

BMA

Management Consulting Inc.

Municipal Study - 2011



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Executive Summary

SECTION 1: Introduction

The Executive Summary provides an overview of the analysis contained in the comprehensive 390+ page report. The following table provides a summary of the 84 Ontario municipalities included in the study. Populations range from 4,300 in population to 2.7 million.

Municipalities with populations less than 20,000	Municipalities with populations 20,000 – 49,999	Municipalities with populations 50,000 – 99,999	Municipalities with populations 100,000 or greater
Seguin St. Marys Wainfleet The Blue Mountains Fort Frances North Dumfries Penetanguishene Wellesley Meaford Lambton Shores Gravenhurst Central Elgin West Lincoln Niagara-on-the-Lake Tillsonburg Kenora Bracebridge Middlesex Centre Pelham Wilmot Thorold Huntsville Port Colborne	Kingsville Woolwich Lincoln King Brockville East Gwillimbury Tecumseh Grimsby Prince Edward County Whitchurch-Stouffville Orangeville Leamington Fort Erie Stratford Innisfil St. Thomas Timmins Cornwall Quinte West Georgina	Belleville Welland Aurora North Bay Halton Hills Caledon Sarnia Sault Ste. Marie Kawartha Lakes Peterborough Milton Niagara Falls Clarington Newmarket Brantford Pickering Ajax	Waterloo Chatham-Kent Thunder Bay Whitby Guelph Kingston Cambridge St. Catharines Barrie Oshawa Greater Sudbury Richmond Hill Burlington Oakville Windsor Kitchener Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto

The following provides a summary of the number of municipalities by geographic location:

# of Municipalities	Geographic Location
9	Eastern
22	GTA
13	Niagara/Hamilton
8	North
7	Simcoe/Muskoka/Dufferin
25	Southwest
84	Total

SECTION 2: Socio-Economic Factors

This section of the report includes information on population changes land area, density, household incomes, age demographics, assessment information, age and condition of private dwellings and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The executive summary includes excerpts of the socio-economic factors.

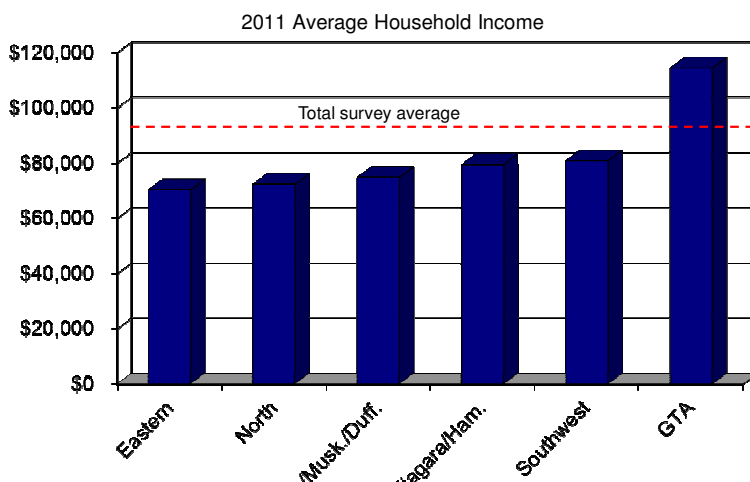
Population Growth

As shown in the table, the GTA municipalities experienced the largest population growth from 2006-2010.

2006 - 2010 Population % Growth by Location	
Location	2006-2010 Growth
GTA	15.3%
Simcoe/Muskoka/Dufferin	6.8%
Southwest	5.7%
Eastern	4.6%
Niagara/Hamilton	3.9%
North	1.9%
Survey Average	7.5%

Household Income

Personal income is one measure of a community’s ability to pay. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. Also, credit rating firms use household income as an important measure of a municipality’s ability to repay debt. As shown below, the 2011 average household income across the 84 Ontario municipalities was \$87,280. The average household incomes vary by geographic locations.



	2011 Est. Avg. Household Income
Eastern	\$ 70,352
North	\$ 71,099
Simcoe/Musk./Duff.	\$ 74,783
Niagara/Hamilton	\$ 79,417
Southwest	\$ 80,777
GTA	\$ 114,362
Survey Average	\$ 87,280
Median	\$ 80,078
Minimum	\$ 58,314
Maximum	\$ 184,519

Age and Condition of Private Dwellings

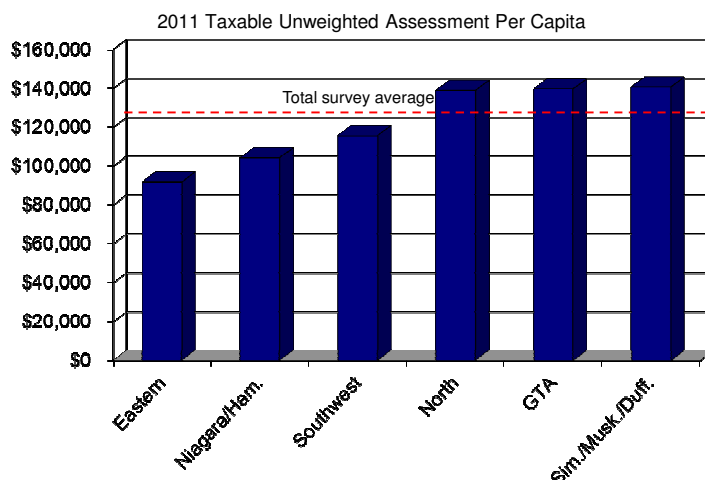
The age and condition of private dwellings provide a general indication of the age of the infrastructure and the growth rate of a municipality. Northern Ontario has the highest percentage of dwellings constructed before 1986 and the highest percentage of dwellings needing major repairs.

Location	% of Dwellings Requiring Major Repair	% of Dwellings Constructed Before 1986
GTA	4.5%	51%
Simcoe/Muskoka/Dufferin	6.6%	58%
Southwest	5.8%	68%
Niagara/Hamilton	6.5%	73%
Eastern	6.7%	70%
North	7.9%	81%

Assessment

Unweighted assessment per capita which is a measure of the “richness” of the assessment base ranged significantly across the survey of 84 municipalities, from \$53,929 to \$643,925 (survey average of \$121,953, median \$107,604). The following graph reflects the average within each of the geographic locations. The taxable unweighted assessment on a per capita basis in the GTA is over twice that of Northern municipalities.

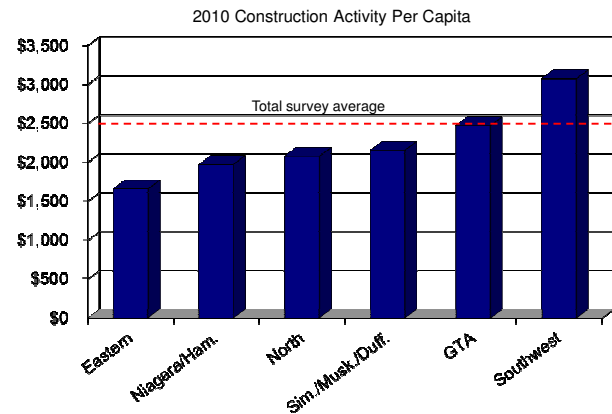
Assessment growth provides an indication of how the base upon which taxes are levied is changing over time. From 2010—2011, the assessment increased by 6.8% on average across the 84 Ontario municipalities. The Simcoe/Muskoka/Dufferin geographic area experienced the largest increase at 8.7%.



% Change in Unweighted Assessment 2010 - 2011	
Area	% Change
Simcoe/Muskoka/Dufferin	8.7%
GTA	7.7%
North	7.5%
Eastern	6.1%
Southwest	6.1%
Niagara/Hamilton	5.7%
Survey Average	6.8%

Construction Activity

Building permits per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The range in activity for 2010 across the entire survey of 84 municipalities was \$390 per capita to \$8,210 per capita, with an average of \$2,393.



SECTION 3: Municipal Financial Indicators

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

Financial Position

A municipality’s financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality’s overall financial position (assets less liabilities) over time. As shown in the table, there is a significant range in municipal financial position across Ontario from a low of negative \$1,959 to a high of \$1,591 per capita.

	Financial Position Per Capita
Average	\$ 185
Median	\$ 376
Minimum	\$ (1,959)
Maximum	\$ 1,591

Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Municipalities operating with a deficit over several years should ensure that the long range financial plan provides clear direction to address the deficit. Identifying the appropriate level of surplus must be done as a long term forward looking planning process that takes into account future capital investment. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result.

	2010 Tax Operating Surplus Ratio	2010 Water Surplus Ratio	2010 Wastewater Surplus Ratio
Average	-5.7%	9.6%	3.9%
Median	-4.3%	13.5%	1.8%
Minimum	-73.2%	-65.7%	-152.5%
Maximum	30.8%	132.4%	143.9%

Asset Consumption Ratio

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

Asset Consumption Ratio			
	Tax Ratio	Water Ratio	Wastewater Ratio
Average	35.4%	29.8%	33.1%
Median	35.1%	30.1%	33.9%
Minimum	9.6%	11.0%	14.7%
Maximum	59.7%	54.2%	60.4%

Reserves

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

Reserves as a % of Own Source Revenues			
	2010 Tax Reserves %	2010 Water Reserves %	2010 Wastewater Reserves %
Average	45.0%	44.1%	60.8%
Median	42.0%	28.8%	31.8%
Minimum	3.0%	-3.3%	-329.3%
Maximum	172.0%	174.4%	513.7%

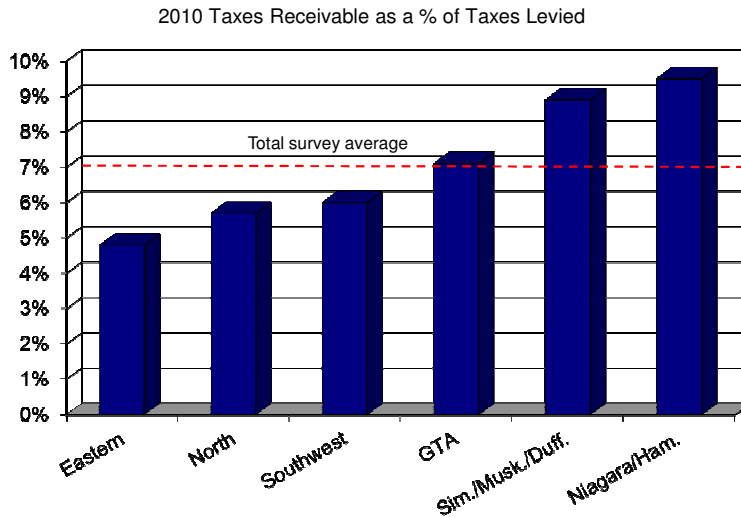
Debt to Reserve Ratio

Rating agencies consider a ratio of 1.0 to be financially prudent, whereby for every dollar of debt there is a dollar of reserves. The following table reflects the debt to reserve ration range across the survey.

