These 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 (cont'd)

### Orillia

- **Site Plan Streamlining Initiative**—The goal is to reduce the red-tape, time and costs associated with site plan applications.
- **Business Enterprise Resource Network (BERN)—**The Network assists small business owners and entrepreneurs with establishing new businesses within the community.
- **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—**Promoted by the City and community partners as a source for local products, businesses and services
- **Moratorium on Industrial Development Charges**—Initiated in 2011, and proven to be successful, has been extended until June 2017
- **Regional Business Retention & Expansion Study—**The City of Orillia recently partnered with its surrounding municipal partners to undertake a Regional Business Retention & Expansion Study. This project resulted in 10 Priority Actions whose implementation began in June 2016.
- **Economic Development Partnership Development—**The Economic Development Office partners with other community organizations to 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**—Focuses 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.
- **Explore the Trades—**The City of Orillia Economic Development Office supports the trades, in partnership with the Orillia Manufacturers' Association and the Orillia District Construction Association. The annual Explore the Trades event showcases career opportunities in the trades, both regionally and in the Orillia area.

### 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.

## Business Retention & Expansion Programs (cont'd)

***Oshawa Cont'd***

- **Partnerships**—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 College 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.

***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
- **Innovation Pilot Program**—A formal program that pilots goods and services, that have yet to be commercialized, within various City departments. The City will provide feedback to entrepreneurs and businesses once the pilot project is complete.
- **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
- **Innovation Centre at Bayview Yards**—This is scheduled to open fall 2016; approximately 46,000 square feet of old, empty municipal public works space will be transformed into a complex that will house early-stage companies, anchor companies, professional service firms, government and non-profit entrepreneurial support agencies, equipped with training rooms, meeting rooms, boardrooms, event and network space, a digital media lab and a maker space.
- **Locate Ottawa**—an online tool to search for available commercial buildings and sites as well as generate site-specific demographic and business analysis reports

## Business Retention & Expansion Programs (cont'd)

***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.

***Prince Edward County***

- Positioned itself as Canada's **First Creative Rural Economy—**An investment attraction program situated on www.buildanewlife.ca

## Business Retention & Expansion Programs (cont'd)

***Puslinch***

- The Township completed a BR&E Project in 2014. The Township also completed a Community Improvement Plan in March 2016 to support revitalization, beautification, renewal, and economic activity in the Township's key urban corridor. This key urban corridor is made up of the Urban Centres of Aberfoyle and Morriston, as well as the Brock Road mixed-use industrial area.

***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)—**This Office 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***

- 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.
- On-going EDCP activities include advertising, marketing and promoting the City of Sarnia, the development and management of the Sarnia 402 Business Park and Sarnia Business and Research Park, the Sarnia Harbour and associated waterfront area, the Sarnia Chris Hadfield Airport, and the provision of administrative support for the UWO Research Park.

***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

***St. Catharines***

- Corporate Visitation Program
- Physician Recruitment
- Domestic and International Marketing
- Event Planning
- Business Recruitment and Site Selection
- Small Business Development
- Industry Seminars & Workshops

## Business Retention & Expansion Programs (cont'd)

### St. Thomas

- The St. Thomas EDC—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 assists new companies with administrative tasks associated with start-up and staffing. Free services include pre-screening of potential employees, use of computers, office space, and other communication equipment, recruiting services, aptitude testing, and the provision of labour market information. ESE 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.

### Stratford

- **Stratford Economic Enterprise Development Corporation (SEED Co.)—**SEED 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.

## Business Retention & Expansion Programs (cont'd)

***Stratford Cont'd***

- **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.

***Toronto***

- Economic Development manages **Enterprise Toronto** www.enterprisetoronto.com**—**A public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto's Economic Development team provides specialized business knowledge and information on Toronto's key industry clusters

## Business Retention & Expansion Programs (cont'd)

***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 Office of Economic Development provides corporate and community based services including:

- The dissemination of data and analytics on the regional economy
- Implementation of the Regional Economic Development Strategy (WREDS)
- Providing strategic support to the Waterloo Region Economic Development Corporation (WREDC)
- Supporting business development at the Region of Waterloo International Airport
- Facilitating stakeholder engagement relating to business development within the Region
- Coordinating with Area Municipalities and community partners
- Development of the data portal that includes community and sector profiles
- Administering grants and supporting incentive programs
- Facilitating strategic investment opportunities that require Regional approval

**Industrial Use Strategy**

- Reduced rates for a new industrial building or an enlargement of more than 50% of the gross floor area of an existing industrial building.

