

Financial Indicators



Financial Sustainability Indicators

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

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

S

Sustainability

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

V

Vulnerability

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

F

Flexibility

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

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

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

Financial Indicators

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

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

Sustainability

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

Flexibility

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

Vulnerability

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



Net Financial Position Indicators

Financial position is a key indicator of a municipality's financial health. Two key financial position indicators have been included to illustrate a municipality's financial position. The net financial position is a broader measure of a municipality's indebtedness than debenture debt as it includes all of a municipality's financial assets and liabilities. Net Financial Liabilities Ratio is total liabilities minus assets as a percentage of own source revenues. This ratio indicates the extent to which financial liabilities could be met by its operating revenue. A ratio greater than zero indicates that total liabilities exceed the total assets.

Formula

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

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

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

Target

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

Interpretation

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



Financial Position Per Capita—Trend

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

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

Financial Position Per Capita—Trend (cont'd)

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

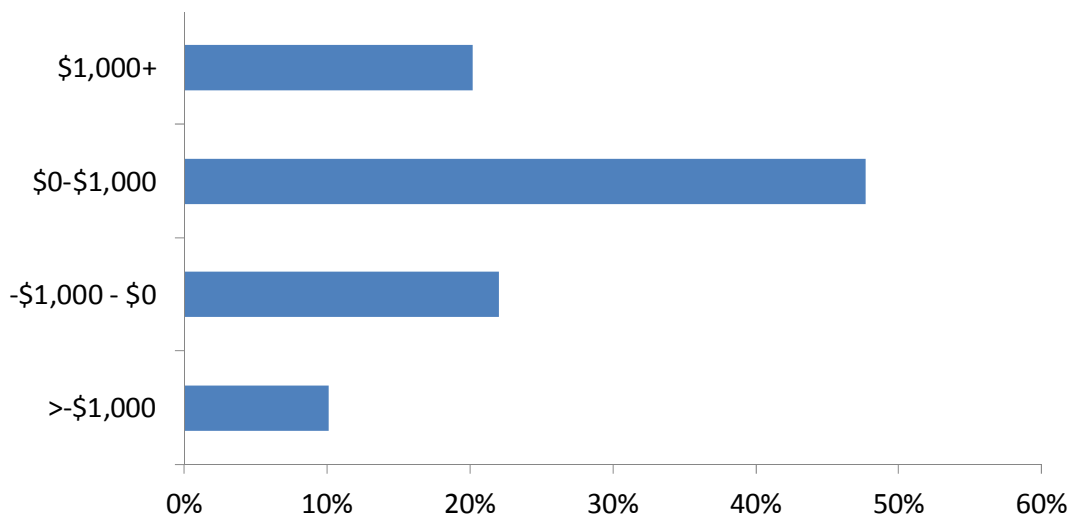
Financial Position Per Capita—Trend (cont'd)

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

Financial Position Per Capita—Trend (cont'd)

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

Summary—2014 Financial Position Per Capita—Total Survey



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

Financial Position Per Capita By Geographic Location—Trend

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

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

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

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

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

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

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

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

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

Net Financial Liabilities Ratio—Trend

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

Net Financial Liabilities Ratio—Trend (cont'd)

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

Net Financial Liabilities Ratio—Trend (cont'd)

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

Operating Surplus and Operating Surplus Ratio

A key indicator of a municipality's financial performance is measured by the operating surplus ratio. An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses.

Financial Operating Surplus Indicator One: Operating Surplus

Tax Operating Surplus - The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and accounting corrections. The operating surplus does not include donated assets, development charge collections and provincial and federal grants. This is based on Schedule 10 of the Financial Information Return with the above noted adjustments. The Tax Operating Surplus excludes water and wastewater. This was calculated using Schedule 75 of the FIR and in some cases, Schedule 40 minus Schedule 12.

Formula

Tax Operating Surplus

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

Note: Excludes Water and wastewater surpluses

Financial Operating Surplus Indicator Two: Operating Surplus Ratio

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

Formula

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

Target

Long-term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues. In essence, this requires current taxpayers to fully meet the cost of services. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to turn this around. The Ministry of Municipal Affairs and Housing’s suggested target is to have an operating surplus ratio in the range of 0%-15%, with an advanced target of 15% or greater.

Interpretation

Operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses. In the absence of other overriding objectives or directions, municipalities should strive to generate operating revenue approximately equal to their expenses, including amortization. Long-term financial sustainability is dependent upon ensuring that, on average, over time, expenses are less than revenues.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Some level of surplus is both appropriate and required. Identifying the appropriate level of surplus must be done as a long-term forward looking planning process that takes into account future capital investment needs.

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

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

2014 Operating Surplus and Operating Surplus Ratio

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

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

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

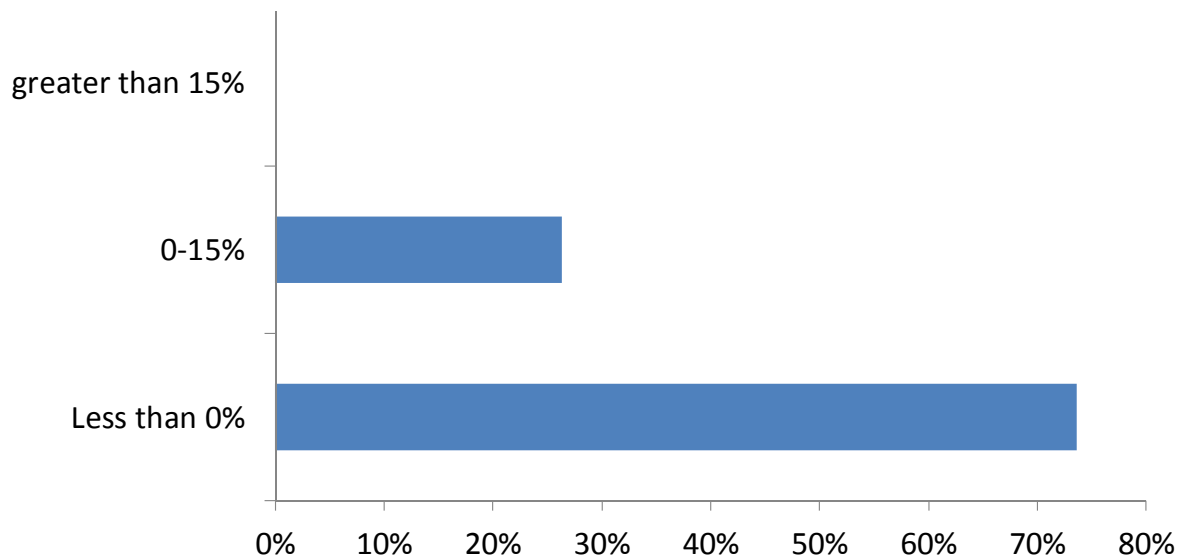
2014 Operating Surplus and Operating Surplus Ratio (cont'd)

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

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

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

2014 Operating Surplus and Operating Surplus Ratio—Total Survey



Total Asset Consumption Ratio

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

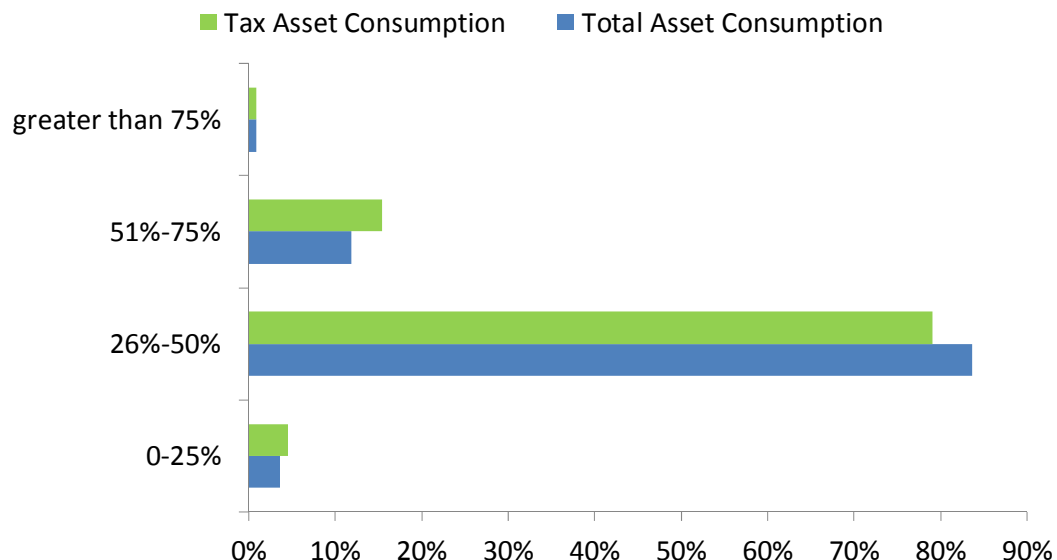
Formula

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

Interpretations

This ratio shows the value of the tangible capital assets that have been consumed. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. However, if assets are renewed and replaced in accordance with an asset management plan a high ratio should not be a cause for concern. The Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to be relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old.

Summary—2014 Asset Consumption Ratio—Total Survey



Total Asset Consumption Ratio Trend

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

Total Asset Consumption Ratio (cont'd)

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

Total Asset Consumption Ratio (cont'd)

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

Tax Asset Consumption Ratio

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

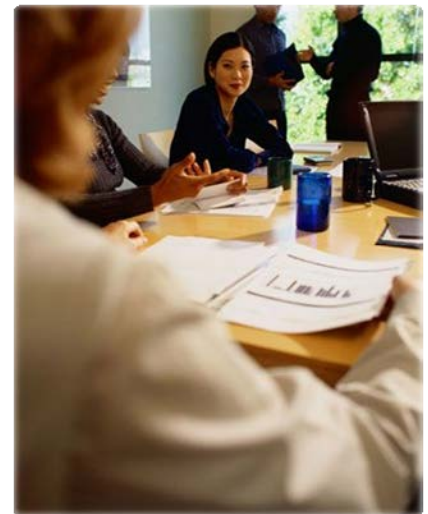
Municipalities	2014
Central Huron	36.8%
East Gwillimbury	36.9%
Waterloo	37.4%
Sault Ste. Marie	37.5%
Welland	37.5%
Kingston	37.6%
Peterborough	37.7%
Clarington	37.9%
Oshawa	38.6%
Sarnia	38.6%
Hamilton	39.5%
Windsor	39.7%
Guelph	40.8%
Pelham	41.1%
Cambridge	41.3%
Parry Sound	41.4%
Tillsonburg	41.5%
St.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

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

Reserves

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

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



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

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

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

Formula

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

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

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

Formula

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

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

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

Formula

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

Interpretations

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

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

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

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

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

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

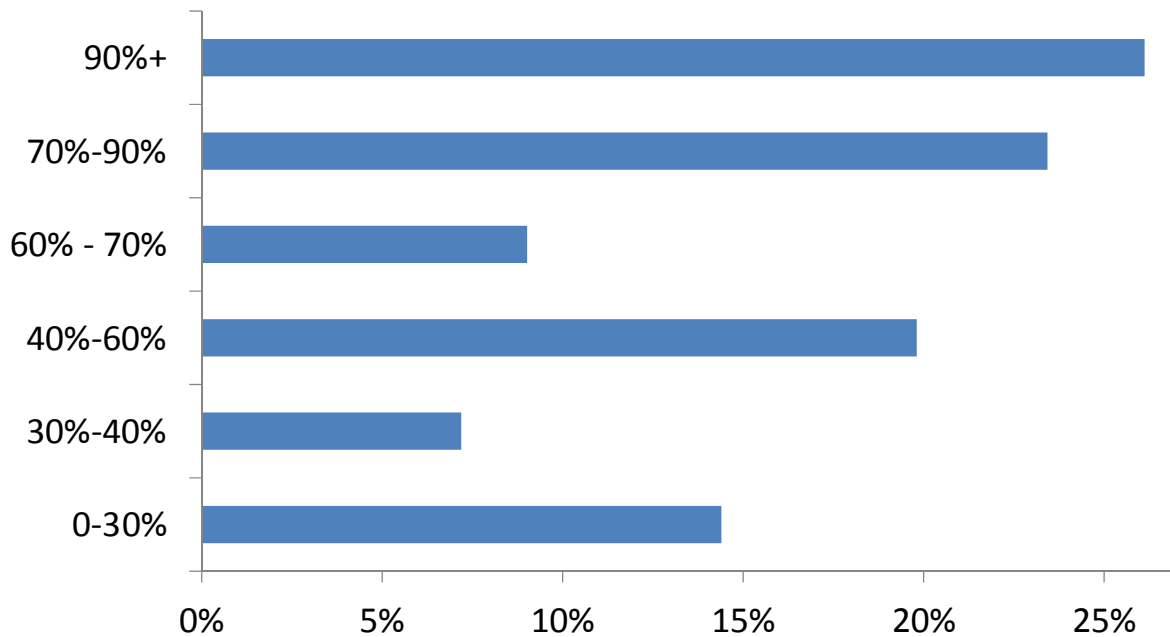
Tax Discretionary Reserves (less WWW) as % of Taxation—Trend (cont'd)

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

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

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

Summary—2014 Tax Discretionary Reserves as % of Taxation—Total Survey



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

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

Municipality	2010	2011	2012	2013	2014
Orillia			-29%	-17%	-10%
Strathroy-Caradoc				3%	3%
Pelham		22%	18%	13%	7%
Brockville	9%	7%	9%	10%	11%
Newmarket	47%	18%	19%	23%	11%
Amherstburg					13%
Kitchener			12%	14%	15%
St. Thomas	20%	21%	18%	21%	16%
Orangeville				16%	16%
Ottawa	15%	15%	16%	16%	17%
Sarnia	22%	19%	23%	20%	20%
Belleville		19%	18%	19%	20%
Sault Ste. Marie	20%	18%	20%	20%	21%
Greenstone			19%	19%	21%
North Bay	21%	20%	21%	22%	22%
Tillsonburg			21%	23%	23%
Thunder Bay	30%	29%	31%	27%	24%
Ingersoll		17%	24%	28%	24%
Barrie	55%	42%	28%	25%	24%
Timmins	20%	21%	23%	23%	25%
Toronto	19%	18%	23%	28%	25%
Oshawa	26%	23%	30%	29%	26%
Guelph	38%	37%	32%	31%	27%
Penetanguishene	19%	27%	23%	31%	28%
Quinte West	42%	42%	36%	34%	30%
Prince Edward County	23%	24%	26%	31%	30%
Lambton Shores		19%	24%	24%	31%
Port Colborne					32%
Woolwich	36%	37%	44%	40%	33%
Guelph/Eramosa					33%
North Dumfries					34%
Stratford	33%	36%	34%	35%	34%
Minto					36%
Wilmot	52%	22%	32%	31%	36%
King	36%	28%	23%	34%	36%

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

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

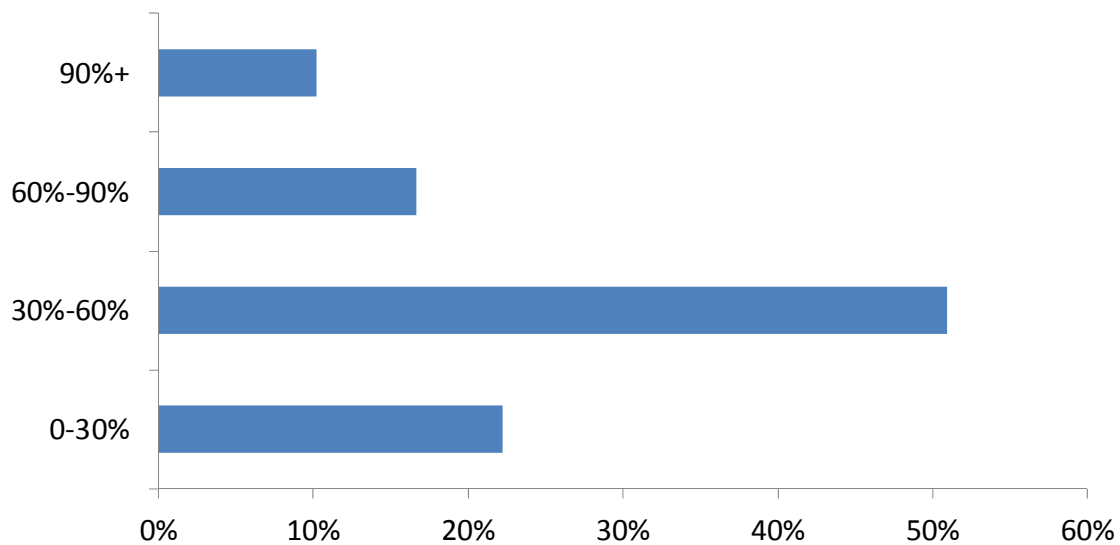
Tax Discretionary Reserves as a % of Own Source Revenues—Trend (cont'd)