	2010 Debt to Reserve Ratio
Average	1.5
Median	0.8
Minimum	0.0
Maximum	12.3

Taxes Receivable

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies. As shown in the graph, there is a significant range by geographic area.



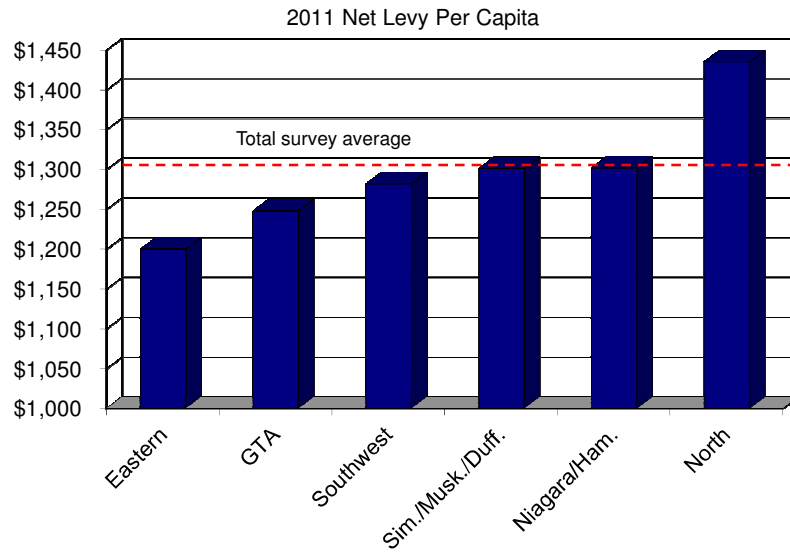
SECTION 4: Revenue & Expenditure Analysis & MPMPs

Net Municipal Levy per Capita

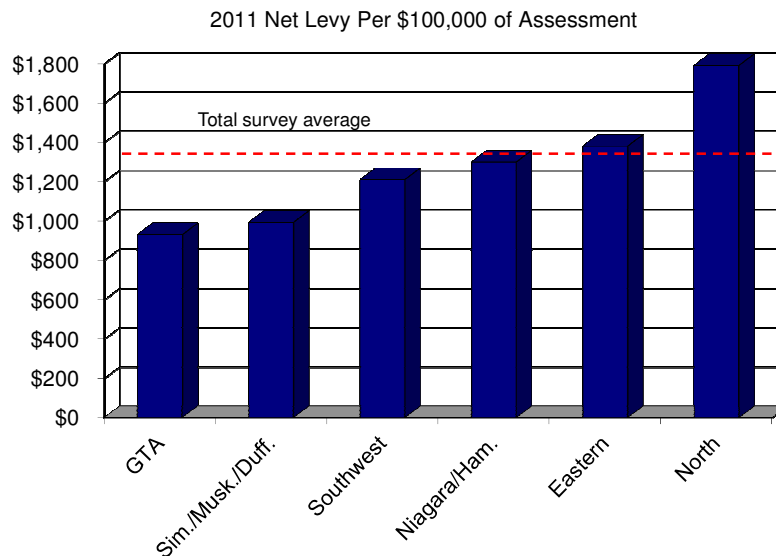
This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

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

Net municipal levy per capita was calculated using Stats Canada 2010 estimated population and the 2011 municipal levies. The net levy on a per capita basis ranged across the municipalities from \$845 to \$3,196 (with an average of \$1,283 per capita).



Net levy per \$100,000 of Assessment is also provided. With a relatively low assessment base, the net levy per \$100,000 of assessment in Northern municipalities is considerably higher than the other geographic locations. The net levy on a per \$100,000 of Assessment basis ranged across the municipalities from \$366 to \$2,403 (with an average of \$1,207 per \$100,000 of Assessment).



SECTION 5: Select User Fee and Revenue Information

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

Development Charges

The following table summarizes the 2011 development charges. Note: some municipalities do not charge development charges.

2011 Development Charges	Residential	Multiples Dwelling 3+	Apartments Units >=2	Non-Residential Commercial Sq. Ft.	Non-Residential Industrial Sq. Ft.
North	\$ 8,879	\$ 6,163	\$ 5,091	\$ 4.59	\$ 2.49
Eastern	\$ 9,459	\$ 7,013	\$ 5,874	\$ 6.14	\$ 5.01
Southwest	\$ 14,086	\$ 10,961	\$ 8,495	\$ 6.97	\$ 6.59
Niagara/Hamilton	\$ 17,812	\$ 12,798	\$ 11,009	\$ 12.88	\$ 5.92
Simcoe/Muskoka/Dufferin	\$ 23,001	\$ 19,303	\$ 14,846	\$ 7.80	\$ 6.82
GTA	\$ 40,045	\$ 33,465	\$ 24,797	\$ 23.87	\$ 13.34
Average	\$ 22,496	\$ 18,068	\$ 13,970	\$ 12.89	\$ 8.43
Median	\$ 19,232	\$ 14,279	\$ 11,555	\$ 11.72	\$ 7.33
Minimum	\$ 2,641	\$ 1,954	\$ 1,649	\$ 0.88	\$ 0.40
Maximum	\$ 52,892	\$ 43,326	\$ 33,631	\$ 38.72	\$ 20.61

SECTION 6: Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2011 tax policies that impact the relative tax position was completed. This section of the report includes an analysis of the tax ratios, identification of optional classes and also an identification of which municipalities increased or decreased their tax ratios from 2010-2011. The following table summarizes the range of 2011 tax ratios across the survey.

2011 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	2.0102	2.0440	0.9658	3.3160
Commercial	1.6867	1.7586	1.0760	3.1340
Industrial	2.2229	2.3232	1.1000	3.2690

SECTION 7: Comparison of Relative Taxes

Like property comparisons were undertaken on 11 property types that were of most interest to the participating municipalities. In order to calculate the relative tax burden of “like” properties, every effort was made to hold constant those factors deemed to be most critical in determining a property’s assessed value. However, given the number of factors used to calculate the assessed value for each property, and the inability to quantify each of these factors, the results should be used to provide the reader with overall trends rather than exact differences in relative tax burdens between municipalities. By selecting multiple property types within each taxing class (e.g. Residential—Detached Bungalow, Executive), and by selecting multiple properties from within each municipality and property subtype, the likelihood of anomalies in the database has been reduced. Every effort was made to select a minimum of 3-8 properties from each municipality and from within each property type.

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

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

Residential

Commercial

Residential Comparison by Location		
Location	Detached Bungalow	Senior Executive
Eastern	\$ 2,701	\$ 5,566
GTA	\$ 3,442	\$ 5,758
Niagara/Hamilton	\$ 3,056	\$ 5,436
North	\$ 2,501	\$ 5,896
Simcoe/Musk./Duff.	\$ 2,784	\$ 5,111
Southwest	\$ 2,655	\$ 5,410
Average	\$ 2,942	\$ 5,558
Median	\$ 2,919	\$ 5,418
Minimum	\$ 772	\$ 4,104
Maximum	\$ 4,562	\$ 11,676

Commercial Properties				
Location	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Eastern	\$ 2.90	\$ 3.57	\$ 1,769	\$ 1,295
GTA	\$ 3.24	\$ 3.80	\$ 1,533	\$ 1,251
Niagara/Hamilton	\$ 2.58	\$ 3.40	\$ 1,979	\$ 1,206
North	\$ 2.83	\$ 3.32	\$ 1,603	\$ 1,219
Simcoe/Musk./Duff.	\$ 2.49	\$ 2.61	\$ 2,350	\$ 1,029
Southwest	\$ 2.76	\$ 3.10	\$ 1,801	\$ 1,405
Survey Average	\$ 2.89	\$ 3.35	\$ 1,736	\$ 1,263
Median	\$ 2.88	\$ 3.47	\$ 1,791	\$ 1,229
Minimum	\$ 1.25	\$ 1.24	\$ 396	\$ 356
Maximum	\$ 5.24	\$ 5.38	\$ 3,346	\$ 2,706

Multi-Residential

Industrial

Multi-Residential Comparison by Location		
Location	Walk-Up per Unit	Mid/High-Rise per Unit
Eastern	\$ 1,426	\$ 1,602
GTA	\$ 1,356	\$ 1,485
Niagara/Hamilton	\$ 1,415	\$ 1,575
North	\$ 1,182	\$ 1,436
Simcoe/Musk./Duff.	\$ 1,158	\$ 1,564
Southwest	\$ 1,273	\$ 1,676
Average	\$ 1,319	\$ 1,555
Median	\$ 1,367	\$ 1,632
Minimum	\$ 471	\$ 690
Maximum	\$ 2,084	\$ 2,373