***Welland***

- Welland offers Site Location, Business Facilitation, Venture Niagara, Club 2000 services.

***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 (cont'd)

***County of Wellington***

The County established a Business Retention and Expansion Programme, working with seven member municipalities towards building relationships with local enterprises and understanding their needs and concerns.

- **Wellington Job Portal** and **"Live and Work Wellington"** - webpage to be launched in September 2016 to attract new residents to jobs in Wellington County
- **Investment Attraction**—hosting collaboration with the City of Guelph and the University of Guelph hosting events such as the Guelph Wellington Agri-Food Mission to France (October 2106). Also, the County of Wellington became a member of the Ontario Food Cluster (OFC) in 2016. The OFC is a cost-sharing partnership of government and economic development organizations in southern Ontario pooling their resources to attract agri-food company investments to the participating Ontario municipalities.
- **Monthly Wellington ED** meeting
- **Sector Investment Profiles—**highlights Wellington's value proposition in four key sectors: Agriculture, Manufacturing, Health and Wellness, Creative Professionals).

***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.

## Business Retention & Expansion Programs (cont'd)

***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 Increases, Planning and Building fee reductions**

- 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.
- There are three Community Improvement Plans (CIP) in place within the City of Barrie: Downtown Barrie, Allandale Centre Community and Georgian College.

### 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
- **Community Improvement Plans (CIP)** for Alton, Bolton, Caledon East, Caledon Village, Cheltenham, Inglewood, Mono Mills and Palgrave. The CIP outlines a series of proposed improvements to sidewalks, pedestrian connections, streetscapes, parks and other spaces. The CIP also outlines financial incentives - grants - made available to private property owners and tenants. The purpose of the grants is to encourage investments in commercial and mixed use properties, and contribute towards the revitalization and beautification of each of the CIP areas

## 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.

### 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. There are no zoning requirements for parking for commercial uses.

## Downtown/Area Specific Programs

***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.

***Haldimand***

**Downtown Revitalization Incentive Program** - features:

- Tax increase-based equivalent rebate program for large scale capital projects
- Façade improvement grant program
- Application and permit fees refund program
- Downtown housing grant program
- Heritage improvement grant program
- Building restoration, renovation and improvement grant

***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.

***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.

## Downtown/Area Specific Programs

***Hamilton Cont'd***

**Other Programs**

- **Hamilton Tax Increment Grant Program**
- **Office Tenancy Assistance Program**
- **Commercial Corridor Housing Loan and Grant Program**
- **Commercial Façade Property Improvement Grant Program**
- **Hamilton Heritage Property Grant Program**
- **Hamilton Community Heritage Fund Loan Program**
- **Business Improvement Area Commercial Property Improvement Grant Program**
- **Hamilton Heritage Conservation Grant Program**

***Innisfil***

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- **Façade, Building and Signage Improvement Grant**
- **Accessibility Improvement Grant**
- **Building Code Compliance Grant**
- **Landscaping and Property Improvement Grant**
- **Building Permit and Planning Application Fee Rebate Program**
- **Tax Increment Equivalent Grant Program**

***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

***Kitchener***

- **Startup Landing Pad Program-Leasehold Improvements**
- **Startup Landing Pad Program—Accessibility Improvements**
- **Façade Improvement Grant Program**
- **Grants in Lieu of Building Fees**

## Downtown/Area Specific Programs

***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 promoting King City, Nobleton and Schomberg as attractive places 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.

***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.
- **Last Mile / Fibre Optic Connection Grant Program (Pilot Project)** - assist Downtown property owners and multi-year tenants with the installation and connection of fibre optic broadband services to eligible premises and users

## Downtown/Area Specific Programs

### Meaford

- **Façade Improvement Grant & Loan Programs**—These programs are intended to assist property owners of lands and buildings within the CIP area with the financing of building façade improvements; provides 50% matching funds up to $7,500 per project.

### 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.

### 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.

## Downtown/Area Specific Programs

***Newmarket Cont'd***

- 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.

***Niagara Falls***

- **Development Charge Exemption Program**—This 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

***Norfolk***

- **Building Façade Improvement Program**—to assist property owners of existing buildings to maintain their long-term viability and to assist property owners of vacant properties/spaces in increasing the marketability of their property in order to secure tenants.