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

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

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

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



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

Total and Tax Reserve Per Capita

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

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

Total and Tax Reserve Per Capita (cont'd)

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

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

Debt

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

Measures of the tax and revenue base, such as:

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



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

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

Debt service obligations such as:

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

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

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

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

Formula

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

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

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

Formula

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

Target

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

Interpretations

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

Financial Debt Indicator Three: Debt Outstanding per Capita

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

Formula

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

Financial Debt Indicator Four: Debt Outstanding Per Own Source Revenues

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

Formula

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

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

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

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

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

Formula

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

Target

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

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

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

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

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

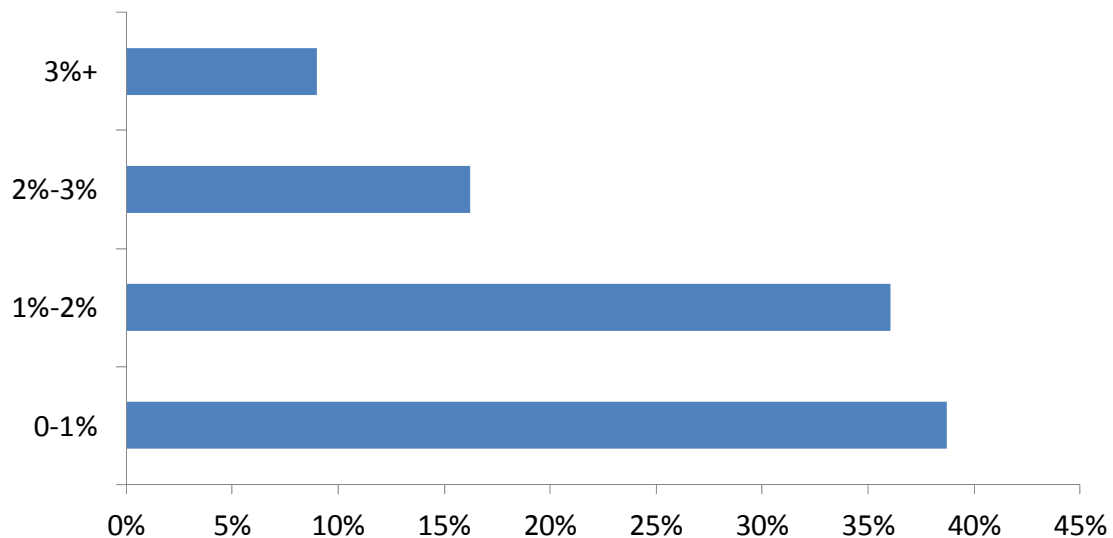
Tax Debt Interest as a % of Own Source Revenue—Trend (cont'd)

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

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

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

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



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

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

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

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

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

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

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

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

Total Debt Outstanding Per Capita

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

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

Total Debt Outstanding Per Capita (cont'd)

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

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

Debt Outstanding Per Own Source Revenues

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

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

Debt Outstanding Per Own Source Revenues (cont'd)

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

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

Debt To Reserve Ratio—Trend

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

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

Debt To Reserve Ratio—Trend (cont'd)

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

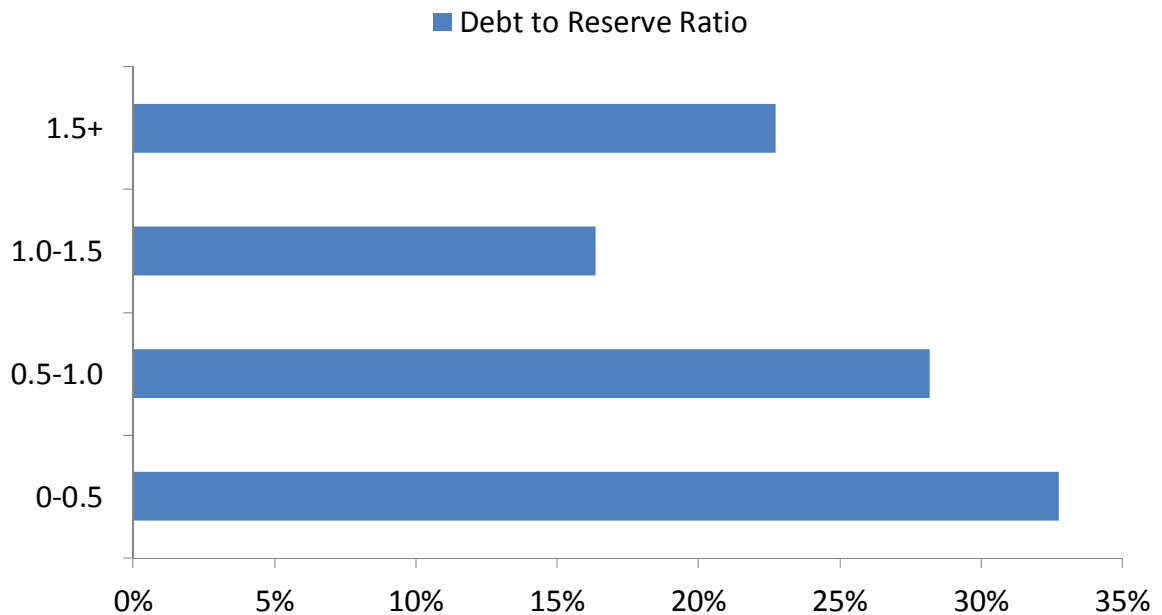
Debt To Reserve Ratio—Trend (cont'd)

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

Debt To Reserve Ratio—Trend (cont'd)

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

Debt To Reserve Ratio Summary



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

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

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

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

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

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

Taxes Receivable as a % of Taxes Levied

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

Formula

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

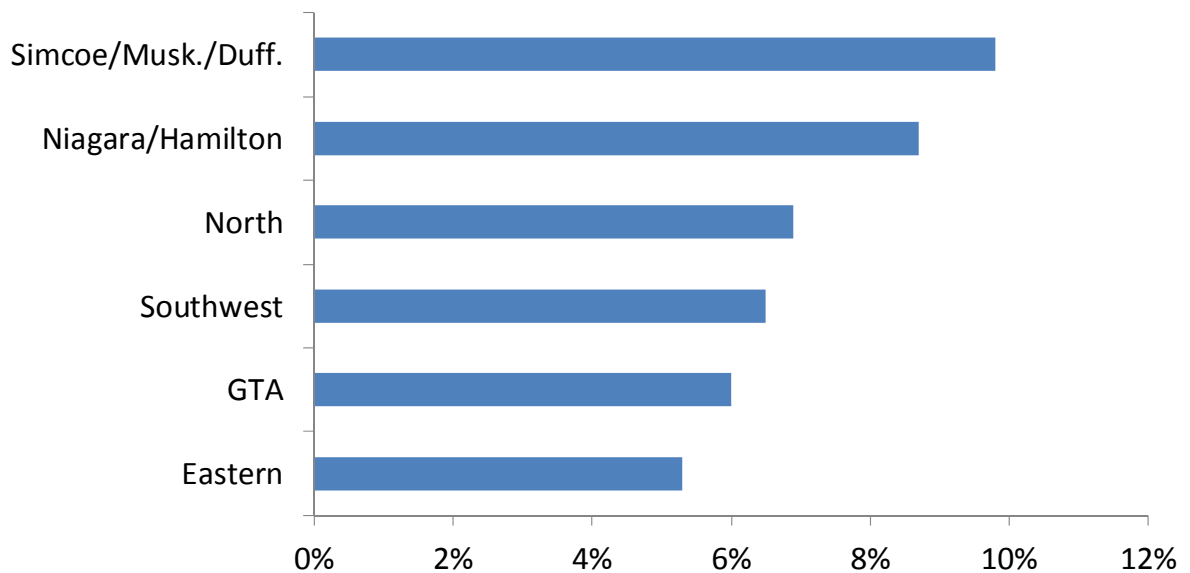
Target

Credit Rating agencies consider over 8% a negative factor.

Interpretations

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

Taxes Receivable as a % of Tax Levied—By Location



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

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

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

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

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

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

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

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

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

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

Rates Coverage Ratio

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

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

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

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

Revenue and Expenditure Analysis



Revenue and Expenditure Analysis

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population (Note: 2014 population figures were used, however, some services may not be available to the total population). Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the resident's collective personal income. If the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity. This section also includes, where appropriate, calculations of the revenue recovery for various services. Staffing levels have also been included in select schedules. Note: The Water and Wastewater has been moved to the Water/WW section of the report.

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

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



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



Analysis of Net Municipal Levy Per Capita

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

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



As such, this analysis is not an “apples to apples” comparison of services, but rather has been included to provide insight into the net cost of providing municipal services within each municipality. Further analysis would be required to determine the cause of the differences across each spending envelope and within each municipality. This analysis was completed using the most current information available - net municipal levies as per the 2015 municipal levy by-laws and the 2015 estimated populations.

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

Net Municipal Levy Per Capita

- Net levy on a per capita basis ranged across the municipalities from \$934 to \$4,197 (with an average of \$1,449 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- 12 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 80% of the municipalities with low ranking for levy per capita had a population of 100,000 or less.
- A detailed review of the service envelopes, revenues and socio-demographics of the municipality is required to understand the factors causing differences in levies per capita. Some of the driving factors may include social service costs, significant differentials in terms of service levels and the extent of user fees.



2015 Net Municipal Levy Per Capita

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

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

2015 Net Municipal Levy Per Capita (cont'd)

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

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

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$607 to \$2,592 (with an average of \$1,158). There is a strong relationship between the assessment per capita and net levy per \$100,000 of assessment in that, for the most part, municipalities with a high assessment basis have a low net levy per \$100,000 of assessment.

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

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

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

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

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

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$536 to \$2,578 (with an average of \$1,075). There is a strong relationship between the assessment per capita and net levy per \$100,000 of assessment in that, for the most part, municipalities with a high assessment basis have a low net levy per \$100,000 of assessment.

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

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

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

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

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

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

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

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

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

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

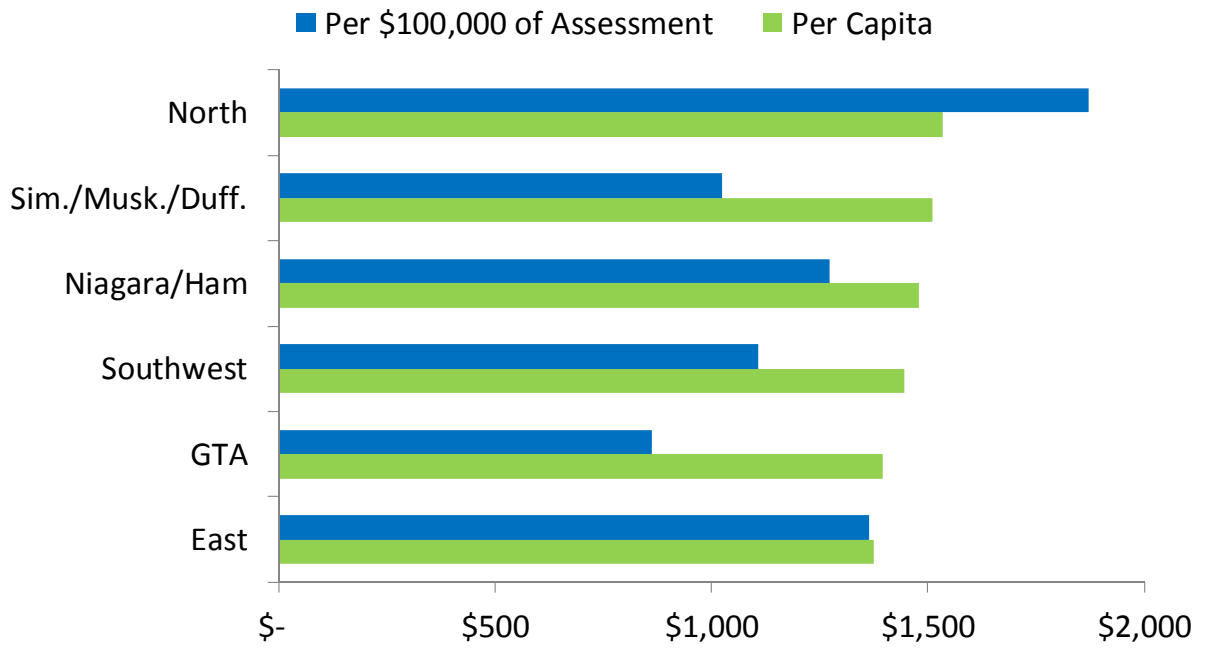
Municipality	2015 Levy per Capita	2015 Net Levy Per \$100,000 Unweighted Assessment	2015 Net Levy Per \$100,000 Weighted Assessment	Per Capita Ranking	Per \$100,000 Unweighted Assessment Ranking	Per \$100,000 Weighted Assessment Ranking
Parry Sound	\$ 1,367	\$ 1,301	\$ 1,134	mid	mid	mid
Greater Sudbury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

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

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

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

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



General Government

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 3	\$ 9	\$ 2	\$ 7
Saugeen Shores	\$ 8	\$ 14	\$ 5	\$ 8
Oakville	\$ 24	\$ 41	\$ 11	\$ 18
Kitchener	\$ 10	\$ 22	\$ 10	\$ 21
Wilmot	\$ 25	\$ 31	\$ 18	\$ 22
Minto	\$ 21	\$ 24	\$ 19	\$ 22
Grimsby	\$ 22	\$ 33	\$ 17	\$ 26
Cambridge	\$ 26	\$ 32	\$ 24	\$ 30
Mapleton	\$ 49	\$ 53	\$ 28	\$ 31
Vaughan	\$ 51	\$ 68	\$ 23	\$ 31
Milton	\$ 38	\$ 60	\$ 22	\$ 35
Woolwich	\$ 41	\$ 51	\$ 29	\$ 35
Wellesley	\$ 45	\$ 50	\$ 33	\$ 36
Newmarket	\$ 51	\$ 59	\$ 33	\$ 38
Erin	\$ 67	\$ 70	\$ 37	\$ 39
Pickering	\$ 54	\$ 59	\$ 37	\$ 41
Niagara-on-the-Lake	\$ 88	\$ 103	\$ 36	\$ 42
Lincoln	\$ 45	\$ 56	\$ 35	\$ 43
Waterloo	\$ 47	\$ 65	\$ 32	\$ 43
Wasaga Beach	\$ 80	\$ 86	\$ 42	\$ 46
Welland	\$ 19	\$ 37	\$ 25	\$ 47
Markham	\$ 80	\$ 91	\$ 42	\$ 47
St. Catharines	\$ 35	\$ 46	\$ 37	\$ 47
Quinte West	\$ 29	\$ 43	\$ 32	\$ 48
Scugog	\$ 64	\$ 77	\$ 41	\$ 49
Clarington	\$ 44	\$ 59	\$ 38	\$ 51
Halton Hills	\$ 84	\$ 85	\$ 51	\$ 52
North Dumfries	\$ 89	\$ 95	\$ 49	\$ 53
Middlesex Centre	\$ 91	\$ 93	\$ 52	\$ 53
Aurora	\$ 88	\$ 98	\$ 48	\$ 54
Prince Edward County	\$ 73	\$ 79	\$ 51	\$ 55
Kingsville	\$ 60	\$ 62	\$ 54	\$ 56

General Government (cont'd)

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

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

General Government (cont'd)

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

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

General Government (cont'd)

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

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

Fire

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

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

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

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



Fire (Sorted by Total Costs per Capita)

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

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

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

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

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

Police

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

The key objectives provided by Police Services include:

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

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

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

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

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



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

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

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

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

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

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

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

Court Security Costs

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

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

Prisoner Transportation

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 Incl Amort
Hamilton	\$ (11)	\$ (11)
Stratford	\$ (3)	\$ (3)
Ottawa	\$ 0	\$ 0
London	\$ 1	\$ 1
Chatham-Kent	\$ 1	\$ 1
Prince Edward County	\$ 2	\$ 1
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 3	\$ 3
Belleville	\$ 6	\$ 6
Kingston	\$ 7	\$ 7
Timmins	\$ 8	\$ 12
Average	\$ 1	\$ 2
Median	\$ 2	\$ 1
Region Waterloo	\$ 0	\$ 0
Region York	\$ 0	\$ 0
Region Peel	\$ 1	\$ 1
Region Halton	\$ 3	\$ 2
Region Average	\$ 1	\$ 1
Region Median	\$ 1	\$ 0

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

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

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

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

Protective Inspection and Control

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

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

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

Protective Inspection and Control (cont'd)

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

POA

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

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Cornwall	\$ (13)	\$ (19)
Greenstone	\$ (16)	\$ (13)
St. Thomas	\$ (8)	\$ (11)
Brockville	\$ (9)	\$ (9)
Brant County	\$ (9)	\$ (6)
Springwater	\$ (9)	\$ (6)
Innisfil	\$ (8)	\$ (5)
Collingwood	\$ (8)	\$ (4)
Quinte West	\$ (4)	\$ (4)
Orillia	\$ (5)	\$ (4)
Belleville	\$ (4)	\$ (4)
Cambridge	\$ (4)	\$ (4)
Leamington	\$ (3)	\$ (4)
Strathroy-Caradoc	\$ (3)	\$ (3)
Wasaga Beach	\$ (6)	\$ (3)
Middlesex Centre	\$ (5)	\$ (3)
Wainfleet	\$ (4)	\$ (3)
St. Catharines	\$ (2)	\$ (2)
West Lincoln	\$ (2)	\$ (2)
Thorold	\$ (2)	\$ (2)
Lincoln	\$ (3)	\$ (2)
Grimsby	\$ (3)	\$ (2)
Niagara-on-the-Lake	\$ (5)	\$ (2)
Oshawa	\$ (1)	\$ (1)
Milton	\$ (2)	\$ (1)
Pickering	\$ (1)	\$ (1)
Brock	\$ (1)	\$ (1)
Clarington	\$ (1)	\$ (1)
Scugog	\$ (1)	\$ (1)
Whitchurch-Stouffville	\$ (0)	\$ (0)
Wilmot	\$ 0	\$ 0
Mississauga	\$ 5	\$ 3
East Gwillimbury	\$ 8	\$ 4

Municipality	Net Costs per Capita	Net Costs per \$100,000 CVA
Hamilton	\$ 6	\$ 6
Greater Sudbury	\$ 6	\$ 7
Prince Edward County	\$ 10	\$ 7
Kingston	\$ 9	\$ 8
Ottawa	\$ 12	\$ 8
Toronto	\$ 16	\$ 9
Caledon	\$ 21	\$ 10
Brampton	\$ 13	\$ 11
London	\$ 11	\$ 11
Timmins	\$ 10	\$ 14
Sault Ste. Marie	\$ 11	\$ 15
Chatham-Kent	\$ 15	\$ 15
Kenora	\$ 16	\$ 17
Guelph	\$ 25	\$ 20
Thunder Bay	\$ 16	\$ 21
Peterborough	\$ 22	\$ 23
Burlington	\$ 44	\$ 25
North Bay	\$ 28	\$ 29
Windsor	\$ 26	\$ 37
Barrie	\$ 52	\$ 46
Parry Sound	\$ 193	\$ 181
Average	\$ 8	\$ 7
Median	\$ (1)	\$ (1)
Wellington County	\$ (5)	\$ (3)
Region Halton	\$ (3)	\$ (1)
District of Muskoka	\$ 13	\$ 3
Region York	\$ 11	\$ 6
Region Waterloo	\$ 9	\$ 7
Region Durham	\$ 11	\$ 9
Region Niagara	\$ 16	\$ 14
Region Average	\$ 7	\$ 5
Region Median	\$ 11	\$ 6

Roads Services

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Roadways—Unpaved (cont'd)

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

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

Roadways—Unpaved (cont'd)

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

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

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

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

Roadways—Bridges and Culverts (cont'd)

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

Roadways—Bridges and Culverts (cont'd)

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

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

Roadways—Traffic Operations

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

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Minto		\$ 0		\$ 0
Wilmot	\$ 2	\$ 2	\$ 1	\$ 1
Pelham	\$ 2	\$ 2	\$ 1	\$ 1
Meaford		\$ 3		\$ 2
The Blue Mountains		\$ 15		\$ 3
Newmarket	\$ 7	\$ 7	\$ 4	\$ 5
Wasaga Beach	\$ 11	\$ 12	\$ 6	\$ 7
Markham	\$ 9	\$ 13	\$ 5	\$ 7
Aurora	\$ 3	\$ 15	\$ 2	\$ 8
Waterloo	\$ 12	\$ 12	\$ 8	\$ 8
Puslinch	\$ 11	\$ 23	\$ 4	\$ 9
Sarnia	\$ 9	\$ 9	\$ 10	\$ 10
Penetanguishene	\$ 12	\$ 12	\$ 12	\$ 12
Georgina	\$ 17	\$ 17	\$ 13	\$ 13
Vaughan	\$ 31	\$ 32	\$ 14	\$ 15
Lambton Shores	\$ 21	\$ 33	\$ 10	\$ 15
Mississauga	\$ 20	\$ 26	\$ 12	\$ 16
Hanover	\$ 14	\$ 14	\$ 16	\$ 16
Halton Hills	\$ 23	\$ 28	\$ 14	\$ 17
Oakville	\$ 37	\$ 40	\$ 17	\$ 18
Woolwich	\$ 17	\$ 26	\$ 12	\$ 18
Burlington	\$ 28	\$ 36	\$ 16	\$ 20
Owen Sound	\$ 14	\$ 18	\$ 16	\$ 20
Whitchurch-Stouffville	\$ 25	\$ 38	\$ 14	\$ 20
Pickering	\$ 28	\$ 32	\$ 19	\$ 22
West Lincoln	\$ 21	\$ 26	\$ 19	\$ 23
Scugog	\$ 33	\$ 37	\$ 21	\$ 24
Niagara-on-the-Lake	\$ 51	\$ 59	\$ 21	\$ 24
Kitchener	\$ 21	\$ 26	\$ 20	\$ 25
Welland	\$ 14	\$ 20	\$ 18	\$ 25
St. Catharines	\$ 19	\$ 25	\$ 20	\$ 26
Milton	\$ 37	\$ 49	\$ 22	\$ 29
Centre Wellington	\$ 40	\$ 41	\$ 28	\$ 30

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Thorold	\$ 22	\$ 32	\$ 21	\$ 30
Bracebridge	\$ 53	\$ 62	\$ 28	\$ 33
Brampton	\$ 31	\$ 40	\$ 26	\$ 34
Oshawa	\$ 33	\$ 33	\$ 33	\$ 34
Central Huron	\$ 45	\$ 57	\$ 27	\$ 35
Grimsby	\$ 46	\$ 48	\$ 36	\$ 37
Springwater	\$ 62	\$ 65	\$ 42	\$ 43
Collingwood	\$ 38	\$ 74	\$ 23	\$ 44
Kincardine	\$ 59	\$ 89	\$ 32	\$ 49
Gravenhurst	\$ 113	\$ 131	\$ 44	\$ 51
Caledon	\$ 96	\$ 114	\$ 43	\$ 52
Innisfil	\$ 57	\$ 86	\$ 36	\$ 55
Guelph/Eramosa	\$ 91	\$ 98	\$ 52	\$ 55
Port Colborne	\$ 47	\$ 51	\$ 53	\$ 57
Whitby	\$ 72	\$ 80	\$ 58	\$ 64
Saugeen Shores	\$ 104	\$ 119	\$ 59	\$ 67
Kingsville	\$ 71	\$ 78	\$ 64	\$ 70
Lincoln	\$ 71	\$ 92	\$ 55	\$ 71
East Gwillimbury	\$ 114	\$ 133	\$ 61	\$ 71
Ingersoll	\$ 26	\$ 64	\$ 29	\$ 72
Fort Erie	\$ 72	\$ 83	\$ 65	\$ 75
Mapleton	\$ 142	\$ 143	\$ 82	\$ 83
Grey Highlands	\$ 129	\$ 159	\$ 68	\$ 84
Strathroy-Caradoc	\$ 74	\$ 85	\$ 73	\$ 84
Brock	\$ 104	\$ 126	\$ 71	\$ 86
Clarington	\$ 92	\$ 103	\$ 78	\$ 88
Wainfleet	\$ 101	\$ 131	\$ 74	\$ 96
Middlesex Centre	\$ 165	\$ 175	\$ 94	\$ 99
Leamington	\$ 93	\$ 102	\$ 101	\$ 110
Lower Tier Average	\$ 48	\$ 55	\$ 33	\$ 37
Lower Tier Median	\$ 33	\$ 39	\$ 22	\$ 27

Roadways—Traffic Operations (cont'd)

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

Roadways—Traffic Operations (cont'd)

Municipality	Per Capita Excl Amort	Per Capita Incl Amort	Per \$100,000 CVA Excl Amort	Per \$100,000 CVA Incl Amort
Region Peel	\$ 5	\$ 6	\$ 3	\$ 4
Region Halton	\$ 8	\$ 14	\$ 4	\$ 7
District of Muskoka	\$ 38	\$ 42	\$ 9	\$ 10
Region York	\$ 24	\$ 26	\$ 12	\$ 13
Region Waterloo	\$ 18	\$ 20	\$ 15	\$ 16
Wellington County	\$ 26	\$ 30	\$ 16	\$ 19
Region Durham	\$ 31	\$ 34	\$ 26	\$ 29
Region Niagara	\$ 57	\$ 67	\$ 52	\$ 61
Region Average	\$ 26	\$ 30	\$ 17	\$ 20
Region Median	\$ 25	\$ 28	\$ 13	\$ 15

Winter Control—Except Sidewalks, Parking Lots

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

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

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

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

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

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

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Erin	\$ 0	\$ 0
Waterloo	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 1
Scugog	\$ 1	\$ 1
Clarington	\$ 1	\$ 1
Grey Highlands	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Thorold	\$ 1	\$ 1
Burlington	\$ 2	\$ 1
Wasaga Beach	\$ 3	\$ 1
Guelph/Eramosa	\$ 3	\$ 1
Halton Hills	\$ 3	\$ 2
Innisfil	\$ 3	\$ 2
West Lincoln	\$ 2	\$ 2
Welland	\$ 1	\$ 2
Whitby	\$ 2	\$ 2
Springwater	\$ 3	\$ 2
Lambton Shores	\$ 5	\$ 2
Markham	\$ 5	\$ 3
Milton	\$ 5	\$ 3
Kingsville	\$ 3	\$ 3
Woolwich	\$ 4	\$ 3
Centre Wellington	\$ 4	\$ 3
Whitchurch-Stouffville	\$ 6	\$ 3
Caledon	\$ 7	\$ 3
Cambridge	\$ 4	\$ 3
Vaughan	\$ 9	\$ 4
Mississauga	\$ 7	\$ 4
Central Huron	\$ 7	\$ 5
Minto	\$ 5	\$ 5
Grimsby	\$ 7	\$ 6
Wilmot	\$ 9	\$ 6
Penetanguishene	\$ 6	\$ 6
Kincardine	\$ 12	\$ 6
Gravenhurst	\$ 17	\$ 7
Kitchener	\$ 8	\$ 8
Hanover	\$ 7	\$ 8
Oakville	\$ 18	\$ 8

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

Transit Services—Conventional

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

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

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



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

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Revenue as % Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
The Blue Mountains	\$ 4	\$ 4	44%	\$ 1	\$ 1
Parry Sound	\$ 2	\$ 2	69%	\$ 2	\$ 2
Elliot Lake	\$ 31	\$ 41	33%	\$ 70	\$ 91
Population < 15,000					
Average	\$ 12	\$ 16	49%	\$ 24	\$ 31
Median	\$ 4	\$ 4	44%	\$ 2	\$ 2

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

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

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

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

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

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

Transit Services—Disabled and Special Needs

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
St. Marys	\$ 1	\$ 1	\$ 1	\$ 1
Saugeen Shores	\$ (1)	\$ 3	\$ (1)	\$ 2
Kincardine	\$ 4	\$ 7	\$ 2	\$ 4
Meaford	\$ 6	\$ 6	\$ 4	\$ 4
Parry Sound	\$ 5	\$ 5	\$ 4	\$ 4
Ingersoll	\$ 5	\$ 5	\$ 6	\$ 6
Elliot Lake	\$ 11	\$ 15	\$ 26	\$ 34
Hanover	\$ 49	\$ 61	\$ 58	\$ 72
Population < 15,000				
Average	\$ 10	\$ 13	\$ 12	\$ 16
Median	\$ 5	\$ 6	\$ 4	\$ 4

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Fort Erie	\$ 3	\$ 3	\$ 3	\$ 3
Halton Hills	\$ 5	\$ 6	\$ 3	\$ 4
Quinte West	\$ 4	\$ 4	\$ 4	\$ 4
Brant County	\$ 6	\$ 6	\$ 4	\$ 4
Orillia	\$ 5	\$ 6	\$ 5	\$ 5
Belleville	\$ 5	\$ 6	\$ 6	\$ 6
Stratford	\$ 12	\$ 12	\$ 11	\$ 11
Peterborough	\$ 11	\$ 12	\$ 11	\$ 12
St. Thomas	\$ 10	\$ 10	\$ 13	\$ 14
Timmins	\$ 10	\$ 10	\$ 14	\$ 15
Sarnia	\$ 13	\$ 13	\$ 15	\$ 15
North Bay	\$ 13	\$ 14	\$ 14	\$ 15
Welland	\$ 12	\$ 13	\$ 16	\$ 16
Sault Ste. Marie	\$ 13	\$ 14	\$ 18	\$ 19
Cornwall	\$ 28	\$ 30	\$ 40	\$ 42
Population 30,000 - 99,999				
Average	\$ 10	\$ 10	\$ 11	\$ 12
Median	\$ 10	\$ 10	\$ 11	\$ 12

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Burlington	\$ 2	\$ 2	\$ 1	\$ 1
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Chatham-Kent	\$ 5	\$ 5	\$ 5	\$ 5
Oakville	\$ 10	\$ 11	\$ 5	\$ 5
Windsor	\$ 5	\$ 6	\$ 7	\$ 8
Barrie	\$ 10	\$ 11	\$ 9	\$ 9
Guelph	\$ 12	\$ 13	\$ 9	\$ 10
St. Catharines	\$ 9	\$ 10	\$ 9	\$ 10
London	\$ 13	\$ 13	\$ 13	\$ 13
Kingston	\$ 16	\$ 16	\$ 14	\$ 14
Greater Sudbury	\$ 17	\$ 17	\$ 18	\$ 18
Thunder Bay	\$ 13	\$ 14	\$ 16	\$ 19
Ottawa	\$ 30	\$ 30	\$ 20	\$ 20
Toronto	\$ 41	\$ 41	\$ 22	\$ 22
Hamilton	\$ 30	\$ 34	\$ 28	\$ 31
Population > 100,000				
Average	\$ 14	\$ 15	\$ 12	\$ 13
Median	\$ 12	\$ 13	\$ 9	\$ 10
Region Niagara	\$ 6	\$ 7	\$ 6	\$ 6
Region York	\$ 13	\$ 13	\$ 6	\$ 7
Region Durham	\$ 10	\$ 10	\$ 8	\$ 8
Region Peel	\$ 13	\$ 14	\$ 9	\$ 9
Region Waterloo	\$ 14	\$ 15	\$ 12	\$ 13
Regional Average	\$ 11	\$ 12	\$ 8	\$ 9
Regional Median	\$ 13	\$ 13	\$ 8	\$ 8

Parking

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



Specific objectives of Parking Services are:

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

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

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

Parking

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

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Kenora	185%	\$ (15)	\$ (15)	\$ (16)	\$ (15)
Lambton Shores	251%	\$ (29)	\$ (23)	\$ (13)	\$ (11)
Niagara-on-the-Lake	132%	\$ (12)	\$ (11)	\$ (5)	\$ (4)
Greater Sudbury	174%	\$ (5)	\$ (3)	\$ (5)	\$ (4)
Orillia	146%	\$ (6)	\$ (3)	\$ (5)	\$ (3)
Newmarket	300%	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Fort Erie	287%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Kingston	108%	\$ (3)	\$ (1)	\$ (3)	\$ (1)
Guelph	116%	\$ (2)	\$ (1)	\$ (2)	\$ (1)
Belleville	117%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
North Bay	120%	\$ (3)	\$ (0)	\$ (3)	\$ (0)
Minto		\$ (0)	\$ (0)	\$ (0)	\$ (0)
Kincardine			\$ 0		\$ 0
Scugog		\$ 0	\$ 0	\$ 0	\$ 0
Prince Edward County	95%	\$ 0	\$ 0	\$ 0	\$ 0
Centre Wellington		\$ 0	\$ 0	\$ 0	\$ 0
Cornwall	101%	\$ (0)	\$ 0	\$ (0)	\$ 0
Strathroy-Caradoc		\$ 0	\$ 0	\$ 0	\$ 0
Kingsville		\$ 0	\$ 0	\$ 0	\$ 0
The Blue Mountains		\$ 0	\$ 2	\$ 0	\$ 0
Lincoln		\$ 0	\$ 0	\$ 0	\$ 0
West Lincoln		\$ 0	\$ 1	\$ 0	\$ 1
Parry Sound	109%	\$ (2)	\$ 1	\$ (1)	\$ 1
London	94%	\$ 0	\$ 1	\$ 0	\$ 1
Timmins	113%	\$ (2)	\$ 1	\$ (2)	\$ 1
Woolwich		\$ 1	\$ 2	\$ 1	\$ 1
Pickering		\$ 2	\$ 2	\$ 1	\$ 1
Brampton	50%	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills		\$ 1	\$ 2	\$ 1	\$ 1
Clarington	41%	\$ 2	\$ 2	\$ 1	\$ 2
Collingwood	98%	\$ 0	\$ 3	\$ 0	\$ 2
Chatham-Kent	48%	\$ 2	\$ 2	\$ 2	\$ 2
Port Colborne		\$ 0	\$ 2	\$ 0	\$ 2
Whitby	58%	\$ 3	\$ 3	\$ 2	\$ 3
Milton	4%	\$ 5	\$ 5	\$ 3	\$ 3
Brockville	79%	\$ 3	\$ 3	\$ 3	\$ 3

Parking (cont'd)

Municipality	Revenue as	Net Costs	Net Costs	Net Costs per	Net Costs per
	% of Costs Excl Amort	per Capita Excl Amort	per Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Oakville	57%	\$ 7	\$ 7	\$ 3	\$ 3
Markham		\$ 6	\$ 7	\$ 3	\$ 3
Peterborough	116%	\$ (3)	\$ 4	\$ (3)	\$ 4
Caledon		\$ 8	\$ 8	\$ 4	\$ 4
Orangeville	17%	\$ 5	\$ 5	\$ 4	\$ 4
Wasaga Beach	85%	\$ 5	\$ 8	\$ 2	\$ 4
Welland	53%	\$ 3	\$ 4	\$ 4	\$ 4
Oshawa	113%	\$ (2)	\$ 5	\$ (2)	\$ 5
Sarnia	54%	\$ 4	\$ 4	\$ 5	\$ 5
Ingersoll	2%	\$ 5	\$ 5	\$ 5	\$ 5
Mississauga	23%	\$ 8	\$ 9	\$ 5	\$ 5
Leamington	14%	\$ 4	\$ 5	\$ 4	\$ 5
Sault Ste. Marie	61%	\$ 3	\$ 4	\$ 4	\$ 5
Ottawa	74%	\$ 6	\$ 8	\$ 4	\$ 6
Burlington	0%	\$ 10	\$ 11	\$ 6	\$ 6
Thorold		\$ 4	\$ 7	\$ 4	\$ 6
Brock		\$ 6	\$ 10	\$ 4	\$ 7
Gravenhurst		\$ 6	\$ 19	\$ 2	\$ 7
Hanover	18%	\$ 7	\$ 7	\$ 8	\$ 8
Hamilton	67%	\$ 6	\$ 9	\$ 6	\$ 8
Tillsonburg	1%	\$ 7	\$ 8	\$ 7	\$ 8
Kitchener	91%	\$ 2	\$ 9	\$ 2	\$ 8
St. Thomas	61%	\$ 2	\$ 6	\$ 2	\$ 9
Thunder Bay	71%	\$ 5	\$ 8	\$ 7	\$ 10
Cambridge	15%	\$ 10	\$ 12	\$ 10	\$ 11
Wellington North		\$ 5	\$ 14	\$ 4	\$ 12
Elliot Lake			\$ 5		\$ 12
Toronto	3%	\$ 23	\$ 23	\$ 12	\$ 12
Barrie	42%	\$ 12	\$ 15	\$ 10	\$ 13
Stratford		\$ 12	\$ 14	\$ 12	\$ 13
Owen Sound	56%	\$ 10	\$ 12	\$ 12	\$ 13
Waterloo	11%	\$ 20	\$ 22	\$ 13	\$ 15
Windsor	69%	\$ 6	\$ 11	\$ 9	\$ 16
St. Catharines	58%	\$ 10	\$ 19	\$ 11	\$ 19
Average	83%	\$ 2	\$ 4	\$ 2	\$ 4
Median	69%	\$ 2	\$ 3	\$ 2	\$ 3

Street Lighting

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

Municipality	Net Costs per \$100,000	
	Net Costs per Capita Excl Amort	CVA Excl Amort
Puslinch	\$ 7	\$ 3
Middlesex Centre	\$ 6	\$ 3
Guelph/Eramosa	\$ 6	\$ 3
Wilmot	\$ 6	\$ 4
Wellesley	\$ 6	\$ 5
The Blue Mountains	\$ 27	\$ 5
Huntsville	\$ 9	\$ 5
Wainfleet	\$ 8	\$ 5
Vaughan	\$ 12	\$ 6
Mapleton	\$ 10	\$ 6
Meaford	\$ 9	\$ 6
Gravenhurst	\$ 15	\$ 6
Burlington	\$ 10	\$ 6
Woolwich	\$ 8	\$ 6
Erin	\$ 10	\$ 6
Springwater	\$ 9	\$ 6
Whitchurch-Stouffville	\$ 11	\$ 6
West Lincoln	\$ 7	\$ 6
Lambton Shores	\$ 13	\$ 6
Lincoln	\$ 8	\$ 6
Waterloo	\$ 9	\$ 6
Mississauga	\$ 11	\$ 6
North Dumfries	\$ 12	\$ 7
Oakville	\$ 15	\$ 7
Prince Edward County	\$ 10	\$ 7
Grey Highlands	\$ 13	\$ 7
Markham	\$ 13	\$ 7
Scugog	\$ 11	\$ 7
Milton	\$ 12	\$ 7
Aurora	\$ 13	\$ 7
Kitchener	\$ 7	\$ 7
Pickering	\$ 10	\$ 7
King	\$ 23	\$ 7
Centre Wellington	\$ 12	\$ 8

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

Street Lighting (cont'd)

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Thorold	\$ 16	\$ 15
Grimsby	\$ 19	\$ 15
Hamilton	\$ 16	\$ 15
Leamington	\$ 14	\$ 15
Saugeen Shores	\$ 29	\$ 16
St. Marys	\$ 20	\$ 18
Owen Sound	\$ 16	\$ 18
Fort Erie	\$ 20	\$ 18
Greater Sudbury	\$ 18	\$ 18
Peterborough	\$ 18	\$ 19
St. Catharines	\$ 19	\$ 19
Tillsonburg	\$ 18	\$ 19
London	\$ 19	\$ 19
Welland	\$ 16	\$ 20
North Bay	\$ 19	\$ 20
Stratford	\$ 22	\$ 20
Ingersoll	\$ 19	\$ 21
Minto	\$ 24	\$ 23
Port Colborne	\$ 20	\$ 23
St. Thomas	\$ 18	\$ 24
Cornwall	\$ 17	\$ 24
Hanover	\$ 20	\$ 24
Orillia	\$ 27	\$ 25
Timmins	\$ 18	\$ 25
Sarnia	\$ 24	\$ 27
Kenora	\$ 28	\$ 29
Elliot Lake	\$ 13	\$ 29
Parry Sound	\$ 34	\$ 32
Thunder Bay	\$ 25	\$ 32
Windsor	\$ 26	\$ 36
Sault Ste. Marie	\$ 30	\$ 40
Smooth Rock Falls	\$ 37	\$ 62
Average	\$ 16	\$ 13
Median	\$ 14	\$ 11

Air Transportation

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

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Timmins	\$ (46)	\$ (63)
Chatham-Kent	\$ 0	\$ 0
Wainfleet	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 0
North Bay	\$ 0	\$ 0
Pelham	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Saugeen Shores	\$ 2	\$ 1
Kingston	\$ 2	\$ 2
Parry Sound	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Welland	\$ 2	\$ 3
Cornwall	\$ 3	\$ 4
Penetanguishene	\$ 4	\$ 4
Windsor	\$ 3	\$ 4
St. Thomas	\$ 3	\$ 4
Tillsonburg	\$ 4	\$ 4
Hanover	\$ 4	\$ 5
Oshawa	\$ 5	\$ 5
Owen Sound	\$ 6	\$ 7
Kincardine	\$ 13	\$ 7
Barrie	\$ 9	\$ 8
Collingwood	\$ 14	\$ 8
Stratford	\$ 10	\$ 10
Brockville	\$ 9	\$ 10
Hamilton	\$ 12	\$ 11
Greater Sudbury	\$ 13	\$ 13
Peterborough	\$ 21	\$ 21
Elliot Lake	\$ 12	\$ 26
Greenstone	\$ 239	\$ 200
Average	\$ 11	\$ 10
Median	\$ 3	\$ 4
Region Waterloo	\$ 6	\$ 5
District of Muskoka	\$ 34	\$ 8
Region Average	\$ 20	\$ 6
Region Median	\$ 20	\$ 6

Storm Sewer - Urban

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

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

Storm Sewer - Urban (cont'd)

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

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

Storm Sewer - Urban (cont'd)

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

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

Storm Sewer - Rural

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Kincardine	\$ 0	\$ 0	\$ 0	\$ 0
Toronto	\$ 0	\$ 0	\$ 0	\$ 0
London	\$ 0	\$ 0	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 1	\$ 0	\$ 0
Grimsby	\$ 1	\$ 1	\$ 1	\$ 1
Brant County		\$ 1		\$ 1
Hamilton	\$ 1	\$ 1	\$ 1	\$ 1
Halton Hills	\$ 2	\$ 2	\$ 1	\$ 1
Wellesley	\$ 2	\$ 2	\$ 1	\$ 1
Puslinch	\$ 4	\$ 4	\$ 2	\$ 2
Milton	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 1	\$ 1	\$ 2	\$ 2
Saugeen Shores	\$ 4	\$ 4	\$ 2	\$ 2
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Cornwall	\$ 2	\$ 2	\$ 3	\$ 3
Oshawa	\$ 1	\$ 3	\$ 1	\$ 3
Central Huron	\$ 5	\$ 5	\$ 3	\$ 3
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 3
Prince Edward County	\$ 5	\$ 5	\$ 4	\$ 4
Wasaga Beach	\$ 7	\$ 7	\$ 4	\$ 4
Kingston	\$ 4	\$ 4	\$ 4	\$ 4
Brockville	\$ 4	\$ 4	\$ 4	\$ 4
Greater Sudbury	\$ 4	\$ 4	\$ 4	\$ 4
Caledon	\$ 10	\$ 11	\$ 4	\$ 5
Pickering	\$ 9	\$ 10	\$ 7	\$ 7
Brampton	\$ 1	\$ 8	\$ 1	\$ 7
Kingsville	\$ 8	\$ 8	\$ 7	\$ 7
Ottawa	\$ 13	\$ 13	\$ 9	\$ 9
Clarington	\$ 10	\$ 10	\$ 9	\$ 9
Penetanguishene	\$ 9	\$ 9	\$ 9	\$ 9
Wainfleet	\$ 20	\$ 20	\$ 15	\$ 15
Port Colborne	\$ 13	\$ 13	\$ 15	\$ 15
Welland	\$ 4	\$ 13	\$ 5	\$ 16
Chatham-Kent	\$ 18	\$ 18	\$ 18	\$ 18
Fort Erie	\$ 20	\$ 20	\$ 18	\$ 18
Average	\$ 6	\$ 6	\$ 5	\$ 5
Median	\$ 4	\$ 4	\$ 3	\$ 3
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District of Muskoka	\$ 5	\$ 5	\$ 1	\$ 1
Region Average	\$ 5	\$ 5	\$ 1	\$ 1
Region Median	\$ 5	\$ 5	\$ 1	\$ 1

Waste Management

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

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

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

Waste disposal can be influenced by the following factors:

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



Waste Collection

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Sault Ste. Marie	223.4%	\$ (25)	\$ (33)
Cornwall	183.8%	\$ (15)	\$ (21)
Toronto	423.3%	\$ (24)	\$ (13)
Ottawa	184.1%	\$ (13)	\$ (9)
Saugeen Shores	166.9%	\$ (11)	\$ (6)
Hanover	142.7%	\$ (4)	\$ (5)
Middlesex Centre	144.1%	\$ (6)	\$ (4)
Quinte West	110.5%	\$ (2)	\$ (3)
Milton		\$ 0	\$ 0
Central Huron	96.0%	\$ 1	\$ 1
Kitchener	0.0%	\$ 1	\$ 1
Kenora	90.4%	\$ 2	\$ 2
Ingersoll	80.7%	\$ 2	\$ 2
Markham		\$ 5	\$ 3
East Gwillimbury		\$ 5	\$ 3
King		\$ 9	\$ 3
Brock		\$ 5	\$ 3
Whitchurch-Stouffville	3.5%	\$ 7	\$ 4
Lambton Shores	76.2%	\$ 9	\$ 4
Wasaga Beach	10.4%	\$ 9	\$ 5
Aurora		\$ 10	\$ 6
Orangeville	4.1%	\$ 7	\$ 6
Vaughan	2.8%	\$ 15	\$ 7
Kincardine	46.4%	\$ 12	\$ 7
Stratford		\$ 8	\$ 8
Newmarket	7.6%	\$ 12	\$ 8
Orillia		\$ 10	\$ 9
The Blue Mountains	2.3%	\$ 55	\$ 10
Tillsonburg	66.6%	\$ 9	\$ 10
Georgina		\$ 13	\$ 10
Owen Sound	71.9%	\$ 9	\$ 11
Barrie	16.7%	\$ 12	\$ 11
Grey Highlands	11.1%	\$ 26	\$ 14
Belleville	60.6%	\$ 13	\$ 14
Peterborough	1.5%	\$ 15	\$ 15
Kingston	0.0%	\$ 18	\$ 16
Prince Edward County		\$ 25	\$ 17

Waste Collection (cont'd)

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

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

Waste Disposal

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

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

Waste Disposal (cont'd)

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

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

Waste Diversion

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

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

Waste Diversion (cont'd)

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

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

Public Health Services

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
St. Marys	\$ (42)	\$ (38)
Hanover	\$ (0)	\$ (0)
London	\$ 0	\$ 0
Orangeville	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Wasaga Beach	\$ 2	\$ 1
Sarnia	\$ 1	\$ 1
Brock	\$ 6	\$ 4
Stratford	\$ 5	\$ 5
Mapleton	\$ 9	\$ 5
Saugeen Shores	\$ 15	\$ 9
Barrie	\$ 11	\$ 10
Orillia	\$ 12	\$ 11
Guelph	\$ 14	\$ 11
Kincardine	\$ 26	\$ 14
Prince Edward County	\$ 21	\$ 15
Brant County	\$ 24	\$ 16
Windsor	\$ 12	\$ 17
Greenstone	\$ 22	\$ 18
Toronto	\$ 34	\$ 18
Ottawa	\$ 27	\$ 19
Brockville	\$ 17	\$ 19
Quinte West	\$ 17	\$ 19
Peterborough	\$ 19	\$ 20
Cornwall	\$ 15	\$ 21
Hamilton	\$ 23	\$ 22
Chatham-Kent	\$ 22	\$ 22
Kingston	\$ 26	\$ 23
Belleville	\$ 23	\$ 24
Parry Sound	\$ 27	\$ 25
Thunder Bay	\$ 20	\$ 25
St. Thomas	\$ 20	\$ 27