Industrial Properties			
Location	Standard per sq.ft.	Large per sq.ft.	Land per acre
Eastern	\$ 1.46	\$ 1.29	\$ 2,049
GTA	\$ 2.20	\$ 1.53	\$ 6,012
Niagara/Hamilton	\$ 1.73	\$ 1.07	\$ 2,647
North	\$ 1.51	\$ 1.38	\$ 1,351
Simcoe/Musk./Duff.	\$ 1.25	\$ 1.22	\$ 3,635
Southwest	\$ 1.58	\$ 1.18	\$ 2,246
Survey Average	\$ 1.72	\$ 1.31	\$ 3,342
Median	\$ 1.70	\$ 1.31	\$ 2,835
Minimum	\$ 0.42	\$ 0.42	\$ 308
Maximum	\$ 3.18	\$ 2.34	\$ 9,786

SECTION 8: Comparison of Water/Sewer Costs

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

Comparison of Water/Sewer Costs by Various Consumptions					
Volume Meter Size	Residential 250 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"
Average	\$ 825	\$ 24,777	\$ 72,415	\$ 235,173	\$ 1,157,145
Median	\$ 802	\$ 23,331	\$ 71,111	\$ 225,235	\$ 1,099,802
Minimum	\$ 355	\$ 8,516	\$ 25,548	\$ 64,850	\$ 258,909
Maximum	\$ 1,395	\$ 46,700	\$ 140,100	\$ 467,000	\$ 2,335,000

Municipal decisions on whether the rates are uniform, increasing or decreasing, whether the rate varies by meter size or whether a service charge is levied impacts the relative ranking across the various property types. The following summarizes the most common types of rate structures:

- **Uniform Rate Structure**—The most common rate structure is the uniform rate for water and wastewater services. A uniform rate structure means that the price per unit remains constant despite consumption and despite the class of user.
- **Declining (Regressive) Block Rate Structure**—In a declining block rate structure, the unit price of water decreases as the volume consumed increases.
- **Inclining (Progressive) Rate Structure**—The main objective of an increasing block structure is to encourage conservation. The rates in an inclining (progressive) rate structure increase as consumption increases by establishing thresholds or blocks at which the rate would change.
- **Humpback Rate Structure**—A humpback rate structure uses a combination of increasing and decreasing block rates: rates first increase, then decrease in steps as consumption increases. This approach targets high volume users, and then provides lower cost for really high volume users.
- **Flat Rate Structure**—Customers pay the same regardless of the amount of water consumed.

The following table summarizes the use of various rate structures across the survey of 84 municipalities.

	Water Rate Structure Res.	Water Rate Structure Non-Res.	WW Rate Structure Res.	WW Rate Structure Non-Res.
Uniform	66%	67%	71%	72%
Declining	16%	19%	16%	16%
Inclining	11%	6%	6%	6%
Humpback	5%	7%	5%	5%
Flat	2%	1%	2%	1%

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

A comparison was made of relative property tax burdens and water/sewer costs on comparable properties against the median household incomes. The report also calculates the total municipal tax burden as a percentage of income available on an average household. As shown below, the ability to pay for municipal services (measured in municipal burden as a percentage of household income) in the GTA is greater than other geographic locations.

	Property Taxes as a % of Household Income	Total Municipal Burden as a % of Household Income
Eastern	4.3%	5.5%
North	3.9%	5.1%
Simcoe/Musk./Duff.	4.6%	6.0%
Niagara/Hamilton	4.3%	5.5%
Southwest	3.9%	5.0%
GTA	3.7%	4.3%
Survey Average	4.0%	5.0%
Median	4.0%	5.0%
Minimum	2.7%	3.4%
Maximum	5.4%	7.4%

SECTION 10: Economic Development Programs

A summary was completed of programs that municipalities have implemented to promote economic development. This included a review of the following:

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

Introduction

Introduction

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

- 2011 current value assessment
- 2011 tax policies
- 2011 levy by-laws
- 2011 development charges
- 2011 water/sewer rates
- 2010 FIRs (as available)
- 2010 MPMP Reports
- 2011 User Fees
- Economic development programs

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

Populations	Number of Municipalities
100,000 or greater	24
50,000 - 99,999	17
20,000 - 49,999	20
less than 20,000	23
Total	84

To facilitate the analysis, given the significant volume of information included in the report, the information is also accessible through BMA's online password protected database. This provides the participating municipalities with the ability to select only those municipalities that are of interest and to focus on specific areas of interest. The database also provides the ability to analyze trends, with data available from 2003—2011. The database can be accessed from the BMA website: **www.bmaconsult.com**. This information can be downloaded from the website into Excel to allow municipalities the ability to track their progress over time and to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:

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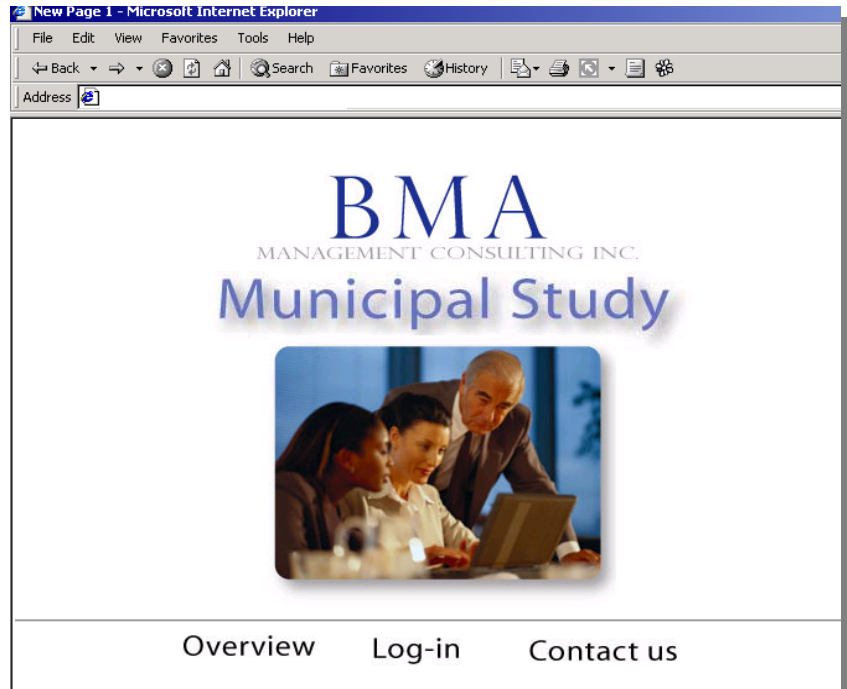
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Municipal Study Database



Municipal Study - Windows Internet Explorer

http://www.bmaconsult.com/MCD/template.htm

AVG Secure Search

File Edit View Favorites Tools Help

Search Favorites History

Address

Municipal Study

User Name: BMA

municipal study

Municipal Profile - Population

Year: All Municipalities: All

% Change ('01 - '05)	2006 Population	% Change ('01 - '06)	BMA Est 2007 Population	FP Est 2008 Population	FP % Change ('06 - '08)	SC Est 2009 Population	SC % Change ('06 - '09)
16.5%	90,167	22.3%	93,553	96,939	7.5%	96,898	7.5%
6.7%	21,748	6.9%	21,956	22,163	1.9%	22,409	3.0%
19.5%	47,629	18.6%	48,948	50,268	5.5%	52,540	10.3%
25.3%	128,430	23.8%	132,411	136,393	6.2%	136,233	6.1%
6.2%	48,821	6.2%	49,063	49,304	1.0%	51,015	4.5%
5.9%	15,652	13.8%	16,003	16,355	4.5%	16,214	3.6%
	24,039	8.1%	24,421	24,803	3.2%	25,505	6.1%
27.2%	433,806	33.3%	443,827	453,848	4.6%	480,749	10.8%

Done

Why Participate in a Study?

The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 84 municipalities, it is recommended that the users take advantage of the online database to focus on similar municipalities.

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

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

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

Municipalities Represented in the Study

Given the size of the survey, it is difficult to graphically present 84 municipalities. The following summarizes the municipalities by population range:

- Populations less than 20,000
- Populations between 20,000-49,999
- Populations between 50,000-99,999
- Populations 100,000 +

Municipalities with populations less than 20,000	Municipalities with populations 20,000 – 49,999	Municipalities with populations 50,000 – 99,999	Municipalities with populations 100,000 or greater
Seguin St. Marys Wainfleet The Blue Mountains Fort Frances North Dumfries Penetanguishene Wellesley Meaford Gravenhurst Lambton Shores Central Elgin West Lincoln Niagara-on-the-Lake Tillsonburg Bracebridge Kenora Middlesex Centre Pelham Wilmot Thorold Huntsville Port Colborne	Woolwich Kingsville King Lincoln Brockville East Gwillimbury Tecumseh Grimsby Prince Edward County Whitchurch-Stouffville Orangeville Leamington Fort Erie Stratford Innisfil St. Thomas Timmins Quinte West Cornwall Georgina	Belleville Welland Aurora North Bay Halton Hills Caledon Sarnia Kawartha Lakes Sault Ste. Marie Peterborough Milton Newmarket Clarington Niagara Falls Brantford Pickering Ajax	Waterloo Chatham-Kent Thunder Bay Whitby Guelph Kingston Cambridge St. Catharines Barrie Oshawa Greater Sudbury Burlington Richmond Hill Oakville Kitchener Windsor Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto

Socio Economic Indicators



Socio Economic Indicators

A complete assessment of local governments financial condition should include socio economic factors. Socio economic indicators help decision-makers understand the impacts of resource management decisions. An examination of local economic and demographic characteristics can identify the following situations:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because of a change in the age or income of residents or in the type or density of physical development