***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

## Downtown/Area Specific Programs

***Orillia***

- **Downtown Façade Improvement Programme**—This grant encourages the improvement of downtown facades to beautify and attract shoppers to the downtown core.
- **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

***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
- Community Improvement Plans (CIPs) - tax incentives to commercial property owners in specific areas to improve and upgrade their 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.

***Tecumseh***

The Town offers a variety of Community Improvement Plans to guide the redevelopment, improvement or rehabilitation of s defined area such as:

- Planning, Design, and Architecture Grants
- Planning Application and Permit Fee Grant Program
- Development Charges Grant Program
- Building Façade Improvement Grant Program (BFIP)
- Building and Property Improvement Grant Program (BPIG)
- Building Rehabilitation Loan Program (BRLP)
- Parking Area Improvement Program (PAIP)
- Sidewalk Café Grant Program
- Mural/Public Art Program

***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.

## Downtown/Area Specific Programs

***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 Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

***Vaughan***

- Kleinburg/Area Specific Programs (KEDS)—Completed in June 2011 to assist Kleinburg-area merchants and the Business Improvement Area (BIA) to revitalize main street.

***Waterloo (City)***

- The City has a façade program that provides up to $15,000 in interest free loans.

***Waterloo (Region)***

**Revitalization Area Incentives**

- The Region provides an RDC exemption in the downtown cores provided the lower tier municipality also provides the exemption. At the present time, only Cambridge and Kitchener have such an exemption. The Region's downtown core exemption is set to expire on March 1, 2019.

***Welland***

- **Façade Improvement Loan Program**—Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of $15,000 per municipal address.
- Residential DC exemptions in the downtown
- Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.
- Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on $10 per square foot of habitable space, with a maximum term of 10 years.
- This program promotes the redevelopment and rehabilitation of the downtown by removing the financial disincentive of increased property taxes associated with redevelopment in the short term. The municipality will give grants equivalent to a portion of the property tax increase for a period not to exceed 10 years (80% in year 1 and 2, 70% in year 3 and 4, etc.)
- Waiving or reduction in residential parking requirements for improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.

## Downtown/Area Specific Programs

### County of Wellington

- **Community Improvement Plans (CIP)—**four approved**,** one underway in 2016
- **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.

### 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 V 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.

## Downtown/Area Specific Programs

***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

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| **Barrie**<br>• In 2012 Council adopted amendments to the Official Plan to support Brownfield development within the City to promote intensification and infill in areas with existing municipal infrastructure and services to improve the condition if these otherwise vacant and underused sites. |
| **Brockville**<br>• **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.<br>• **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.<br>• **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.<br>• **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**<br>**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**<br>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**<br>Contaminated Site Assessment Grant, Brownfield Grants |
| **Chatham-Kent**<br>**Brownfield Bluefield—**Financial incentive program |
| **Clarington**<br>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.<br>Brownfield credits are available equal to the costs of assessment and cleanup |

## Brownfield Redevelopment

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| ***Cornwall***<br>• **Brownfields Rehabilitation Tax Increment Grant—**The City will reimburse the developer an annula grant equivalent to all or part of the municipal tax increase<br>• **Environmental Site Assessment and Project Feasibility Study**—Assistance is provided to specify the extent of contamination through partial funding of an Environmental Site Assessment<br>• **Municipal Planning/Development Fees Grant**—A program to assist developers by rebating up to 100% of municipal planning and development fees<br>• **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***<br>The CGS Brownfield Strategy and Community Improvement Plan is designed to help overcome barriers to redevelopment by:<br>• Implementing a new failed tax sale procedure to address arrears and ownership<br>• Making four financial incentive programs available to help reduce upfront costs<br>• Calling for a brownfield marketing strategy to better attract interest and investment<br>• Setting the stage for continued local awareness and capacity building<br>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***<br>• City of Guelph Brownfield Strategy and Brownfield Redevelopment Community Improvement Plan<br>• Environmental Study Grant Program<br>• Tax Increment-Based Grant Application Program<br>• Tax Assistance and Tax Arrears Cancellation Policy |
| ***Hamilton***<br>**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.<br>• ERASE Redevelopment Grant Program (ERG)<br>• ERASE Development Charge Reduction Option<br>• ERASE Education Tax Assistance Program<br>• ERASE Municipal Acquisition and Partnership Program<br>• ERASE Study Grant Program<br>• LEED Grant Program<br>• 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 offers four programs to assist property owners with remediating and redeveloping brownfield sites:

- **Contamination Assessment Study Grant**—The amount of the grant will be 50% of the cost of the environmental study, up to a maximum of $10,000 per property.
- **Tax Increment Equivalent Grant**—Supports new development on brownfield sites that have been through the environmental site assessment and site restoration process. Grants for the municipal portion of property taxes will be paid over a three-year period.
- **Development Charge Rebate**—This rebate recognizes that the majority of brownfield sites have full municipal services. Reducing the development charges will provide an incentive to the owners after site remediation has been undertaken and prior to the commencement of the development.
- **Property Tax Assistance Program**—This program provides for tax relief through the cancellation of 25% of current property taxes for up to three years during which rehabiliatation and development activity is taking place.

***Meaford***

- **Environmental Study Grant**—This program is intended to assist owners with financing the cost of undertaking environmental studies in order to generate more and better information with respect to the type of contamination, environmental rosks and potential remediation costs on brownfield properties. Grant is avaiolable as 50% matching funds towards the cost of a: 1) phase II Environmental Site Assessment, 2) Remedial Work Plan and 3) Risk Assessment

***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.

## Brownfield Redevelopment

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| ***Norfolk***<br>• **Environmental Site Assessment Grant**—The purpose is to promote the undertaking of Environmental Site Assessment (ESAs) so that more and better information is available with respect to the type of contamination and potential remediation costs on eligible properties. The program is designed for Phase II and Phase III ESAs. |
| ***North Bay***<br>**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). |
| ***Oakville***<br>• The Town of Oakville is preparing a Brownfield Community Redevelopment Strategy and Brownfield Community Improvement Plan (CIP). The preparation of the Strategy and CIP is contingent on the consultant preparing a successful application for funding through the Federation of Canadian Municipalities' (FCM) Green Municipal Fund. |
| ***Orillia***<br>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. |
| ***Oshawa***<br>• 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.<br>• 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. |

## Brownfield Redevelopment

### 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.

### Waterloo (Region)

- **Joint Tax Increment Grants** (with City of Cambridge, City of Kitchener, City of Waterloo)
- A grant to assist property owners with the remediation of brownfield sites throughout the three cities Cambridge, Kitchener, and Waterloo. Payments are made after the site has been remediated, redeveloped and reassessed.
- Total amount is generally based on eligible remediation costs. Yearly payments are made to successful applicants (each application for a maximum of 10 years) based on post-development tax assessment increases.
- **Phase II Environmental Site Assessment Grants**
- Phase Two ESA Grants provide funding towards completion of Phase Two Environmental Site Assessments that address environmental impacts on groundwater. Funding covers 50 per cent of one Phase Two ESA per site to a maximum of $40,000
- **Redevelopment Allowances**
- New development replacing existing development may be entitled to a credit. This credit may only be applied against Regional development charges otherwise payable. Redevelopment allowances are given in accordance with Schedule A, Part III of By-law 14-046 in recognition of the value of services previously provided to the site. These allowances are valid for up to seven (7) years from the date of issuance of demolition permit.

### 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 High | Price Per Acre Low | Ownership |
|---|---|---|---|---|---|
| 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 | 17 | $ 280,000 | $ 260,000 | Public |
| | South Industrial Park (easterly) | 14 | $ 190,000 | $ 135,000 | 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 | N/A | $ 570,000 | $ 570,000 | N/A |
| | Burlington QEW West | N/A | $ 325,000 | $ 325,000 | N/A |
| | Burloak Employment Area | N/A | $ 500,000 | $ 500,000 | N/A |
| | Burlington North (Alton) | N/A | $ 810,000 | $ 810,000 | N/A |
| Caledon | Bolton Industrial Park | 100 | $1,100,000 | $ 680,000 | Private |
| | Coleraine West Industrial Area | 350 | $ 400,000 | $ 250,000 | Private |
| | Tullamore Industrial Park | 60 | $1,200,000 | $ 472,000 | Private |
| | Mayfield West - Kennedy Road | 200 | $ 588,000 | $ 500,000 | 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 |
| Chatham-Kent | Bloomfield Business Park | 80 | $ 50,000 | $ 50,000 | Public |
| | Blenhelm Industrial Park | 30 | $ 29,000 | $ 29,000 | Public |
| | Ridgetown Industrial Park | 27 | $ 15,000 | $ 15,000 | Public |
| | Wallaceburg Industrial Park | 78 | 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 |