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Bay	\$ 29	\$ 31
Greater Sudbury	\$ 34	\$ 35
Sault Ste. Marie	\$ 28	\$ 38
Timmins	\$ 28	\$ 39
Kenora	\$ 40	\$ 42
Smooth Rock Falls	\$ 32	\$ 54
Elliot Lake	\$ 29	\$ 65
Average	\$ 17	\$ 18
Median	\$ 20	\$ 18
District of Muskoka	\$ 24	\$ 6
Region York	\$ 15	\$ 8
Wellington County	\$ 17	\$ 11
Region Halton	\$ 21	\$ 11
Region Waterloo	\$ 15	\$ 13
Region Peel	\$ 20	\$ 13
Region Durham	\$ 19	\$ 16
Region Niagara	\$ 20	\$ 18
Average	\$ 19	\$ 12
Median	\$ 19	\$ 12

Hospitals

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Parry Sound	\$ 2	\$ 1
Meaford	\$ 4	\$ 3
Barrie	\$ 6	\$ 5
St. Marys	\$ 8	\$ 7
Niagara-on-the-Lake	\$ 18	\$ 7
Stratford	\$ 9	\$ 9
North Bay	\$ 10	\$ 10
Kingston	\$ 12	\$ 11
Sault Ste. Marie	\$ 9	\$ 12
Timmins	\$ 10	\$ 14
Thorold	\$ 16	\$ 16
St. Catharines	\$ 16	\$ 17
St. Thomas	\$ 18	\$ 24
London	\$ 31	\$ 31
Average	\$ 12	\$ 12
Median	\$ 10	\$ 11
District of Muskoka	\$ 5	\$ 1
Region York	\$ 3	\$ 2
Region Average	\$ 4	\$ 1
Region Median	\$ 4	\$ 1

Ambulance Services

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

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

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Parry Sound	\$ (64)	\$ (60)
Sault Ste. Marie	\$ 2	\$ 3
Toronto	\$ 32	\$ 17
Orillia	\$ 32	\$ 29
Ottawa	\$ 39	\$ 27
Barrie	\$ 38	\$ 33
Guelph	\$ 38	\$ 30
Hamilton	\$ 35	\$ 32
Brant County	\$ 44	\$ 30
Prince Edward County	\$ 50	\$ 35
Kingston	\$ 47	\$ 42
North Bay	\$ 43	\$ 45
Chatham-Kent	\$ 44	\$ 42
Brockville	\$ 49	\$ 53
Peterborough	\$ 51	\$ 53
Quinte West	\$ 49	\$ 54
Belleville	\$ 56	\$ 59
St. Marys	\$ 69	\$ 62
Windsor	\$ 45	\$ 64
Greater Sudbury	\$ 57	\$ 58

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

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

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

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

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

Emergency Measures

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Saugeen Shores	\$ (4)	\$ (2)
Timmins	\$ (0)	\$ (0)
Greenstone	\$ (0)	\$ (0)
Milton	\$ (0)	\$ (0)
Mapleton	\$ 0	\$ 0
Gravenhurst	\$ 0	\$ 0
Guelph/Eramosa	\$ 0	\$ 0
Barrie	\$ 0	\$ 0
Central Huron	\$ 0	\$ 0
Hamilton	\$ 0	\$ 0
Newmarket	\$ 0	\$ 0
St. Catharines	\$ 0	\$ 0
St. Marys	\$ 0	\$ 0
Oakville	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 0	\$ 0
Middlesex Centre	\$ 0	\$ 0
Innisfil	\$ 0	\$ 0
Aurora	\$ 0	\$ 0
King	\$ 0	\$ 0
Brampton	\$ 0	\$ 0
Orillia	\$ 0	\$ 0
Thunder Bay	\$ 0	\$ 0
Grimsby	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Clarington	\$ 0	\$ 0
Stratford	\$ 0	\$ 0
Parry Sound	\$ 1	\$ 1
Toronto	\$ 1	\$ 1
London	\$ 1	\$ 1
Vaughan	\$ 1	\$ 1

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

General Assistance

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

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

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

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

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

Assistance to the Aged

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

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

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

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



Assistance to the Aged

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

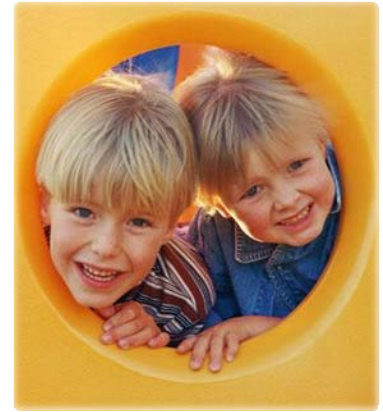
Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Caledon	\$ 1	\$ 0
Vaughan	\$ 1	\$ 0
Wainfleet	\$ 1	\$ 1
Port Colborne	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 2
Greenstone	\$ 2	\$ 2
Mapleton	\$ 3	\$ 2
St. Catharines	\$ 2	\$ 2
Lincoln	\$ 3	\$ 2
Brampton	\$ 3	\$ 2
Sarnia	\$ 3	\$ 3
Grimsby	\$ 5	\$ 4
Whitby	\$ 5	\$ 4
Pickering	\$ 6	\$ 4
Thorold	\$ 4	\$ 4
Waterloo	\$ 6	\$ 4
Centre Wellington	\$ 6	\$ 4
Georgina	\$ 6	\$ 5
Barrie	\$ 7	\$ 7
Halton Hills	\$ 11	\$ 7
Cambridge	\$ 9	\$ 9
Elliot Lake	\$ 4	\$ 9
Peterborough	\$ 9	\$ 10
Welland	\$ 8	\$ 10
Kitchener	\$ 11	\$ 11
Sault Ste. Marie	\$ 8	\$ 11
Oshawa	\$ 11	\$ 11
Toronto	\$ 24	\$ 13
Ottawa	\$ 22	\$ 15
Parry Sound	\$ 17	\$ 16
Guelph	\$ 23	\$ 18
London	\$ 19	\$ 20

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

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

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

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



Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Chatham-Kent	\$ (17)	\$ (17)
Wainfleet	\$ 0	\$ 0
Brant County	\$ 5	\$ 3
Sault Ste. Marie	\$ 6	\$ 8
Parry Sound	\$ 8	\$ 8
Thunder Bay	\$ 8	\$ 10
Barrie	\$ 12	\$ 10
Brockville	\$ 10	\$ 11
Kenora	\$ 11	\$ 12
Hamilton	\$ 13	\$ 12
Ottawa	\$ 20	\$ 14
Kingston	\$ 16	\$ 14
Cornwall	\$ 11	\$ 15
Toronto	\$ 30	\$ 16
Orillia	\$ 19	\$ 17
Timmins	\$ 12	\$ 17
Peterborough	\$ 19	\$ 19
North Bay	\$ 20	\$ 21
London	\$ 22	\$ 22
Guelph	\$ 28	\$ 22

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

Social Housing

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

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

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

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

Social Housing

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

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

Parks

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

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



Parks

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

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

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

Parks (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Quinte West	\$ 35	\$ 39
Kenora	\$ 38	\$ 40
Greenstone	\$ 49	\$ 41
St. Marys	\$ 46	\$ 41
Hamilton	\$ 46	\$ 42
Fort Erie	\$ 49	\$ 44
Parry Sound	\$ 47	\$ 44
Newmarket	\$ 71	\$ 45
Cambridge	\$ 50	\$ 46
Penetanguishene	\$ 47	\$ 46
Oakville	\$ 110	\$ 49
Guelph	\$ 62	\$ 49
Brampton	\$ 59	\$ 49
Collingwood	\$ 88	\$ 52
Ingersoll	\$ 48	\$ 54
Greater Sudbury	\$ 55	\$ 56
Orillia	\$ 64	\$ 59
Georgina	\$ 78	\$ 60
Oshawa	\$ 60	\$ 60
Belleville	\$ 59	\$ 61
St. Catharines	\$ 62	\$ 64
Brockville	\$ 60	\$ 65
Owen Sound	\$ 58	\$ 66
Sault Ste. Marie	\$ 51	\$ 68
St. Thomas	\$ 50	\$ 68
Welland	\$ 55	\$ 69
Cornwall	\$ 54	\$ 76
Port Colborne	\$ 69	\$ 76
Sarnia	\$ 71	\$ 80
North Bay	\$ 80	\$ 84
Thunder Bay	\$ 81	\$ 105
Windsor	\$ 76	\$ 108
Elliot Lake	\$ 58	\$ 131
Average	\$ 42	\$ 35
Median	\$ 42	\$ 29

Sports and Recreation Services

The three main types of programming are:

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

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

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



Recreation Programming

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

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

Recreation Programming (cont'd)

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

Recreation Programming (cont'd)

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

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

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

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

Recreation Facilities—Other

(sorted by net costs per Capita Including Amortization)

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

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

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

Recreation Facilities—Other (cont'd)

(sorted by net costs per Capita, Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort				
North Dumfries	5.3%	\$ 104	\$ 158	\$ 58	\$ 87	
Wilmot	41.1%	\$ 94	\$ 127	\$ 66	\$ 89	
Windsor	51.3%	\$ 39	\$ 64	\$ 55	\$ 91	
Thunder Bay	37.2%	\$ 64	\$ 71	\$ 82	\$ 92	
Waterloo	32.9%	\$ 114	\$ 141	\$ 77	\$ 94	
Bracebridge	14.2%	\$ 139	\$ 180	\$ 74	\$ 95	
Leamington	33.4%	\$ 71	\$ 88	\$ 77	\$ 96	
Centre Wellington	15.7%	\$ 118	\$ 133	\$ 84	\$ 96	
Timmins	35.7%	\$ 63	\$ 71	\$ 88	\$ 98	
St. Catharines	10.7%	\$ 75	\$ 95	\$ 78	\$ 99	
Clarington	16.4%	\$ 106	\$ 124	\$ 91	\$ 106	
Lambton Shores	11.3%	\$ 124	\$ 231	\$ 58	\$ 108	
Central Huron	10.8%	\$ 108	\$ 177	\$ 66	\$ 108	
Ingersoll	23.4%	\$ 75	\$ 101	\$ 84	\$ 113	
Amherstburg	37.2%	\$ 54	\$ 114	\$ 54	\$ 113	
Kincardine	8.9%	\$ 158	\$ 210	\$ 87	\$ 116	
Sault Ste. Marie	22.0%	\$ 70	\$ 88	\$ 92	\$ 117	
Belleville	29.7%	\$ 88	\$ 117	\$ 92	\$ 122	
Orangeville	36.7%	\$ 97	\$ 156	\$ 85	\$ 137	
Tillsonburg	4.3%	\$ 108	\$ 129	\$ 115	\$ 137	
Welland	14.8%	\$ 79	\$ 109	\$ 101	\$ 139	
Elliot Lake	39.7%	\$ 59	\$ 63	\$ 133	\$ 143	
Cornwall	38.9%	\$ 71	\$ 104	\$ 101	\$ 147	
Stratford	0.3%	\$ 131	\$ 162	\$ 121	\$ 150	
Kenora	34.0%	\$ 140	\$ 150	\$ 147	\$ 157	
Port Colborne	25.2%	\$ 75	\$ 149	\$ 83	\$ 166	
Owen Sound	0.1%	\$ 93	\$ 146	\$ 107	\$ 168	
Oshawa	7.0%	\$ 152	\$ 183	\$ 154	\$ 184	
Hanover	32.2%	\$ 131	\$ 192	\$ 154	\$ 227	
St. Marys	31.4%	\$ 201	\$ 278	\$ 180	\$ 249	
Greenstone	5.0%	\$ 297	\$ 355	\$ 249	\$ 298	
Smooth Rock Falls	18.2%	\$ 233	\$ 329	\$ 388	\$ 549	
Average	33.1%	\$ 70	\$ 95	\$ 58	\$ 79	
Median	34.0%	\$ 61	\$ 81	\$ 47	\$ 64	

Library

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

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



Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Puslinch	\$ 1	\$ 1	\$ 0	\$ 0
Ingersoll		\$ 1		\$ 1
Wellesley	\$ 1	\$ 2	\$ 0	\$ 1
Lambton Shores	\$ 4	\$ 4	\$ 2	\$ 2
Central Huron	\$ 3	\$ 3	\$ 2	\$ 2
Kincardine	\$ 2	\$ 4	\$ 1	\$ 2
Saugeen Shores	\$ 6	\$ 9	\$ 3	\$ 5
Grey Highlands	\$ 26	\$ 32	\$ 14	\$ 17
The Blue Mountains	\$ 90	\$ 110	\$ 16	\$ 19
West Lincoln	\$ 17	\$ 23	\$ 16	\$ 21
Gravenhurst	\$ 47	\$ 54	\$ 18	\$ 21
Parry Sound	\$ 22	\$ 26	\$ 20	\$ 24
Meaford	\$ 49	\$ 51	\$ 32	\$ 34
Brock	\$ 49	\$ 53	\$ 33	\$ 36
Wainfleet	\$ 53	\$ 59	\$ 39	\$ 43
Penetanguishene	\$ 44	\$ 51	\$ 43	\$ 50
St. Marys	\$ 54	\$ 67	\$ 49	\$ 60
Greenstone	\$ 72	\$ 81	\$ 61	\$ 68
Smooth Rock Falls	\$ 46	\$ 46	\$ 77	\$ 77
Hanover	\$ 61	\$ 66	\$ 72	\$ 78
Elliot Lake	\$ 32	\$ 35	\$ 71	\$ 78
Population < 15,000				
Average	\$ 34	\$ 37	\$ 28	\$ 30
Median	\$ 38	\$ 35	\$ 19	\$ 21

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Middlesex Centre	\$ (2)	\$ (2)	\$ (1)	\$ (1)
Woolwich	\$ 0	\$ 1	\$ 0	\$ 0
Leamington		\$ 0		\$ 1
Amherstburg	\$ 1	\$ 1	\$ 1	\$ 1
Strathroy-Caradoc	\$ (1)	\$ 1	\$ (1)	\$ 1
Kingsville		\$ 2		\$ 2
Wasaga Beach	\$ 24	\$ 27	\$ 13	\$ 14
Niagara-on-the-Lake	\$ 41	\$ 48	\$ 17	\$ 20
Springwater	\$ 27	\$ 30	\$ 18	\$ 20
King	\$ 60	\$ 69	\$ 19	\$ 22
Bracebridge	\$ 45	\$ 50	\$ 24	\$ 26
East Gwillimbury	\$ 44	\$ 50	\$ 24	\$ 27
Scugog	\$ 30	\$ 43	\$ 19	\$ 28
Grimsby	\$ 31	\$ 36	\$ 24	\$ 28
Huntsville	\$ 45	\$ 51	\$ 25	\$ 28
Thorold	\$ 28	\$ 33	\$ 27	\$ 31
Prince Edward County	\$ 44	\$ 48	\$ 30	\$ 34
Lincoln	\$ 40	\$ 47	\$ 31	\$ 36
Brockville	\$ 31	\$ 34	\$ 34	\$ 37
Orangeville	\$ 43	\$ 43	\$ 38	\$ 38
Pelham	\$ 43	\$ 48	\$ 34	\$ 38
Port Colborne	\$ 30	\$ 35	\$ 33	\$ 39
Owen Sound	\$ 27	\$ 38	\$ 31	\$ 43
Kenora	\$ 39	\$ 44	\$ 41	\$ 46
Collingwood	\$ 64	\$ 87	\$ 38	\$ 51
Population 15,000 - 29,999				
Average	\$ 32	\$ 35	\$ 22	\$ 24
Median	\$ 31	\$ 38	\$ 24	\$ 28