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

- ***Population Statistics (2001-2010)***
- ***Population Growth Projections***
- ***Age Demographics***
- ***% of Dwellings Constructed Before and After 1986***
- ***% of Dwellings Requiring Major Repair***
- ***Average Household Income***
- ***Land Area and Density***
- ***Assessment Per Capita***
- ***Change in Unweighted Assessment 2006-2011***
- ***Assessment Composition By Class***
- ***Consolidated Unweighted Assessment (Residential vs. Non-Residential)***
- ***Shift in Tax Burden—Unweighted to Weighted Residential Assessment***
- ***Building Construction Activity (Residential, Non-Residential)***

Population Statistics (sorted highest to lowest population)

Municipality	2001 Population	2006 Population	2010 Population (Stats Canada Estimate)	% Change 2006 - 2010
Toronto	2,481,494	2,503,281	2,720,024	8.7%
Ottawa	774,072	812,129	896,529	10.4%
Mississauga	612,925	668,549	773,685	15.7%
Hamilton	490,268	504,559	533,280	5.7%
Brampton	325,428	433,806	499,663	15.2%
London	336,539	352,395	378,809	7.5%
Markham	208,615	261,573	306,995	17.4%
Vaughan	182,022	238,866	277,483	16.2%
Kitchener	190,399	204,668	224,228	9.6%
Windsor	208,402	216,473	221,310	2.2%
Oakville	144,738	165,613	191,138	15.4%
Burlington	150,836	164,415	190,040	15.6%
Richmond Hill	132,030	162,704	189,324	16.4%
Greater Sudbury	155,219	157,857	164,357	4.1%
Oshawa	139,051	141,590	157,978	11.6%
Barrie	103,710	128,430	138,375	7.7%
St. Catharines	129,170	131,989	137,483	4.2%
Cambridge	110,372	120,371	131,382	9.1%
Kingston	114,195	117,207	125,354	7.0%
Guelph	106,170	114,943	124,130	8.0%
Whitby	87,413	111,184	122,161	9.9%
Thunder Bay	109,016	109,140	111,165	1.9%
Chatham-Kent	107,341	108,177	109,048	0.8%
Waterloo	86,543	97,475	106,691	9.5%
Ajax	73,753	90,167	98,883	9.7%
Pickering	87,139	87,838	97,310	10.8%
Brantford	86,417	90,192	96,136	6.6%
Newmarket	65,788	74,295	86,211	16.0%
Clarington	69,834	77,820	85,407	9.7%
Niagara Falls	78,815	82,184	85,166	3.6%
Milton	31,471	62,323	84,655	35.8%
Peterborough	71,446	74,898	78,145	4.3%
Kawartha Lakes	69,179	74,561	76,490	2.6%
Sault Ste. Marie	74,566	74,948	76,023	1.4%
Sarnia	70,876	71,419	73,745	3.3%
Caledon	50,605	57,050	65,633	15.0%
Halton Hills	48,184	55,289	63,572	15.0%
North Bay	52,771	53,966	55,336	2.5%
Aurora	40,167	47,629	55,008	15.5%
Welland	48,402	50,331	52,305	3.9%
Belleville	46,029	48,821	50,524	3.5%
Georgina	39,263	42,346	49,182	16.1%
Cornwall	45,640	45,965	47,117	2.5%
Quinte West	41,366	42,697	43,689	2.3%
Timmins	43,686	42,997	43,257	0.6%

Source: Stats Canada 2010 estimated populations

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

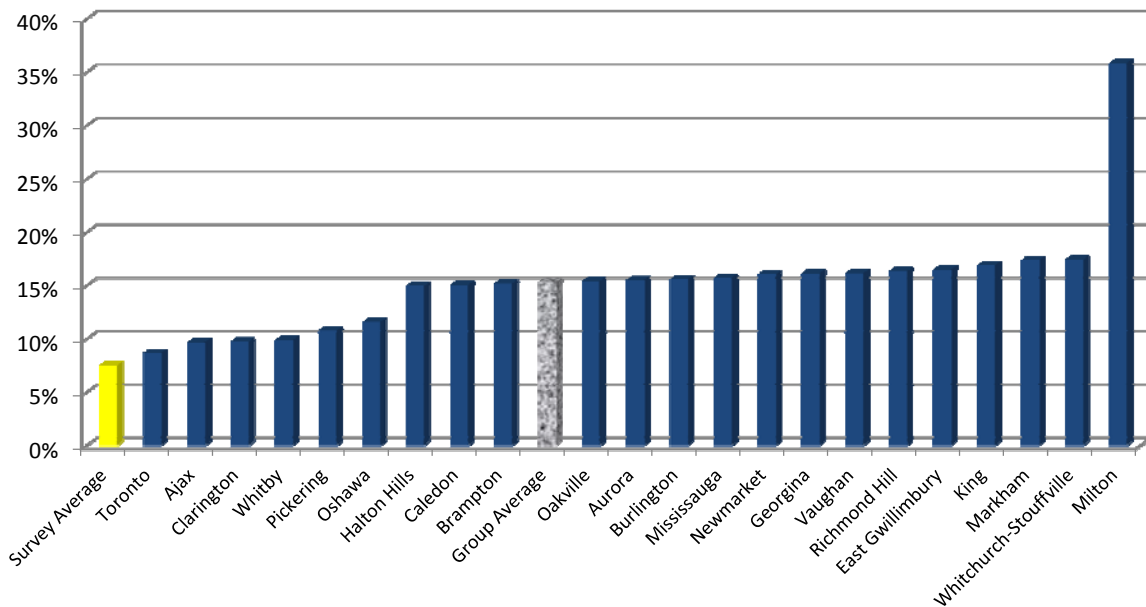
Municipality	2001 Population	2006 Population	2010 Population (Stats Canada Estimate)	% Change 2006 - 2010
St. Thomas	33,303	36,110	38,205	5.8%
Innisfil	28,666	31,175	33,524	7.5%
Stratford	29,780	30,461	31,590	3.7%
Fort Erie	28,143	29,925	31,052	3.8%
Leamington	27,138	28,833	29,539	2.4%
Orangeville	25,248	26,925	28,770	6.9%
Whitchurch-Stouffville	22,008	24,390	28,639	17.4%
Prince Edward County	24,901	25,496	26,718	4.8%
Grimsby	21,297	23,937	24,799	3.6%
Tecumseh	25,105	24,224	24,780	2.3%
East Gwillimbury	20,555	21,069	24,543	16.5%
Brockville	21,375	21,957	22,883	4.2%
King	18,533	19,487	22,780	16.9%
Lincoln	20,612	21,722	22,447	3.3%
Woolwich	18,201	19,658	21,509	9.4%
Kingsville	19,619	20,908	21,452	2.6%
Port Colborne	18,450	18,599	19,360	4.1%
Huntsville	17,338	18,280	19,208	5.1%
Thorold	18,048	18,224	18,855	3.5%
Wilmot	14,866	17,097	18,709	9.4%
Pelham	15,272	16,155	16,775	3.8%
Middlesex Centre	14,242	15,589	16,587	6.4%
Bracebridge	13,751	15,652	16,426	4.9%
Kenora	15,838	15,177	15,724	3.6%
Tillsonburg	14,052	14,822	15,487	4.5%
Niagara-on-the-Lake	13,839	14,587	15,288	4.8%
West Lincoln	12,268	13,167	13,516	2.7%
Central Elgin	12,293	12,723	13,408	5.4%
Gravenhurst	10,899	11,046	11,675	5.7%
Lambton Shores	10,571	11,150	11,631	4.3%
Meaford	10,381	10,948	11,424	4.3%
Wellesley	9,365	9,789	10,597	8.3%
Penetanguishene	8,316	9,354	10,255	9.6%
North Dumfries	8,769	9,063	9,852	8.7%
Fort Frances	8,315	8,103	8,080	-0.3%
The Blue Mountains	6,116	6,825	7,184	5.3%
Wainfleet	6,258	6,601	6,820	3.3%
St. Marys	6,293	6,617	6,812	2.9%
Seguin	3,698	4,276	4,336	1.4%
Survey Average	9,375,087	10,065,251	11,025,665	7.5%
Est. Provincial	11,410,046	12,160,282	13,200,000	8.6%

Source: Stats Canada 2010 estimated populations

GTA Municipalities—% change 2001-2010

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Toronto	0.9%	8.7%
Ajax	22.3%	9.7%
Clarington	11.4%	9.7%
Whitby	27.2%	9.9%
Pickering	0.8%	10.8%
Oshawa	1.8%	11.6%
Halton Hills	14.7%	15.0%
Caledon	12.7%	15.0%
Brampton	33.3%	15.2%
Oakville	14.4%	15.4%
Aurora	18.6%	15.5%
Burlington	9.0%	15.6%
Mississauga	9.1%	15.7%
Newmarket	12.9%	16.0%
Georgina	7.9%	16.1%
Vaughan	31.2%	16.2%
Richmond Hill	23.2%	16.4%
East Gwillimbury	2.5%	16.5%
King	5.1%	16.9%
Markham	25.4%	17.4%
Whitchurch-Stouffville	10.8%	17.4%
Milton	98.0%	35.8%
Average	17.9%	15.3%

GTA Municipalities—% change 2006-2010

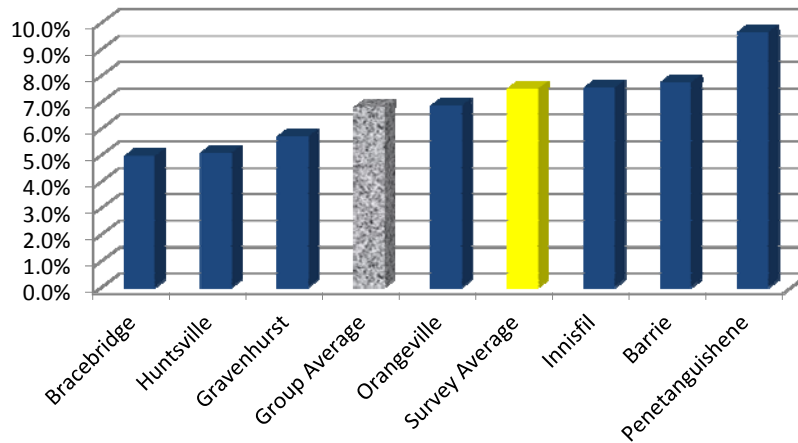


GTA municipalities increased on average 15.3% between 2006-2010, compared with the total survey average of 7.5%.