## Industrial Parks (cont'd)

| Municipality | Industrial Park | Size Acres | Price Per Acre High | Price Per Acre Low | Ownership |
|---|---|---|---|---|---|
| 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 |
| Halton Hills | Halton Hills 401/407 Gateway Business Park | N/A | $ 330,000 | $ 330,000 | N/A |
| | Acton Employment Area | 61 | N/A | N/A | N/A |
| | Georgetown Employmenmt 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 |
| 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 | serviced and market ready - industrial 601 acres, commercial 299 acres | 601 | $ 575,000 | $ 726,000 | Private |
| Meaford | | 1 | $ 80,000 | $ 80,000 | Public |
| Milton | Milton 401 Industrial/Business Park | N/A | $ 665,000 | $ 665,000 | N/A |
| Mississauga | Northeast Business District | 555 | N/A | N/A | Private |
| | Airport Corporate Centre | 110 | N/A | N/A | Private |
| | Gateway Business District | 552 | N/A | N/A | Private |
| | Western Business Park | 130 | N/A | N/A | Private |
| | Meadowvale Business Park | 648 | N/A | N/A | Private |
| Newmarket | Newmarket Industrial Business | 48 | N/A | N/A | Private |
| | Mulock Drive/Harry Walker Parkway | 9 | $ 450,000 | $ 400,000 | Public |

## Industrial Parks (cont'd)

| Municipality | Industrial Park | Size Acres | Price Per Acre High | Price Per Acre Low | Ownership |
|---|---|---|---|---|---|
| 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 | Oakville Midtown Employment Area | N/A | $ 795,000 | $ 795,000 | N/A |
| | Oakville QEW East Employment District | N/A | $ 950,000 | $ 950,000 | N/A |
| | Oakville QEW West Employment District | N/A | $ 960,000 | $ 960,000 | N/A |
| | Winston Park Employment District | N/A | $ 885,000 | $ 885,000 | N/A |
| Orillia | Horne 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 |
| Peterborough | Major Bennett Industrial Park | 100 | $ 40,000 | N/A | Public |
| | Peterborough Industrial Park | 50 | $ 40,000 | N/A | Public |
| Pickering | Brock Road Industrial Area | 400 | Avg. $300k | | Private |
| | White Road Prestige Industrial Park | N/A | $350k - $400k | | Private |
| Port Colborne | Loyalist Industrial Park | 85 | $ 25,000 | $ 21,000 | Public |
| | Babcock & Wilcox Property | 328 | N/A | N/A | Private |
| | Highway 140 Industrial Area | 200 | N/A | N/A | Public/Private |
| Prince Edward County | Phase 2 | 18 | $ 70,000 | $ 60,000 | Public/Private |
| Quinte West | Located in Trenton Ward | 125 | $ 35,000 | $ 35,000 | Public |
| Richmond Hill | Beaver Creek Business Park | 614 | $ 600,000 | $ 450,000 | Private |
| | Headford business Park | 433 | $ 600,000 | $ 450,000 | Private |
| Sarnia | Sarnia 402 Business Park | 85 | $ 70,000 | $ 50,000 | Public |
| | Sarnia Business & Research Park | 180 | $ 70,000 | $ 50,000 | Public |
| Saugeen Shores | | | $ 50,000 | $ 50,000 | Public |
| Sault Ste. Marie | Yates Industrial Park | 60 | $ 25,000 | $ 25,000 | Public |
| | Base Line Industrial Park | 35 | $ 25,000 | $ 25,000 | Public |
| | Great Northern Industrial Park | N/A | $ 80,000 | $ 60,000 | Private |
| | GNR/Sargin | 75 | $ 75,000 | $ 75,000 | Private |
| | Essar Steel Algoma | 70 | N/A | N/A | Private |

## Industrial Parks (cont'd)

| Municipality | Industrial Park | Size Acres | Price Per Acre High | Price Per Acre Low | Ownership |
|---|---|---|---|---|---|
| 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 | 130 | $ 100,000 | $ 75,000 | Public |
| | Privately owned | 150 | $ 175,000 | $ 100,000 | Private |
| 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 |