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Sarnia	\$ 3	\$ 4	\$ 4	\$ 4
Whitchurch-Stouffville	\$ 31	\$ 35	\$ 17	\$ 19
Caledon	\$ 49	\$ 53	\$ 22	\$ 24
Newmarket	\$ 36	\$ 41	\$ 23	\$ 26
Peterborough	\$ 23	\$ 29	\$ 24	\$ 30
Quinte West	\$ 24	\$ 29	\$ 26	\$ 33
Brant County	\$ 40	\$ 49	\$ 28	\$ 34
Clarington	\$ 35	\$ 41	\$ 30	\$ 35
Georgina	\$ 41	\$ 46	\$ 31	\$ 35
Aurora	\$ 56	\$ 67	\$ 31	\$ 37
Welland	\$ 33	\$ 33	\$ 41	\$ 41
Halton Hills	\$ 55	\$ 71	\$ 34	\$ 43
Fort Erie	\$ 43	\$ 49	\$ 39	\$ 44
North Bay	\$ 38	\$ 42	\$ 40	\$ 44
Belleville	\$ 36	\$ 46	\$ 37	\$ 48
Pickering	\$ 62	\$ 69	\$ 43	\$ 48
Timmins	\$ 34	\$ 38	\$ 48	\$ 53
Sault Ste. Marie	\$ 37	\$ 41	\$ 49	\$ 54
Cornwall	\$ 36	\$ 43	\$ 52	\$ 61
Innisfil	\$ 89	\$ 101	\$ 56	\$ 64
Stratford	\$ 73	\$ 81	\$ 67	\$ 75
St. Thomas	\$ 55	\$ 56	\$ 74	\$ 76
Orillia	\$ 76	\$ 109	\$ 69	\$ 99
Population 30,000 - 99,999				
Average	\$ 44	\$ 51	\$ 38	\$ 45
Median	\$ 38	\$ 46	\$ 37	\$ 43

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

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

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

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

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

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Hamilton	15.2%	\$ 6	\$ 6	\$ 5	\$ 5
Pickering	22.0%	\$ 8	\$ 8	\$ 5	\$ 5
Strathroy-Caradoc	50.4%	\$ 6	\$ 7	\$ 6	\$ 7
Whitchurch-Stouffville	21.9%	\$ 7	\$ 12	\$ 4	\$ 7
Chatham-Kent	26.3%	\$ 7	\$ 7	\$ 7	\$ 7
Meaford	19.7%	\$ 10	\$ 10	\$ 6	\$ 7
Grimsby	20.0%	\$ 9	\$ 10	\$ 7	\$ 7
Belleville	14.1%	\$ 7	\$ 7	\$ 7	\$ 8
Lincoln	24.3%	\$ 10	\$ 10	\$ 7	\$ 8
Peterborough	24.9%	\$ 8	\$ 8	\$ 8	\$ 8
Ingersoll	18.8%	\$ 9	\$ 9	\$ 10	\$ 10
Guelph	10.6%	\$ 10	\$ 13	\$ 8	\$ 10
Prince Edward County	17.9%	\$ 15	\$ 17	\$ 10	\$ 12
Brockville	16.9%	\$ 13	\$ 13	\$ 14	\$ 14
Tillsonburg	26.9%	\$ 13	\$ 14	\$ 14	\$ 15
St. Catharines		\$ 14	\$ 15	\$ 14	\$ 15
Port Colborne	24.5%	\$ 13	\$ 14	\$ 14	\$ 16
Timmins	18.3%	\$ 12	\$ 13	\$ 16	\$ 18
Penetanguishene	21.2%	\$ 23	\$ 24	\$ 22	\$ 23
Kenora	28.1%	\$ 22	\$ 22	\$ 23	\$ 24
Elliot Lake	11.2%	\$ 12	\$ 12	\$ 28	\$ 28
St. Marys	17.6%	\$ 32	\$ 35	\$ 29	\$ 32
Average		\$ 7	\$ 8	\$ 7	\$ 7
Median		\$ 6	\$ 6	\$ 4	\$ 5
Region Halton	8.8%	\$ 2	\$ 2	\$ 1	\$ 1
Wellington County	7.2%	\$ 18	\$ 19	\$ 11	\$ 12
Region Waterloo	8.9%	\$ 13	\$ 15	\$ 10	\$ 12
Region Average		\$ 11	\$ 12	\$ 8	\$ 9
Region Median		\$ 13	\$ 15	\$ 10	\$ 12

Cultural Services

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
East Gwillimbury			\$ 0	\$ 0	\$ 0	\$ 0
Pickering			\$ 0	\$ 0	\$ 0	\$ 0
Saugeen Shores	2.4%		\$ 0	\$ 0	\$ 0	\$ 0
Sarnia			\$ 0	\$ 0	\$ 0	\$ 0
Springwater	3.2%		\$ 1	\$ 1	\$ 0	\$ 0
Whitby	45.9%		\$ 0	\$ 1	\$ 0	\$ 0
Kingsville	37.9%		\$ 1	\$ 1	\$ 1	\$ 1
Wasaga Beach			\$ 2	\$ 2	\$ 1	\$ 1
Clarington	47.6%		\$ 1	\$ 2	\$ 1	\$ 1
St. Thomas			\$ 1	\$ 1	\$ 1	\$ 2
Pelham			\$ 2	\$ 2	\$ 2	\$ 2
Belleville	4.7%		\$ 2	\$ 2	\$ 2	\$ 2
Amherstburg			\$ 2	\$ 2	\$ 2	\$ 2
Grey Highlands	21.3%		\$ 6	\$ 6	\$ 3	\$ 3
Vaughan	14.0%		\$ 7	\$ 7	\$ 3	\$ 3
Minto	98.5%		\$ 0	\$ 4	\$ 0	\$ 3
Brant County			\$ 5	\$ 5	\$ 4	\$ 4
Hanover	54.7%		\$ 2	\$ 3	\$ 3	\$ 4
Thorold	2.6%		\$ 2	\$ 4	\$ 2	\$ 4
Halton Hills	24.7%		\$ 6	\$ 7	\$ 3	\$ 4
St. Marys			\$ 5	\$ 5	\$ 4	\$ 4
Orangeville	1.3%		\$ 5	\$ 5	\$ 5	\$ 5
Newmarket	27.1%		\$ 8	\$ 8	\$ 5	\$ 5
Ingersoll			\$ 5	\$ 5	\$ 5	\$ 5
Mississauga	11.3%		\$ 7	\$ 9	\$ 4	\$ 5
Wilmot	45.6%		\$ 8	\$ 8	\$ 6	\$ 6
Markham	40.3%		\$ 10	\$ 11	\$ 5	\$ 6
Cornwall			\$ 4	\$ 4	\$ 6	\$ 6
Quinte West	4.3%		\$ 6	\$ 6	\$ 6	\$ 6
Waterloo	3.3%		\$ 10	\$ 10	\$ 7	\$ 7
Leamington			\$ 5	\$ 7	\$ 6	\$ 7
Oakville	35.2%		\$ 16	\$ 17	\$ 7	\$ 7
Greater Sudbury	3.0%		\$ 7	\$ 7	\$ 7	\$ 8
Centre Wellington	5.2%		\$ 11	\$ 11	\$ 8	\$ 8
Grimsby	19.3%		\$ 10	\$ 11	\$ 8	\$ 8
Whitchurch-Stouffville	23.4%		\$ 13	\$ 16	\$ 7	\$ 8
Oshawa			\$ 9	\$ 9	\$ 9	\$ 9

Cultural Services (cont'd)

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Georgina	18.8%	\$	12	\$ 12	\$ 9	\$ 9
Kincardine	0.6%	\$	15	\$ 17	\$ 8	\$ 9
North Bay	0.5%	\$	10	\$ 10	\$ 11	\$ 11
Windsor	0.6%	\$	8	\$ 8	\$ 11	\$ 12
Brampton	22.7%	\$	11	\$ 15	\$ 9	\$ 12
Hamilton	22.2%	\$	13	\$ 13	\$ 12	\$ 12
Greenstone		\$	15	\$ 15	\$ 13	\$ 13
St. Catharines	6.6%	\$	10	\$ 12	\$ 11	\$ 13
Burlington	37.2%	\$	16	\$ 23	\$ 9	\$ 13
Collingwood	17.7%	\$	20	\$ 22	\$ 12	\$ 13
Milton	33.1%	\$	16	\$ 22	\$ 9	\$ 13
Welland		\$	10	\$ 10	\$ 13	\$ 13
Cambridge	23.3%	\$	11	\$ 14	\$ 10	\$ 13
Chatham-Kent	38.5%	\$	10	\$ 15	\$ 10	\$ 14
Toronto	46.2%	\$	25	\$ 27	\$ 14	\$ 15
Brockville	59.5%	\$	14	\$ 14	\$ 15	\$ 15
Barrie	10.3%	\$	16	\$ 18	\$ 14	\$ 16
Fort Erie	10.8%	\$	17	\$ 19	\$ 15	\$ 17
London	13.6%	\$	16	\$ 18	\$ 16	\$ 19
Huntsville	32.9%	\$	29	\$ 33	\$ 16	\$ 19
Guelph	30.2%	\$	19	\$ 24	\$ 15	\$ 19
Port Colborne	21.5%	\$	11	\$ 17	\$ 13	\$ 19
Kitchener	65.1%	\$	17	\$ 21	\$ 16	\$ 19
Gravenhurst	19.0%	\$	46	\$ 52	\$ 18	\$ 20
Stratford		\$	23	\$ 23	\$ 21	\$ 21
Sault Ste. Marie	16.2%	\$	18	\$ 18	\$ 23	\$ 23
Ottawa	7.0%	\$	32	\$ 35	\$ 22	\$ 24
Peterborough	4.4%	\$	21	\$ 28	\$ 22	\$ 28
Owen Sound	37.4%	\$	23	\$ 26	\$ 26	\$ 29
Meaford	48.2%	\$	44	\$ 47	\$ 29	\$ 31
Kingston	26.5%	\$	37	\$ 42	\$ 33	\$ 37
Orillia	24.5%	\$	47	\$ 56	\$ 42	\$ 51
Thunder Bay	44.1%	\$	41	\$ 44	\$ 52	\$ 56
Elliot Lake	44.7%	\$	23	\$ 28	\$ 51	\$ 64
Parry Sound	44.9%	\$	105	\$ 150	\$ 98	\$ 141
Average	25.1%	\$	14	\$ 16	\$ 12	\$ 14
Median	22.5%	\$	10	\$ 11	\$ 8	\$ 9

Planning

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

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



Planning

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

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

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

Planning (cont'd)

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

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

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

Commercial and Industrial

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

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

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

Commercial and Industrial (cont'd)

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

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

Building Permit and Inspection Services

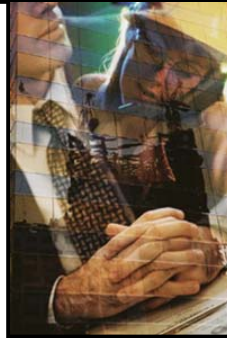
Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
King	\$ (7)	\$ (22)
Markham	\$ (2)	\$ (4)
Middlesex Centre	\$ (1)	\$ (3)
Strathroy-Caradoc	\$ (2)	\$ (2)
Mapleton	\$ (1)	\$ (1)
Whitby	\$ (0)	\$ (1)
Erin	\$ (0)	\$ (0)
Newmarket	\$ (0)	\$ (0)
Caledon	\$ 0	\$ 0
Niagara-on-the-Lake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

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

Building Permit and Inspection Services (cont'd)

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

Select User Fees and Revenue Information



User Fees

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

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

This section includes:

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

Fees are addressed in Part XII, section 391 of the Municipal Act. The Act states that a municipality may pass by-laws imposing fees or charges on any class of persons:

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

Development Charges

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

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

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

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

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

Comparison of Development Charges

In comparing development charges, you cannot always directly compare the DC rates of municipalities as "apples to apples". Every municipality individually determines what services will be recovered from DCs. While there are many services that are commonly included as DC rate components (e.g. wastewater treatment, water, roads, etc.), some municipalities may choose to fund growth-related capital costs through tax-supported sources. The range of services included in DC rates can have a significant impact on the amount of the charge.

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

2015 Total Development Charges—(sorted alphabetically)

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

2015 Total Development Charges—(sorted by single detached) (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora	none	none	none	none	none	none	none
Kincardine	\$ 7,328	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ 3.00	\$ 3.00
King	\$ 78,604	\$ 68,969	\$ 68,969	\$ 49,216	\$ 35,406	\$ 48.27	\$ 29.15
Kingston	\$ 16,881	\$ 12,927	\$ 12,927	\$ 10,802	\$ 7,496	\$ 13.90	\$ 7.74
Kingsville	\$ 7,855	\$ 5,981	\$ 5,981	\$ 7,855	\$ 3,664	\$ 0.71	\$ 0.71
Kitchener	\$ 30,255	\$ 22,687	\$ 22,687	\$ 17,324	\$ 17,324	\$ 16.09	\$ 8.67
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Leamington	\$ 12,122	\$ 7,288	\$ 7,288	\$ 6,689	\$ 5,245	\$ 0.64	\$ 0.64
Lincoln	\$ 24,777	\$ 16,778	\$ 16,778	\$ 13,979	\$ 10,924	\$ 19.73	\$ 13.16
London	\$ 28,123	\$ 21,095	\$ 21,095	\$ 17,658	\$ 13,085	\$ 20.56	\$ -
Mapleton	\$ 16,474	\$ 12,105	\$ 12,105	\$ 8,791	\$ 7,496	\$ 5.45	\$ 5.45
Markham	\$ 69,016	\$ 58,667	\$ 58,667	\$ 45,245	\$ 33,074	\$ 40.98	\$ 21.77
Meaford	\$ 16,325	\$ 13,060	\$ 13,060	\$ 13,060	\$ 13,060	\$ 7.52	\$ 3.02
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.58	\$ 1.82
Milton	\$ 49,154	\$ 37,856	\$ 37,856	\$ 29,338	\$ 25,855	\$ 30.86	\$ 14.58
Minto	\$ 8,590	\$ 7,453	\$ 7,453	\$ 6,200	\$ 4,828	\$ 3.25	\$ 3.25
Mississauga	\$ 79,791	\$ 71,024	\$ 71,024	\$ 52,045	\$ 36,347	\$ 28.62	\$ 20.88
Newmarket	\$ 66,629	\$ 57,171	\$ 57,171	\$ 42,923	\$ 32,206	\$ 44.85	\$ 25.73
Niagara Falls	\$ 21,613	\$ 12,274	\$ 12,274	\$ 10,119	\$ 10,119	\$ 15.45	\$ 5.34
Niagara-on-the-Lake	\$ 19,966	\$ 13,222	\$ 13,222	\$ 10,682	\$ 8,589	\$ 18.43	\$ 11.85
North Bay	\$ 9,814	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	none
North Dumfries	\$ 24,848	\$ 18,647	\$ 18,647	\$ 13,819	\$ 13,819	\$ 11.80	\$ 7.13
Oakville	\$ 57,102	\$ 43,277	\$ 43,277	\$ 33,244	\$ 29,317	\$ 34.16	\$ 21.16
Orangeville	\$ 26,997	\$ 20,168	\$ 20,168	\$ 15,644	\$ 10,853	\$ 8.82	\$ 0.58
Orillia	\$ 15,901	\$ 13,881	\$ 13,881	\$ 11,861	\$ 9,336	\$ 6.80	\$ 0.47
Oshawa	\$ 40,416	\$ 32,699	\$ 32,699	\$ 26,243	\$ 17,166	\$ 18.94	\$ 8.69
Ottawa	\$ 23,657	\$ 18,780	\$ 18,780	\$ 14,415	\$ 10,893	\$ 20.69	\$ 9.42
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 1.85	\$ 1.85
Parry Sound	none	none	none	none	none	none	none
Pelham	\$ 23,847	\$ 15,775	\$ 15,775	\$ 13,378	\$ 10,574	\$ 18.23	\$ 11.65
Penetanguishene	\$ 22,804	\$ 17,858	\$ 17,858	\$ 15,881	\$ 15,881	\$ 11.13	\$ 3.38
Peterborough	\$ 25,360	\$ 20,476	\$ 20,476	\$ 14,780	\$ 14,780	\$ 7.56	none
Pickering	\$ 41,987	\$ 34,191	\$ 34,191	\$ 24,889	\$ 17,711	\$ 17.14	\$ 12.50
Port Colborne	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Prince Edward County	\$ 6,067	\$ 5,392	\$ 5,392	\$ 4,873	\$ 3,362	\$ 3.69	\$ 3.69
Puslinch	\$ 9,506	\$ 7,610	\$ 7,610	\$ 6,401	\$ 4,938	\$ 4.04	\$ 4.04