Simcoe/Muskoka/Dufferin—% change in population 2001-2010

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Bracebridge	13.8%	4.9%
Huntsville	5.4%	5.1%
Gravenhurst	1.3%	5.7%
Orangeville	6.6%	6.9%
Innisfil	8.8%	7.5%
Barrie	23.8%	7.7%
Penetanguishene	12.5%	9.6%
Average	10.3%	6.8%

Simcoe/Muskoka/Dufferin—% change in population between 2006-2010

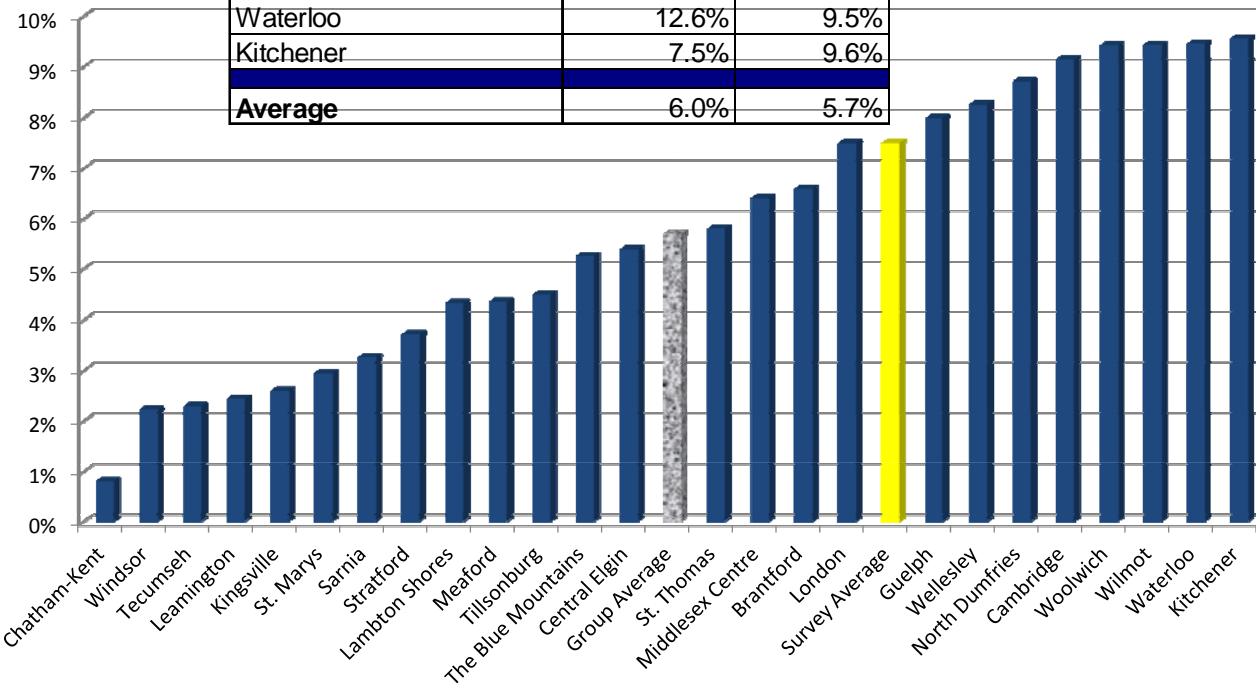


Simcoe/Muskoka and Dufferin area average population growth of 6.8% was lower than the total survey average of 7.5%.

Southwest—% change in population 2001-2010

The Southwest location average of 5.7% from 2006-2010 was lower than the total survey average of 7.5%.

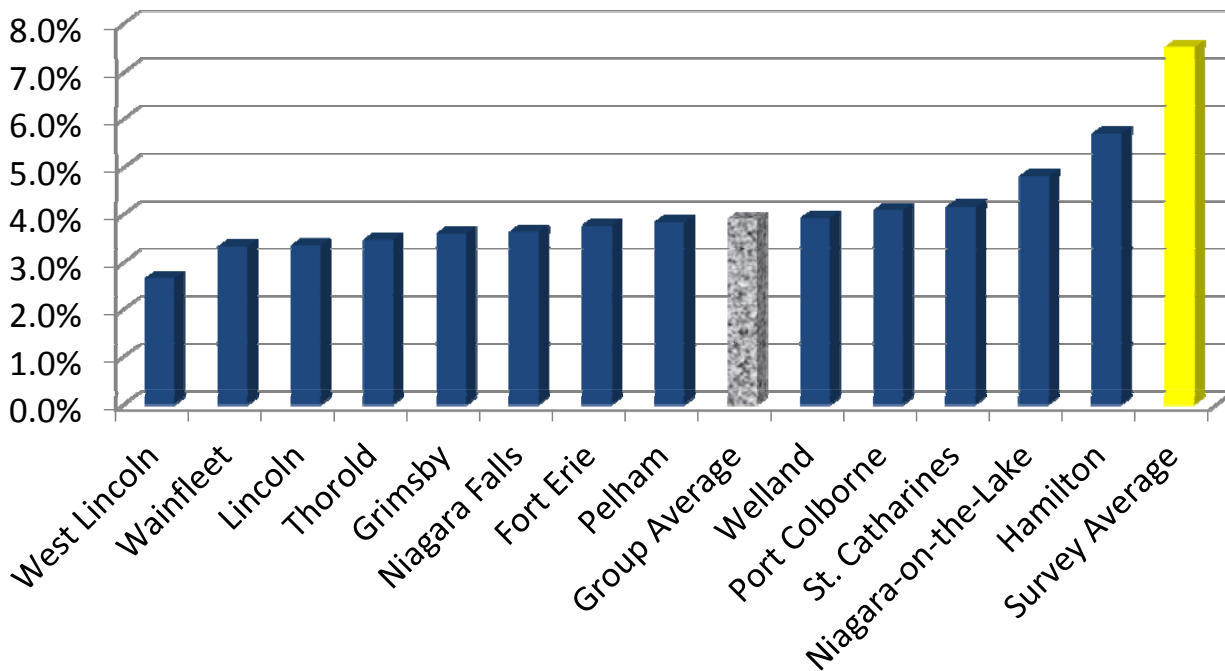
Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Chatham-Kent	0.8%	0.8%
Windsor	3.9%	2.2%
Tecumseh	-3.5%	2.3%
Leamington	6.2%	2.4%
Kingsville	6.5%	2.6%
St. Marys	5.1%	2.9%
Sarnia	0.8%	3.3%
Stratford	2.3%	3.7%
Lambton Shores	5.5%	4.3%
Meaford	5.5%	4.3%
Tillsonburg	5.5%	4.5%
The Blue Mountains	11.6%	5.3%
Central Elgin	3.5%	5.4%
St. Thomas	8.4%	5.8%
Middlesex Centre	9.5%	6.4%
Brantford	4.4%	6.6%
London	4.7%	7.5%
Guelph	8.3%	8.0%
Wellesley	4.5%	8.3%
North Dumfries	3.4%	8.7%
Cambridge	9.1%	9.1%
Woolwich	8.0%	9.4%
Wilmot	15.0%	9.4%
Waterloo	12.6%	9.5%
Kitchener	7.5%	9.6%
Average	6.0%	5.7%



Niagara/Hamilton—% change in population 2001-2010

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
West Lincoln	7.3%	2.7%
Wainfleet	5.5%	3.3%
Lincoln	5.4%	3.3%
Thorold	1.0%	3.5%
Grimsby	12.4%	3.6%
Niagara Falls	4.3%	3.6%
Fort Erie	6.3%	3.8%
Pelham	5.8%	3.8%
Welland	4.0%	3.9%
Port Colborne	0.8%	4.1%
St. Catharines	2.2%	4.2%
Niagara-on-the-Lake	5.4%	4.8%
Hamilton	2.9%	5.7%
Average	4.9%	3.9%

Niagara/Hamilton—% change in population between 2006-2010

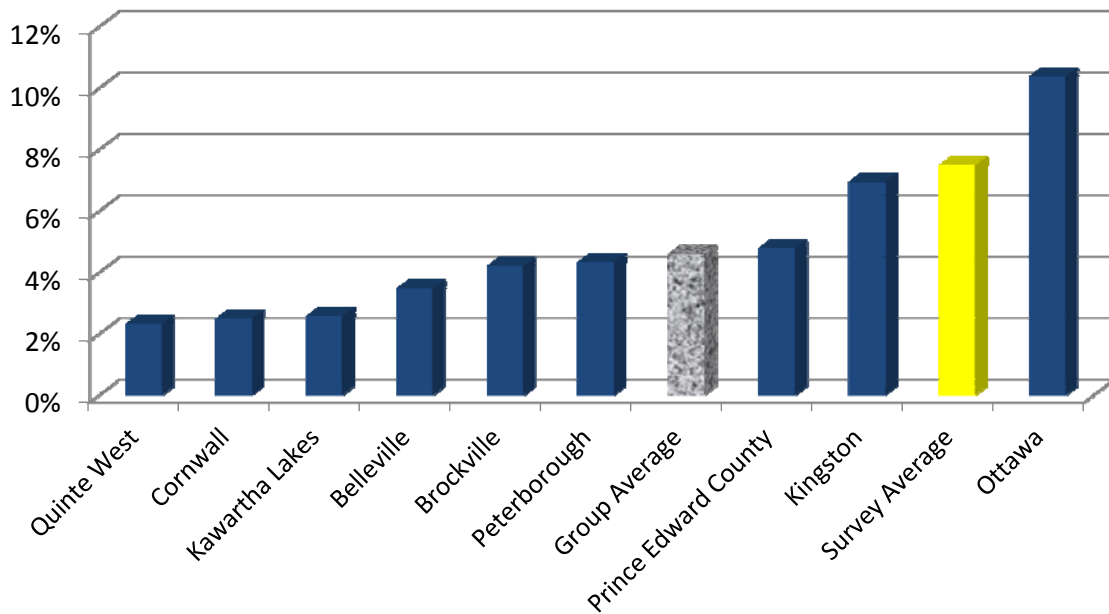


All Niagara municipalities experienced growth rates less than the total survey average. The location average was 3.9%, compared to the total survey average of 7.5%.

Eastern—% change in population 2001-2010

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Quinte West	3.2%	2.3%
Cornwall	0.7%	2.5%
Kawartha Lakes	7.8%	2.6%
Belleville	6.1%	3.5%
Brockville	2.7%	4.2%
Peterborough	4.8%	4.3%
Prince Edward County	2.4%	4.8%
Kingston	2.6%	7.0%
Ottawa	4.9%	10.4%
Average	3.9%	4.6%

Eastern—% change in population between 2006-2010

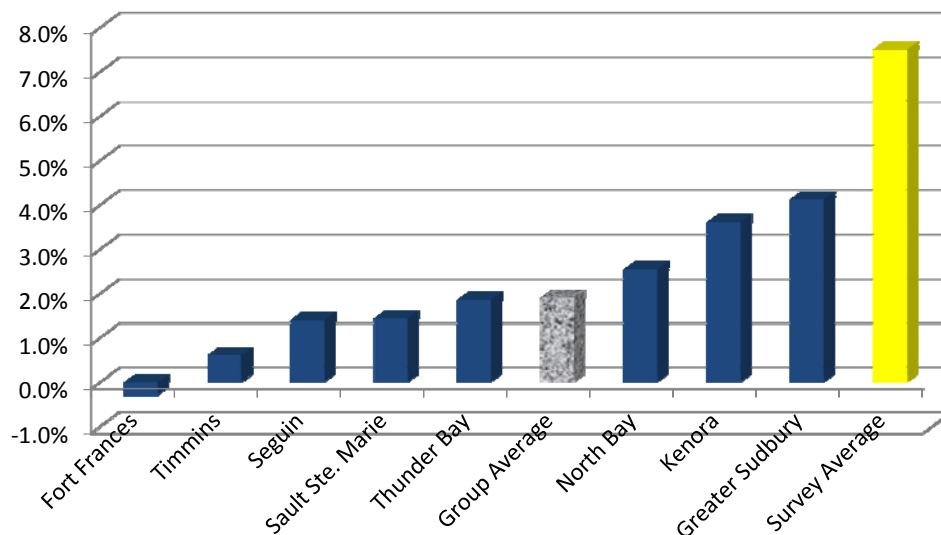


Ottawa is the fastest growing municipality in the survey of eastern Ontario municipalities. The Eastern survey average population growth was 4.6% from 2006-2010 compared with the total survey average of 7.5%.

Northern—% change in population 2001-2010

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Fort Frances	-2.5%	-0.3%
Timmins	-1.6%	0.6%
Seguin	15.6%	1.4%
Sault Ste. Marie	0.5%	1.4%
Thunder Bay	0.1%	1.9%
North Bay	2.3%	2.5%
Kenora	-4.2%	3.6%
Greater Sudbury	1.7%	4.1%
Average	1.5%	1.9%

Northern—% change in population between 2006-2010



The Northern survey average population growth was 1.9% from 2006-2009, compared with the total survey average of 7.5%.

Summary of Population Change by Geographic Area

Municipality	% Change 2001 - 2006	% Change 2006 - 2010
Eastern Average	4.3%	4.6%
GTA Average	17.9%	15.3%
Niagara/Hamilton Average	4.9%	3.9%
North Average	1.5%	1.9%
Simcoe/Musk./Duff. Average	10.3%	6.8%
Southwest Average	6.0%	5.7%

High Growth Municipalities

Municipality	Location	% Change 2006 - 2010
Milton	GTA	35.8%
Whitchurch-Stouffville	GTA	17.4%
Markham	GTA	17.4%
King	GTA	16.9%
East Gwillimbury	GTA	16.5%
Richmond Hill	GTA	16.4%
Vaughan	GTA	16.2%
Georgina	GTA	16.1%
Newmarket	GTA	16.0%
Mississauga	GTA	15.7%
Burlington	GTA	15.6%
Aurora	GTA	15.5%
Oakville	GTA	15.4%
Brampton	GTA	15.2%
Caledon	GTA	15.0%
Halton Hills	GTA	15.0%
Oshawa	GTA	11.6%
Pickering	GTA	10.8%
Ottawa	Eastern	10.4%
Whitby	GTA	9.9%
Clarington	GTA	9.7%
Ajax	GTA	9.7%
Penetanguishene	Simcoe/Musk./Duff.	9.6%
Kitchener	Southwest	9.6%
Waterloo	Southwest	9.5%
Wilmot	Southwest	9.4%
Woolwich		9.4%
Cambridge	Southwest	9.1%
North Dumfries	Southwest	8.7%
Toronto	GTA	8.7%
Wellesley	Southwest	8.3%
Guelph	Southwest	8.0%
Barrie	Simcoe/Musk./Duff.	7.7%
Innisfil	Simcoe/Musk./Duff.	7.5%
London	Southwest	7.5%
Kingston	Eastern	7.0%
Orangeville	Simcoe/Musk./Duff.	6.9%
Brantford	Southwest	6.6%
Middlesex Centre	Southwest	6.4%
St. Thomas	Southwest	5.8%
Gravenhurst	Simcoe/Musk./Duff.	5.7%
Hamilton	Niagara/Hamilton	5.7%
Central Elgin	Southwest	5.4%
The Blue Mountains	Southwest	5.3%
Huntsville	Simcoe/Musk./Duff.	5.1%

The table above reflects the municipalities that experienced an increase of 5% or greater in population between 2006 and 2010.

Slow Growth Municipalities

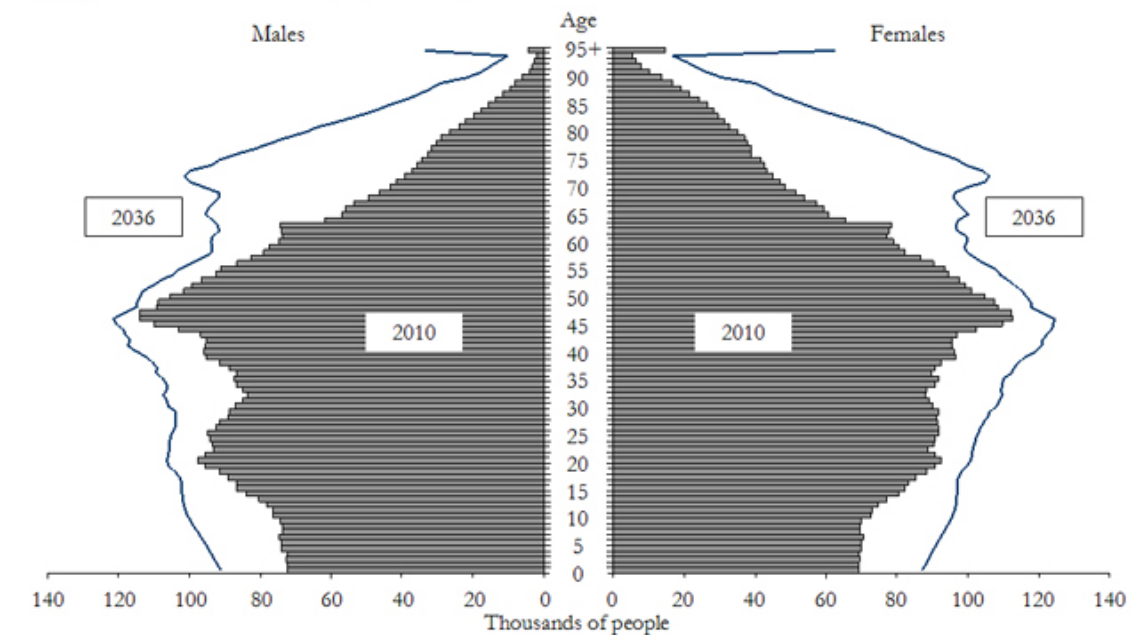
Municipality	Location	% Change 2006 - 2010
St. Marys	Southwest	2.9%
West Lincoln	Niagara/Hamilton	2.7%
Kingsville	Southwest	2.6%
Kawartha Lakes	Eastern	2.6%
North Bay	North	2.5%
Cornwall	Eastern	2.5%
Leamington	Southwest	2.4%
Quinte West	Eastern	2.3%
Tecumseh	Southwest	2.3%
Windsor	Southwest	2.2%
Thunder Bay	North	1.9%
Sault Ste. Marie	North	1.4%
Seguin	North	1.4%
Chatham-Kent	Southwest	0.8%
Timmins	North	0.6%
Fort Frances	North	-0.3%

The table above includes those municipalities with population increases of less than 3%, between 2006 and 2010.

Ontario Population Projections Update 2010-2036—Excerpts from Ministry of Finance

- Ontario’s population is projected to experience healthy growth over the next 26 years, rising 34.4 per cent.
- Over the projection period, net migration will account for 68% of total population growth.
- The population aged 65 and over is projected to more than double from 1.8 million, or 13.9 per cent of the population in 2010 to 4.1 million, or 23.4 per cent, in 2036.

Age pyramid of Ontario’s population, 2010 and 2036



Sources: Statistics Canada, 2010, and Ontario Ministry of Finance projections.