2015 Total Development Charges (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West	\$ 7,619	\$ 4,807	\$ 4,807	\$ 4,855	\$ 2,789	\$ 5.26	\$ 5.26
Richmond Hill	\$ 61,685	\$ 53,538	\$ 53,538	\$ 40,439	\$ 27,893	\$ 46.03	\$ 25.47
Sarnia	\$ 7,303	\$ 5,477	\$ 5,477	\$ 4,603	\$ 3,275	\$ 4.70	\$ 4.70
Saugeen Shores	\$ 14,538	\$ 10,861	\$ 10,861	\$ 9,381	\$ 5,979	\$ 4.17	none
Sault Ste. Marie	none	none	none	none	none	none	none
Scugog	\$ 39,109	\$ 32,225	\$ 32,225	\$ 23,929	\$ 18,574	\$ 19.44	\$ 11.43
Smooth Rock Falls	none	none	none	none	none	none	none
Springwater	\$ 21,094	\$ 17,921	\$ 17,921	\$ 14,320	\$ 11,193	\$ 7.86	\$ 7.86
St. Catharines	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
St. Marys	\$ 7,184	\$ 5,315	\$ 5,313	\$ 4,477	\$ 2,909	none	none
St. Thomas	\$ 9,532	\$ 8,104	\$ 8,104	\$ 5,982	\$ 4,117	\$ 4.57	\$ 3.01
Stratford	\$ 13,576	\$ 10,218	\$ 10,218	\$ 8,809	\$ 5,405	\$ 2.80	none
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
The Blue Mountains	\$ 23,230	\$ 22,362	\$ 22,362	\$ 3,468	\$ 3,468	\$ 7.90	\$ 7.90
Thorold	\$ 22,347	\$ 14,570	\$ 14,570	\$ 12,004	\$ 9,591	\$ 16.68	\$ 6.91
Thunder Bay	none	none	none	none	none	none	none
Tillsonburg	\$ 16,328	\$ 14,718	\$ 14,718	\$ 10,817	\$ 8,111	\$ 5.93	\$ 5.93
Timmins	none	none	none	none	none	none	none
Toronto	\$ 37,141	\$ 31,416	\$ 31,416	\$ 23,485	\$ 16,749	\$ 18.83	\$ 1.07
Vaughan	\$ 69,622	\$ 60,910	\$ 60,910	\$ 44,623	\$ 32,235	\$ 44.83	\$ 25.71
Wainfleet	\$ 13,990	\$ 8,734	\$ 8,734	\$ 6,732	\$ 5,994	\$ 14.09	\$ 7.51
Wasaga Beach	\$ 24,294	\$ 20,074	\$ 20,074	\$ 16,994	\$ 16,994	\$ 8.76	\$ 8.76
Waterloo	\$ 31,688	\$ 23,114	\$ 23,114	\$ 18,586	\$ 16,944	\$ 17.27	\$ 12.38
Welland	\$ 17,437	\$ 11,856	\$ 11,856	\$ 9,329	\$ 7,743	\$ 17.36	\$ 10.78
Wellesley	\$ 26,750	\$ 20,435	\$ 20,435	\$ 15,287	\$ 15,287	\$ 12.96	\$ 8.29
Wellington North	\$ 20,033	\$ 16,666	\$ 16,666	\$ 13,369	\$ 9,656	\$ 7.00	\$ 4.40
West Lincoln	\$ 18,141	\$ 11,023	\$ 11,023	\$ 8,737	\$ 7,319	\$ 14.77	\$ 8.19
Whitby	\$ 41,528	\$ 33,596	\$ 33,596	\$ 26,272	\$ 17,283	\$ 13.33	\$ 8.69
Whitchurch-Stouffville	\$ 59,085	\$ 51,120	\$ 51,120	\$ 38,875	\$ 28,057	\$ 43.54	\$ 24.42
Wilmot	\$ 25,895	\$ 20,153	\$ 20,153	\$ 15,180	\$ 13,909	\$ 13.70	\$ 7.36
Windsor	\$ 20,742	\$ 15,168	\$ 15,168	\$ 10,372	\$ 10,372	\$ 6.18	none
Woolwich	\$ 25,890	\$ 20,042	\$ 20,042	\$ 15,072	\$ 14,057	\$ 12.39	\$ 7.72
Average	\$ 27,571	\$ 21,926	\$ 21,912	\$ 16,839	\$ 13,115	\$ 14.94	\$ 9.37
Median	\$ 22,118	\$ 15,684	\$ 15,684	\$ 13,057	\$ 10,293	\$ 11.92	\$ 7.86
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 80,564	\$ 71,024	\$ 71,024	\$ 52,045	\$ 36,347	\$ 48.27	\$ 29.15

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

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

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

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

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

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

2015 Upper Tier Development Charges—(sorted alphabetically)

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

2015 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

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

2015 Upper Tier Development Charges—(sorted alphabetically) (cont'd)

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

2015 Education Development Charges—(sorted alphabetically)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Amherstburg (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Aurora (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Barrie (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Belleville (Hastings)							
Bracebridge (Muskoka)							
Brampton (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Brant							
Brock (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Brockville							
Burlington (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Caledon (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Cambridge (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Central Huron (Huron)							
Centre Wellington (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Chatham-Kent							
Clarington (Durham)	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 1,738	\$ 0.40	\$ 0.40
Collingwood (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Cornwall (Stormont, Dundas)							
East Gwillimbury (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Elliot Lake (Algoma)							
Erin (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Fort Erie (Niagara)							
Georgina (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Gravenhurst (Muskoka)							
Greater Sudbury							
Greenstone (Thunder Bay)							
Grey Highlands (Grey)							
Grimsby (Niagara)							
Guelph (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Guelph-Eramosa (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Halton Hills (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Hamilton	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 1,924	\$ 0.73	\$ 0.73
Hanover (Grey)							
Huntsville (Muskoka)							
Ingersoll (Oxford)							
Innisfil (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47

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

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Kenora							
Kincardine (Bruce)							
King (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Kingston (Frontenac)							
Kingsville (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Kitchener (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Lambton Shores (Lambton)							
Leamington (Essex)	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Lincoln (Niagara)							
London							
Mapleton (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Markham (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Meaford (Grey)							
Middlesex Centre (Middlesex)							
Milton (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Minto (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
Mississauga (Peel)	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 4,567	\$ 1.01	\$ 1.01
Newmarket (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Niagara Falls (Niagara)							
Niagara-on-the-Lake (Niagara)							
North Bay (Nipissing)							
North Dumfries (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Oakville (Halton)	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34
Orangeville (Dufferin)	\$ 832	\$ 832	\$ 832	\$ 832	\$ 832		
Orillia (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Oshawa (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Ottawa	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189	\$ 0.87	\$ 0.87
Owen Sound (Grey)							
Parry Sound							
Pelham (Niagara)	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Penetanguishene	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Peterborough							
Pickering (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Port Colborne (Niagara)							
Prince Edward County							
Puslinch (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		

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

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Quinte West							
Richmond Hill (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Sarnia							
Saugeen Shores (Bruce)							
Sault Ste. Marie							
Scugog (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Smooth Rock Falls (Cochrane)							
Springwater (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
St. Catharines (Niagara)							
St. Marys (Perth)							
St. Thomas (Elgin)							
Stratford							
Strathroy-Caradoc (Middlesex)							
The Blue Mountains (Grey)							
Thorold (Niagara)							
Thunder Bay							
Tillsonburg (Oxford)							
Timmins							
Toronto	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1.07	\$ 1.07
Vaughan (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wainfleet (Niagara)							
Wasaga Beach (Simcoe)	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 1,759	\$ 0.47	\$ 0.47
Waterloo (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Welland (Niagara)							
Wellesley (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Wellington North (Wellington)	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884		
West Lincoln (Niagara)							
Whitby (Durham)	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735		
Whitchurch-Stouffville (York)	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 4,340	\$ 0.75	\$ 0.75
Wilmot (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Windsor	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305		
Woolwich (Waterloo)	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1,691	\$ 1.23	\$ 1.23
Average	\$ 2,549	\$ 2,549	\$ 2,549	\$ 2,549	\$ 2,549	\$ 0.89	\$ 0.89
Median	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 0.75	\$ 0.75
Minimum	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172	\$ 0.40	\$ 0.40
Maximum	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219	\$ 1.34	\$ 1.34

2015 Development Charges—Grouped by Location

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Cornwall	none	none	none	none	none	none	none
Brockville	\$ 3,502	\$ 2,646	\$ 2,646	\$ 2,215	\$ 1,398	\$ 1.01	\$ 1.01
Prince Edward County	\$ 6,067	\$ 5,392	\$ 5,392	\$ 4,873	\$ 3,362	\$ 3.69	\$ 3.69
Quinte West	\$ 7,619	\$ 4,807	\$ 4,807	\$ 4,855	\$ 2,789	\$ 5.26	\$ 5.26
Belleville	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 4.19	
Kingston	\$ 16,881	\$ 12,927	\$ 12,927	\$ 10,802	\$ 7,496	\$ 13.90	\$ 7.74
Ottawa	\$ 23,657	\$ 18,780	\$ 18,780	\$ 14,415	\$ 10,893	\$ 20.69	\$ 9.42
Peterborough	\$ 25,360	\$ 20,476	\$ 20,476	\$ 14,780	\$ 14,780	\$ 7.56	
Eastern Average	\$ 13,243	\$ 10,247	\$ 10,247	\$ 8,387	\$ 6,361	\$ 8.04	\$ 5.42
Eastern Median	\$ 9,614	\$ 6,698	\$ 6,698	\$ 6,772	\$ 3,812	\$ 5.26	\$ 5.26

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

2015 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Port Colborne	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
St. Catharines	\$ 10,313	\$ 6,272	\$ 6,272	\$ 4,574	\$ 4,574	\$ 11.92	\$ 5.34
Wainfleet	\$ 13,990	\$ 8,734	\$ 8,734	\$ 6,732	\$ 5,994	\$ 14.09	\$ 7.51
Welland	\$ 17,437	\$ 11,856	\$ 11,856	\$ 9,329	\$ 7,743	\$ 17.36	\$ 10.78
West Lincoln	\$ 18,141	\$ 11,023	\$ 11,023	\$ 8,737	\$ 7,319	\$ 14.77	\$ 8.19
Niagara-on-the-Lake	\$ 19,966	\$ 13,222	\$ 13,222	\$ 10,682	\$ 8,589	\$ 18.43	\$ 11.85
Niagara Falls	\$ 21,613	\$ 12,274	\$ 12,274	\$ 10,119	\$ 10,119	\$ 15.45	\$ 5.34
Fort Erie	\$ 21,803	\$ 15,592	\$ 15,592	\$ 13,028	\$ 9,776	\$ 17.28	\$ 5.34
Thorold	\$ 22,347	\$ 14,570	\$ 14,570	\$ 12,004	\$ 9,591	\$ 16.68	\$ 6.91
Pelham	\$ 23,847	\$ 15,775	\$ 15,775	\$ 13,378	\$ 10,574	\$ 18.23	\$ 11.65
Grimsby	\$ 24,294	\$ 15,292	\$ 15,292	\$ 13,053	\$ 10,213	\$ 17.57	\$ 10.99
Lincoln	\$ 24,777	\$ 16,778	\$ 16,778	\$ 13,979	\$ 10,924	\$ 19.73	\$ 13.16
Hamilton	\$ 37,622	\$ 27,721	\$ 27,721	\$ 23,719	\$ 17,084	\$ 19.74	\$ 12.33
Niagara/Hamilton Avg.	\$ 20,497	\$ 13,491	\$ 13,491	\$ 11,070	\$ 9,006	\$ 16.40	\$ 8.83
Niagara/Hamilton Median	\$ 21,613	\$ 13,222	\$ 13,222	\$ 10,682	\$ 9,591	\$ 17.28	\$ 8.19

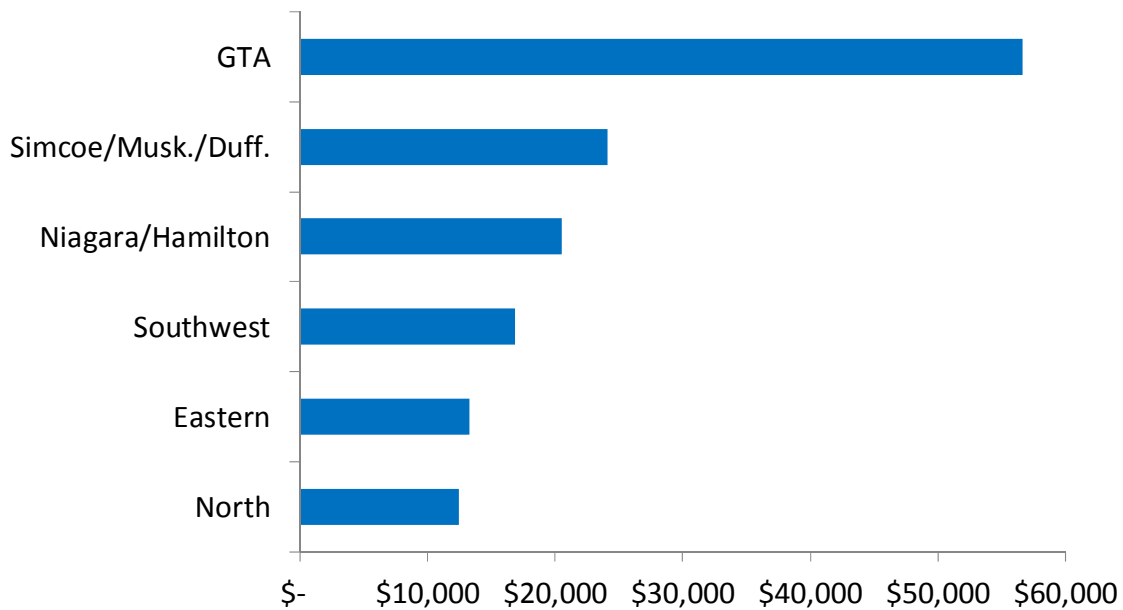
Elliot Lake	none	none	none	none	none	none	none
Greenstone	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Parry Sound	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Smooth Rock Falls	none	none	none	none	none	none	none
Thunder Bay	none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