- The growth in seniors’ share of the population will accelerate after 2011 as baby boomers begin to turn age 65. The growth in the share and number of seniors will accelerate over the 2011-2031 period as baby boomers begin to turn age 65. After 2031, the growth in seniors will slow significantly.
- The number of children under age 15 will be relatively stable around 2.2 million, before rising to almost 2.9 million by 2036.
- The number of Ontarians aged 15–64, is projected to grow from 9.2 million in 2010 to 10.7 million by 2036. This age group is projected to decline as a share of total population, falling from 69.4 per cent in 2010 to 60.5 per cent by 2036.

- Regions of Ontario are projected to experience varying rates of population growth. The Greater Toronto Area (GTA), comprised of the City of Toronto and the regional municipalities of Durham, Halton, Peel and York, will be by far the fastest-growing region. The GTA's share of Ontario population is projected to rise from 47.1% in 2010 to 51.8% in 2036.
- Peel alone is projected to see its population increase by 850,000 over 2010-36. Halton is projected to be the fastest-growing census division in Ontario over the projection period, with growth of 86.9 per cent to 2036.
- Migration is the most important determinant of population growth for Ontario as a whole and for most regions. Net migration gains, whether from international sources, other parts of Canada or other regions of Ontario, are projected to continue to be the major source of population growth for almost all census divisions.
- Large urban areas, especially the GTA, which receive most of the international migration to Ontario are projected to grow strongly. For other regions such as Central Ontario, the continuation of migration gains from other parts of the province will be a key source of growth. Some census divisions of Northern Ontario receive only a small share of international migration and have been experiencing net out-migration mostly among youth, which reduces both current and future population growth.
- Population of Central Ontario is projected to grow by 863,000 or 30.2 per cent, from 2.86 million in 2010 to 3.72 million by 2036. Three census divisions surrounding the GTA will continue to experience population growth significantly above the provincial average; they are Simcoe at 47.5 per cent, Waterloo at 45.1 per cent and Dufferin at 39.8 percent.
- The population of Eastern Ontario is projected to grow 27.7 per cent over the projection period from 1.72 million to 2.20 million. Ottawa is expected to grow fastest. The rest of Eastern Ontario will also grow, but below the provincial average. The census division of Stormont, Dundas and Glengarry is projected to experience population decline over 2010-2036.
- The population of Southwestern Ontario is projected to grow from 1.60 million in 2010 to 1.82 million in 2036 (14%). Growth rates within Southwestern Ontario will vary, with Middlesex and Elgin growing fastest (32.5 per cent and 21.7 per cent respectively). The population of Huron, Chatham-Kent and Perth are projected to be relatively stable over the 2010-2036 period.
- The population of Northern Ontario is projected to be relatively stable with a slight increase of 5,900 or 0.7 per cent. The Northeast is projected to see growth of 1.4 per cent while the Northwest is projected to decline by 0.9 per cent.
- All regions will see a shift to an older age structure. Regions where natural increase and net migration are projected to become or remain negative will see the largest in age structure.

Age Demographics

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

Municipality	0-19	20-64	65+
Belleville/Quinte West	22%	60%	18%
Brockville CA	21%	59%	20%
Cornwall CA	22%	60%	19%
Kawartha Lakes CA	20%	59%	21%
Kingston	20%	63%	17%
Ottawa	22%	65%	13%
Peterborough	20%	60%	20%
Prince Edward County	17%	59%	24%
Eastern Average	20%	61%	19%
Ajax	28%	63%	9%
Aurora	28%	62%	10%
Brampton	28%	64%	9%
Burlington	23%	61%	16%
Caledon	27%	63%	10%
Clarington	27%	61%	12%
East Gwillimbury	25%	64%	11%
Georgina	25%	62%	13%
Halton Hills	28%	62%	11%
King	24%	61%	14%
Markham	23%	65%	12%
Milton	25%	66%	9%
Mississauga	25%	64%	11%
Newmarket	26%	63%	11%
Oakville	27%	61%	12%
Oshawa	22%	63%	15%
Pickering	25%	64%	10%
Richmond Hill	24%	64%	11%
Toronto	21%	66%	14%
Vaughan	26%	63%	11%
Whitby	27%	63%	10%
Whitchurch-Stouffville	23%	60%	17%
GTA Average	25%	63%	12%
Fort Erie	22%	60%	19%
Grimsby	23%	61%	16%
Hamilton	23%	62%	15%
Lincoln	25%	57%	18%
Niagara Falls	21%	61%	18%
Niagara-on-the-Lake	18%	56%	25%
Pelham	23%	60%	17%
Port Colborne	19%	59%	22%
St. Catharines	20%	61%	19%
Thorold	22%	63%	15%
Wellsand	21%	61%	17%
West Lincoln	29%	61%	11%
Niagara/Hamilton Average	22%	60%	18%

Municipality	0-19	20-64	65+
Greater Sudbury	21%	63%	16%
Kenora CA	23%	61%	16%
North Bay CA	21%	63%	16%
Sault Ste. Marie CA	20%	61%	20%
Thunder Bay	21%	61%	18%
Timmins CA	25%	62%	13%
North Average	22%	62%	17%
Barrie	26%	63%	12%
Bracebridge	20%	60%	20%
Gravenhurst	17%	60%	23%
Huntsville	21%	60%	20%
Innisfil	24%	61%	15%
Orangeville	27%	63%	11%
Simcoe/Musk./Duff. Average	22%	61%	17%
Brantford	23%	62%	15%
Cambridge	25%	63%	12%
Central Elgin	23%	62%	14%
Chatham-Kent CA	24%	59%	17%
Guelph	23%	64%	13%
Kingsville/Leamington	25%	60%	15%
Kitchener	23%	65%	12%
Lambton Shores	17%	58%	25%
London	22%	64%	14%
Meaford	19%	59%	22%
Middlesex Centre	25%	60%	14%
Sarnia CA	21%	60%	18%
St. Thomas	24%	61%	15%
Stratford CA	22%	61%	16%
Tecumseh	25%	64%	11%
Tillsonburg CA	20%	56%	23%
Waterloo	23%	65%	11%
Wilmot	25%	60%	15%
Windsor	23%	62%	15%
Woolwich	25%	60%	15%
Southwest Average	23%	61%	16%
Average	23%	62%	15%
Median	23%	61%	15%
Minimum	17%	56%	9%
Maximum	29%	66%	25%

Source—FP Canadian Demographics 2011

% of Dwellings Built Before and After 1986, Condition of Dwellings

This statistic has been included as it provides a general indication of age of the municipality, the infrastructure and the mix of new versus older growth.

Locaion Average	% of Dwellings Requiring Major Repair	% Dwellings Constructed before 1986
Eastern	6.7%	70%
GTA	4.5%	51%
Niagara/Hamilton	6.5%	73%
North	7.9%	81%
Simcoe/Musk./Duff.	6.6%	58%
Southwest	5.8%	68%

As shown above, there are significant differences across the geographic locations in terms of the age of the dwellings (which is reflected above in the % of dwellings constructed before 1986). The following tables provide the detail for each of the municipalities surveyed. The high, mid, low ranking is against the entire set of municipal comparators.

Municipality	% of Dwellings Requiring Major Repair	% of Dwellings Requiring Major Repair	% Dwellings Constructed before 1986	% Dwellings Constructed before 1986
Vaughan	2.5%	low	24%	low
Richmond Hill	3.0%	low	29%	low
Whitby	3.5%	low	38%	low
Markham	3.0%	low	41%	low
Clarington	4.6%	low	41%	low
Aurora	3.5%	low	41%	low
Ajax	3.5%	low	41%	low
Brampton	3.6%	low	45%	low
Newmarket	4.3%	low	45%	low
Caledon	4.6%	low	48%	low
Milton	3.3%	low	48%	low
Oakville	3.4%	low	49%	low
Pickering	4.0%	low	49%	low
Mississauga	4.3%	low	54%	low
Whitchurch-Stouffville	5.0%	low	56%	low
Georgina	8.2%	high	56%	low
Halton Hills	4.5%	low	58%	low
East Gwillimbury	5.2%	mid	62%	mid
Burlington	4.7%	low	62%	mid
King	6.5%	mid	73%	high
Oshawa	7.0%	high	77%	high
Toronto	7.8%	high	81%	high
GTA Average	4.5%		51%	

Source: Statistics Canada—2006

% of Dwellings Built Before and After 1986, Condition of Dwellings (cont'd)

Municipality	% of Dwellings Requiring Major Repair	% of Dwellings Requiring Major Repair	% Dwellings Constructed before 1986	% Dwellings Constructed before 1986
Quinte West	3.0%	low	29%	low
Ottawa	6.3%	mid	67%	mid
Kawartha Lakes	7.4%	high	71%	mid
Kingston	6.6%	mid	72%	mid
Prince Edward County	6.4%	mid	72%	mid
Peterborough	8.1%	high	76%	high
Belleville	7.2%	high	79%	high
Cornwall	8.0%	high	83%	high
Brockville	7.6%	high	83%	high
Eastern Average	6.7%		70%	
Lincoln	5.2%	mid	57%	low
Grimsby	3.9%	low	63%	mid
Niagara-on-the-Lake	4.6%	low	64%	mid
Pelham	4.4%	low	64%	mid
West Lincoln	7.5%	high	64%	mid
Thorold	5.4%	mid	73%	high
Fort Erie	8.5%	high	76%	high
Hamilton	7.4%	high	77%	high
Niagara Falls	6.8%	high	78%	high
Welland	7.4%	high	79%	high
Wainfleet	8.4%	high	82%	high
St. Catharines	6.3%	mid	82%	high
Port Colborne	9.0%	high	87%	high
Niagara/Hamilton Average	6.5%		73%	
Seguin	7.2%	high	65%	mid
Greater Sudbury	7.8%	high	80%	high
Kenora	9.3%	high	80%	high
North Bay	8.4%	high	82%	high
Thunder Bay	7.1%	high	83%	high
Fort Frances	9.0%	high	84%	high
Timmins	7.9%	high	84%	high
Sault Ste. Marie	6.7%	mid	86%	high
North Average	7.9%		81%	
Barrie	4.0%	low	38%	low
Orangeville	5.3%	mid	55%	low
Innisfil	6.1%	mid	56%	low
Huntsville	8.2%	high	61%	low
Penetanguishene	6.7%	mid	63%	mid
Bracebridge	7.2%	high	65%	mid
Gravenhurst	8.6%	high	69%	mid
Simcoe/musk./Duff. Average	6.6%		58%	