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

2015 Development Charges—Grouped by Location (cont'd)

Municipality	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units >=2 per unit	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Central Huron	none	none	none	none	none	none	none
Chatham-Kent	\$ 3,578	\$ 2,890	\$ 2,890	\$ 2,615	\$ 1,790	\$ 2.43	
Hanover	\$ 4,336	\$ 3,468	\$ 3,468	\$ 3,468	\$ 3,468		
Grey Highlands	\$ 6,999	\$ 5,312	\$ 5,312	\$ 5,107	\$ 5,107	\$ 0.43	\$ 0.43
St. Marys	\$ 7,184	\$ 5,315	\$ 5,313	\$ 4,477	\$ 2,909		
Sarnia	\$ 7,303	\$ 5,477	\$ 5,477	\$ 4,603	\$ 3,275	\$ 4.70	\$ 4.70
Kincardine	\$ 7,328	\$ 5,141	\$ 5,141	\$ 5,141	\$ 5,141	\$ 3.00	\$ 3.00
Kingsville	\$ 7,855	\$ 5,981	\$ 5,981	\$ 7,855	\$ 3,664	\$ 0.71	\$ 0.71
Minto	\$ 8,590	\$ 7,453	\$ 7,453	\$ 6,200	\$ 4,828	\$ 3.25	\$ 3.25
Puslinch	\$ 9,506	\$ 7,610	\$ 7,610	\$ 6,401	\$ 4,938	\$ 4.04	\$ 4.04
St. Thomas	\$ 9,532	\$ 8,104	\$ 8,104	\$ 5,982	\$ 4,117	\$ 4.57	\$ 3.01
Lambton Shores	\$ 9,983	\$ 8,830	\$ 8,830	\$ 7,081	\$ 5,376	\$ 2.21	\$ 2.21
Owen Sound	\$ 11,344	\$ 9,225	\$ 9,225	\$ 7,097	\$ 7,097	\$ 1.85	\$ 1.85
Leamington	\$ 12,122	\$ 7,288	\$ 7,288	\$ 6,689	\$ 5,245	\$ 0.64	\$ 0.64
Strathroy-Caradoc	\$ 12,205	\$ 9,829	\$ 9,829	\$ 6,365	\$ 6,365	\$ 5.39	\$ 3.04
Amherstburg	\$ 12,444	\$ 8,708	\$ 8,708	\$ 7,369	\$ 5,704	\$ 6.33	\$ 6.33
Stratford	\$ 13,576	\$ 10,218	\$ 10,218	\$ 8,809	\$ 5,405	\$ 2.80	
Saugeen Shores	\$ 14,538	\$ 10,861	\$ 10,861	\$ 9,381	\$ 5,979	\$ 4.17	
Middlesex Centre	\$ 16,086	\$ 11,272	\$ 11,272	\$ 8,983	\$ 6,663	\$ 4.58	\$ 1.82
Meaford	\$ 16,325	\$ 13,060	\$ 13,060	\$ 13,060	\$ 13,060	\$ 7.52	\$ 3.02
Tillsonburg	\$ 16,328	\$ 14,718	\$ 14,718	\$ 10,817	\$ 8,111	\$ 5.93	\$ 5.93
Mapleton	\$ 16,474	\$ 12,105	\$ 12,105	\$ 8,791	\$ 7,496	\$ 5.45	\$ 5.45
Erin	\$ 17,957	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884	\$ 7.09	\$ 7.09
Ingersoll	\$ 17,971	\$ 13,171	\$ 13,171	\$ 9,692	\$ 7,267	\$ 6.32	\$ 6.32
Guelph-Eramosa	\$ 19,461	\$ 14,774	\$ 14,774	\$ 11,899	\$ 8,662	\$ 8.03	\$ 8.03
Wellington North	\$ 20,033	\$ 16,666	\$ 16,666	\$ 13,369	\$ 9,656	\$ 7.00	\$ 4.40
Windsor	\$ 20,742	\$ 15,168	\$ 15,168	\$ 10,372	\$ 10,372	\$ 6.18	
Brant	\$ 21,888	\$ 15,408	\$ 15,408	\$ 12,744	\$ 10,006	\$ 6.11	\$ 6.11
The Blue Mountains	\$ 23,230	\$ 22,362	\$ 22,362	\$ 3,468	\$ 3,468	\$ 7.90	\$ 7.90
Centre Wellington	\$ 23,267	\$ 18,846	\$ 18,846	\$ 15,063	\$ 10,804	\$ 8.60	\$ 8.60
North Dumfries	\$ 24,848	\$ 18,647	\$ 18,647	\$ 13,819	\$ 13,819	\$ 11.80	\$ 7.13
Woolwich	\$ 25,890	\$ 20,042	\$ 20,042	\$ 15,072	\$ 14,057	\$ 12.39	\$ 7.72
Wilmot	\$ 25,895	\$ 20,153	\$ 20,153	\$ 15,180	\$ 13,909	\$ 13.70	\$ 7.36
Wellesley	\$ 26,750	\$ 20,435	\$ 20,435	\$ 15,287	\$ 15,287	\$ 12.96	\$ 8.29
London	\$ 28,123	\$ 21,095	\$ 21,095	\$ 17,658	\$ 13,085	\$ 20.56	\$ -
Guelph	\$ 29,523	\$ 22,701	\$ 22,701	\$ 18,520	\$ 13,484	\$ 9.22	\$ 9.22
Cambridge	\$ 30,034	\$ 25,555	\$ 25,555	\$ 17,915	\$ 17,915	\$ 13.74	\$ 8.85
Kitchener	\$ 30,255	\$ 22,687	\$ 22,687	\$ 17,324	\$ 17,324	\$ 16.09	\$ 8.67
Waterloo	\$ 31,688	\$ 23,114	\$ 23,114	\$ 18,586	\$ 16,944	\$ 17.27	\$ 12.38
Southwest Average	\$ 16,873	\$ 12,778	\$ 12,778	\$ 9,846	\$ 8,255	\$ 7.08	\$ 5.23
Southwest Median	\$ 16,327	\$ 11,689	\$ 11,689	\$ 8,896	\$ 6,880	\$ 6.15	\$ 5.69

**Summary—2015 Development Charges Residential Single Detached Dwelling
Average By Location**



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

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

Building Permit Fees

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

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

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

In addition, the amendments also require municipalities to:

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

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

BMA Calculations

Assessed value of a house was \$270,000 with 167 m² living space.

2015 Building Permit Fees (sorted alphabetically)

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Amherstburg	\$10.22	\$10.33	\$10.33
Aurora	\$15.50	\$12.75	\$9.50
Barrie	\$12.30	\$14.90	\$9.40
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$11.00/\$1,000	\$11/\$1000	\$11/\$1,000
Brampton	\$13.38	\$15.52	\$10.18
Brant	\$14.00/\$1,000	\$14.00/\$1,000	\$14.00/\$1,000
Brock	\$11.30	\$12.37	\$10.22
Brockville	\$9.58	\$7.53	\$7.53
Burlington	\$13.65 /m ²	\$15.11	up to 4650 m ² \$8.28, then \$5.66 /m ²
Caledon	\$12.60	\$16.00	> 600 m ² \$7.10 /m ²
Cambridge	\$14.10	\$15.71	\$9.79
Central Huron	\$60 + \$6.46 m ²	\$100 + \$5.38 /m ²	\$100 + \$5.38 /m ²
Centre Wellington	\$12.85	\$12.51	\$9.71
Chatham-Kent	\$14.71/\$1,000	\$14.71/\$1,000	\$14.71/\$1,000
Clarington	\$11.95	\$15.52	\$12.73
Collingwood	\$100, 1st \$1,000 + \$10/\$1,000	\$10.76	\$7.53
Cornwall	\$12.50/\$1,000	\$12.50/\$1,000	\$12.50/\$1,000
East Gwillimbury	\$15.39	\$11.62	\$10.22
Elliot Lake	\$15.71 > 1,500 ft ²	\$10.76 /m ² >2,500 ft ²	\$10.76 /m ² >2,500 ft ²
Erin	\$2,200 up to 2,550 sq. ft.	\$3.23	\$3.23
Fort Erie	\$11.73	\$11.41	\$9.04
Georgina	\$9.47 /m ² up to 158 m ² , \$11.30 /m ² (>158 m ²)	\$9.47	\$9.47
Gravenhurst	\$15.06	\$11/\$1000	\$11/\$1000
Greater Sudbury	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000
Greenstone	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000
Grey Highlands	\$4.30	\$9.00/\$1000	\$9.00/\$1000
Grimsby	\$12.37	\$11.84	\$8.07
Guelph	\$13.45	\$14.96	\$9.36
Guelph-Eramosa	\$11.46/\$1,000	\$11.46/\$1,000	\$11.46/\$1,000
Halton Hills	\$16.58	\$15.49	\$9.87 \$10.64/m ² <4,650 m ² , \$7.47/m ² > 4,650m ²
Hamilton	\$13.84	\$15.16	\$9.87 \$10.64/m ² <4,650 m ² , \$7.47/m ² > 4,650m ²
Hanover	\$8.00/\$1,000	\$12.00/\$1000	\$12.00/\$1000
Huntsville	\$10/\$1,000	\$10.00/\$1000 \$4,000 base fee + \$.76/sq. ft. >	\$10.00/\$1000 \$2,900 base fee + \$.76 sq. ft. > 2,500 sq. ft.
Ingersoll	\$11.98	2,500 sq. ft.	sq. ft.
Innisfil	\$20.24	\$13.85	\$9.22

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

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

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

Municipality	Residential (m2 unless otherwise indicated)	Retail / m2 (finished)	Industrial / m2 (finished)
Quinte West	\$9.60	\$9.60	\$4.70
Richmond Hill	\$14.10	\$15.10	\$13.80
Sarnia	\$9.50	\$9.50	\$9.50
Saugeen Shores	\$8.14	\$9.50	\$7.50
Sault Ste. Marie	\$14.90	\$14.05	\$11.75 /m2 < 7,500 m2, > 7,500 m2, \$10.25 m2
Scugog	\$11.43	\$11.43	\$7.07
Smooth Rock Falls	\$18.83	\$14.31	\$14.31
Springwater	\$10.54	\$10.22	\$4.73
St. Catharines	\$12.37	\$13.45	\$10.22
St. Marys	\$1,700 up to 2,000 sq. ft.	\$8.57/\$1,000	\$8.57/\$1,000
St. Thomas	\$25 first \$1,000, plus \$7/ \$1,000	\$25 first \$1,000, plus \$7/ \$1,000	\$25 first \$1,000, plus \$7/\$1,000
Stratford	\$12.05	\$11.51	\$10.22
Strathroy-Caradoc	\$1,700 1st 1,500 sq. ft. + \$1.13 > 1,500 sq. ft.	\$5,500 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.	\$5,500 1st 2,500 sq. ft + \$1.01 > 2,500 sq. ft.
The Blue Mountains	\$16.00	\$12.37	\$6.62
Thorold	\$11.84	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000	\$10 /\$1000	\$10 /\$1000 value
Tillsonburg	\$45 1st \$1,000 + \$10 per \$1000	\$45 1st \$1,000 + \$10 per \$1000	\$45 1st \$1,000 + \$10 per \$1000
Timmins	\$50 + \$11/\$1000	\$45 1st \$1,000 + \$10 per \$1000	\$50 + \$11/\$1000
Toronto	\$49.83 + \$16.42 /m2	\$18.37	\$13.29
Vaughan	\$10.50	\$12.50	\$8.65
Wainfleet	up to 115 m ² \$1,533.16, + \$13.07 m ² > 115 m ²	\$12.89	\$9.60
Wasaga Beach	\$10.76	\$8.07	\$8.07
Waterloo	\$8.61	\$10.22	\$5.92
Welland	\$12.16	\$12.16	\$7.75
Wellesley	\$11.73	\$13.99	\$7.75
Wellington North	\$252 + \$.88 sq. ft.	\$252 + \$.88 sq. ft.	\$252 + \$.50 sq. ft.
West Lincoln	\$11.92	\$11.61	\$8.65
Whitby	\$11.19	\$12.93	\$9.28
Whitchurch-Stouffville	\$9.15	\$9.15	\$7.53
Wilmot	\$12.91	\$13.45	\$6.46
Windsor	\$11.30 m ² + \$450	\$17.22	\$9.68
Woolwich	\$12.37	\$16.57	\$8.61

2015 Building Permit Fees (sorted by Location)

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

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

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

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

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

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

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

2015 Commercial Solid Waste Tipping Fees

(Sorted by 2014 Fee per Tonne)

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

2015 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	\$ 3.00	\$ 3.00	\$ 2.60	\$ 82.40	\$ 63.85	\$ 54.00
Belleville	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 57.00	\$ 57.00
Brampton	\$ 3.75	\$ 2.50	\$ 1.00	\$ 118.00	\$ 105.00	\$ 50.00
Brockville	\$ 2.25	\$ 2.25	\$ 2.25	\$ 64.00	\$ 64.00	\$ 64.00
Burlington	\$ 3.50	\$ 3.50	\$ 3.50	\$ 97.00	\$ 71.00	\$ 59.25
Chatham-Kent	\$ 2.00	\$ 1.75	\$ 1.75	\$ 35.00	\$ 27.00	\$ 27.00
Collingwood	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Cornwall	\$ 2.75	\$ 2.75	\$ 2.75	\$ 63.00	\$ 52.00	\$ 42.00
Durham Region	\$ 3.50	\$ 3.50	\$ 2.25	\$ 112.00	\$ 91.00	\$ 45.00
Elliot Lake	\$ 2.50	\$ 2.25	\$ 2.50	\$ 62.00	\$ 52.00	\$ 62.00
Fort Erie	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 80.00	\$ 80.00
Greater Sudbury	\$ 3.00	\$ 2.90	\$ 2.20	\$ 82.00	\$ 76.00	\$ 49.00
Guelph	\$ 3.00	\$ 3.00	\$ 3.00	\$ 75.00	\$ 64.00	\$ 62.00
Hamilton	\$ 2.75	\$ 2.75	\$ 2.75	\$ 94.60	\$ 79.20	\$ 23.50
Huntsville	\$ 2.00	\$ 1.00	\$ 2.00	\$ 50.00	\$ 25.00	\$ 50.00
Kenora	\$ 2.00	\$ 2.00	\$ 2.00	\$ 50.00	\$ 50.00	\$ 50.00
Kingston	\$ 2.75	\$ 2.50	\$ 2.50	\$ 72.00	\$ 53.50	\$ 53.50
Leamington	\$ 2.00	\$ 1.50	\$ 1.75	\$ 35.00	\$ 35.00	\$ 30.00
London	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50
Milton	\$ 3.25	\$ 3.25	\$ 3.25	\$ 70.00	\$ 50.00	\$ 50.00
Mississauga	\$ 3.50	\$ 3.50	\$ 1.00	\$ 125.00	N/A	\$ 57.00
Niagara Falls	\$ 2.75	\$ 2.75	\$ 2.75	\$ 75.00	\$ 58.00	\$ 58.00
North Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$ 3.50	\$ 3.50	\$ 3.50	\$ 110.00	\$ 70.00	\$ 50.00
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 50.00	\$ 40.00	\$ 40.00
Orillia	\$ 2.00	\$ 2.00	\$ 2.00	\$ 47.00	\$ 47.00	\$ 47.00
Ottawa	\$ 3.55	\$ 3.55	\$ 2.70	\$ 103.25	\$ 82.25	\$ 41.75
Owen Sound	\$ 2.75	\$ 2.25	\$ 2.75	\$ 65.00	\$ 40.00	\$ 50.00
Peterborough	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 55.00	\$ 40.00
Port Colborne	\$ 2.75	\$ 2.75	\$ 2.75	\$ 69.00	\$ 59.00	\$ 52.00
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Sarnia	\$ 2.75	\$ 2.75	\$ 2.75	\$ 67.50	\$ 67.50	\$ 67.50
Sault Ste. Marie	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	N/A	\$ 50.00
St. Catharines	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
St. Thomas	\$ 2.50	\$ 2.50	\$ 2.50	\$ 65.00	\$ 55.00	\$ 55.00
Stratford	\$ 3.00	\$ 2.75	\$ 2.75	\$ 59.00	\$ 48.50	\$ 48.50
Thorold	\$ 3.00	\$ 3.00	\$ 3.00	\$ 92.00	\$ 62.00	\$ 57.00
Thunder Bay	\$ 2.65	\$ 2.65	\$ 2.65	\$ 74.00	\$ 53.00	\$ 53.00
Timmins	\$ 2.75	\$ 2.25	\$ 2.25	\$ 70.00	\$ 55.00	\$ 55.00
Toronto	\$ 3.00	\$ 2.00	\$ 2.00	\$ 141.50	\$ 112.00	\$ 112.00
Wasaga Beach	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Waterloo Region	\$ 3.00	\$ 3.00	\$ 3.00	\$ 79.00	\$ 69.00	\$ 67.00
Welland	\$ 2.75	\$ 2.75	\$ 2.75	\$ 69.00	\$ 59.00	\$ 52.00
Windsor	\$ 2.75	\$ 2.75	\$ 2.75	\$ 87.00	\$ 60.00	\$ 44.00
York Region	\$ 4.00	\$ 4.00	\$ 4.00	\$ 136.00	\$ 102.00	\$ 57.00
Average	\$ 2.75	\$ 2.57	\$ 2.45	\$ 75.45	\$ 60.07	\$ 51.72
Median	\$ 2.75	\$ 2.75	\$ 2.50	\$ 70.00	\$ 59.00	\$ 52.00