% of Dwellings Built Before and After 1986, Condition of Dwellings (cont'd)

Municipality	% of Dwellings Requiring Major Repair	% of Dwellings Requiring Major Repair	% Dwellings Constructed before 1986	% Dwellings Constructed before 1986
Tecumseh	3.8%	low	50%	low
Waterloo	3.9%	low	54%	low
North Dumfries	5.7%	mid	55%	low
Wilmot	5.3%	mid	57%	low
Middlesex Centre	5.1%	low	61%	low
Cambridge	5.9%	mid	62%	mid
Guelph	5.2%	mid	63%	mid
Tillsonburg	5.3%	mid	65%	mid
The Blue Mountains	5.8%	mid	66%	mid
Lambton Shores	6.0%	mid	68%	mid
Kitchener	5.7%	mid	69%	mid
Wellesley	4.9%	low	69%	mid
St. Marys	5.5%	mid	70%	mid
Meaford	6.5%	mid	70%	mid
Central Elgin	6.2%	mid	71%	mid
Kingsville	5.1%	low	71%	mid
Leamington	5.3%	mid	71%	mid
Woolwich	4.0%	low	71%	mid
London	6.0%	mid	73%	high
St. Thomas	8.4%	high	75%	high
Brantford	6.5%	mid	77%	high
Windsor	6.4%	mid	78%	high
Stratford	6.9%	high	78%	high
Chatham-Kent	7.5%	high	83%	high
Sarnia	8.9%	high	85%	high
Southwest Average	5.8%		68%	

Average Household Income

Household income is one measure of a community’s ability to pay for services in a municipality. A higher gross household income will usually mean a lower dependency on governmental services, recreation, and social assistance. A comparison across municipalities may indicate the economic well-being of residents. The following table provides the estimated average household income in 2011 for each of the municipalities. Source—FP Markets Canadian demographics 2011

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Cornwall	\$ 58,314	low
Gravenhurst	\$ 59,913	low
Sequin	\$ 62,315	low
Quinte West	\$ 62,574	low
Penetanguishene	\$ 62,777	low
Fort Erie	\$ 63,090	low
Welland	\$ 63,910	low
Peterborough	\$ 64,882	low
Port Colborne	\$ 64,973	low
St. Marys	\$ 65,362	low
Lambton Shores	\$ 65,946	low
Belleville	\$ 66,001	low
North Bay	\$ 66,221	low
The Blue Mountains	\$ 66,512	low
Sault Ste. Marie	\$ 67,384	low
Chatham-Kent	\$ 67,403	low
Brockville	\$ 67,441	low
Meaford	\$ 67,453	low
Niagara Falls	\$ 67,760	low
Windsor	\$ 68,121	low
Thunder Bay	\$ 68,155	low
St. Catharines	\$ 68,364	low
Tillsonburg	\$ 69,350	low
St. Thomas	\$ 69,388	low
Wainfleet	\$ 69,806	low
Brantford	\$ 70,911	low
Kawartha Lakes	\$ 71,757	low
Stratford	\$ 72,115	low
Huntsville	\$ 72,314	mid
Prince Edward County	\$ 73,290	mid
Timmins	\$ 73,775	mid
Kingston	\$ 74,264	mid
Greater Sudbury	\$ 74,691	mid
Thorold	\$ 74,892	mid
Kenora	\$ 75,768	mid
London	\$ 76,546	mid
Wellesley	\$ 77,182	mid
Hamilton	\$ 77,221	mid
Bracebridge	\$ 78,692	mid
Sarnia	\$ 79,768	mid
Leamington	\$ 79,841	mid
Kitchener	\$ 79,920	mid
Barrie	\$ 80,235	mid
Oshawa	\$ 80,476	mid

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Fort Frances	\$ 80,487	mid
Georgina	\$ 83,288	mid
Kingsville	\$ 84,583	mid
Guelph	\$ 84,666	mid
Innisfil	\$ 84,764	mid
Orangeville	\$ 84,786	mid
West Lincoln	\$ 84,963	mid
Cambridge	\$ 85,014	mid
Lincoln	\$ 86,696	mid
Toronto	\$ 89,151	mid
Central Elgin	\$ 92,727	mid
Brampton	\$ 93,961	mid
Wilmot	\$ 94,222	high
Ottawa	\$ 94,649	high
Niagara-on-the-Lake	\$ 96,503	high
Clarington	\$ 96,994	high
Grimsby	\$ 98,424	high
Waterloo	\$ 100,236	high
Mississauga	\$ 100,306	high
North Dumfries	\$ 100,815	high
Ajax	\$ 101,867	high
Pelham	\$ 106,213	high
Whitby	\$ 106,288	high
Pickering	\$ 106,981	high
Burlington	\$ 108,632	high
Tecumseh	\$ 109,678	high
Milton	\$ 111,187	high
Newmarket	\$ 111,630	high
Richmond Hill	\$ 111,713	high
Markham	\$ 113,067	high
Middlesex Centre	\$ 114,584	high
Halton Hills	\$ 117,510	high
East Gwillimbury	\$ 121,748	high
Vaughan	\$ 123,061	high
Woolwich	\$ 124,989	high
Caledon	\$ 130,209	high
Whitchurch-Stouffville	\$ 136,128	high
Aurora	\$ 143,434	high
Oakville	\$ 143,814	high
King	\$ 184,519	high
Average	\$ 87,280	
Median	\$ 80,078	
Minimum	\$ 58,314	
Maximum	\$ 184,519	

Average Household Income by Geographic Location

The following table provides the estimated average household income in 2011 for each of the municipalities. Source—FP Markets Canadian demographics 2011 summarized by geographic area.

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Cornwall	\$ 58,314	low
Quinte West	\$ 62,574	low
Peterborough	\$ 64,882	low
Belleville	\$ 66,001	low
Brockville	\$ 67,441	low
Kawartha Lakes	\$ 71,757	low
Prince Edward County	\$ 73,290	mid
Kingston	\$ 74,264	mid
Ottawa	\$ 94,649	high
Eastern Avg	\$ 70,352	
Oshawa	\$ 80,476	mid
Georgina	\$ 83,288	mid
Toronto	\$ 89,151	mid
Brampton	\$ 93,961	mid
Clarington	\$ 96,994	high
Mississauga	\$ 100,306	high
Ajax	\$ 101,867	high
Whitby	\$ 106,288	high
Pickering	\$ 106,981	high
Burlington	\$ 108,632	high
Milton	\$ 111,187	high
Newmarket	\$ 111,630	high
Richmond Hill	\$ 111,713	high
Markham	\$ 113,067	high
Halton Hills	\$ 117,510	high
East Gwillimbury	\$ 121,748	high
Vaughan	\$ 123,061	high
Caledon	\$ 130,209	high
Whitchurch-Stouffville	\$ 136,128	high
Aurora	\$ 143,434	high
Oakville	\$ 143,814	high
King	\$ 184,519	high
GTA Avg.	\$ 114,362	
Fort Erie	\$ 63,090	low
Welland	\$ 63,910	low
Port Colborne	\$ 64,973	low
Niagara Falls	\$ 67,760	low
St. Catharines	\$ 68,364	low
Wainfleet	\$ 69,806	low
Thorold	\$ 74,892	mid
Hamilton	\$ 77,221	mid
West Lincoln	\$ 84,963	mid
Lincoln	\$ 86,696	mid
Niagara-on-the-Lake	\$ 96,503	high
Grimsby	\$ 98,424	high
Pelham	\$ 106,213	high
Niagara/Hamilton Avg.	\$ 78,678	

Municipality	2011 Est. Avg. Household Income	2011 Est. Avg. Household Income
Seguin	\$ 62,315	low
North Bay	\$ 66,221	low
Sault Ste. Marie	\$ 67,384	low
Thunder Bay	\$ 68,155	low
Timmins	\$ 73,775	mid
Greater Sudbury	\$ 74,691	mid
Kenora	\$ 75,768	mid
Fort Frances	\$ 80,487	mid
North Avg.	\$ 71,099	
Gravenhurst	\$ 59,913	low
Penetanguishene	\$ 62,777	low
Huntsville	\$ 72,314	mid
Bracebridge	\$ 78,692	mid
Barrie	\$ 80,235	mid
Innisfil	\$ 84,764	mid
Orangeville	\$ 84,786	mid
Simcoe/Musk./Duff.	\$ 74,783	
St. Marys	\$ 65,362	low
Lambton Shores	\$ 65,946	low
The Blue Mountains	\$ 66,512	low
Chatham-Kent	\$ 67,403	low
Meaford	\$ 67,453	low
Windsor	\$ 68,121	low
Tillsonburg	\$ 69,350	low
St. Thomas	\$ 69,388	low
Brantford	\$ 70,911	low
Stratford	\$ 72,115	low
London	\$ 76,546	mid
Wellesley	\$ 77,182	mid
Sarnia	\$ 79,768	mid
Leamington	\$ 79,841	mid
Kitchener	\$ 79,920	mid
Kingsville	\$ 84,583	mid
Guelph	\$ 84,666	mid
Cambridge	\$ 85,014	mid
Central Elgin	\$ 92,727	mid
Wilmot	\$ 94,222	high
Waterloo	\$ 100,236	high
North Dumfries	\$ 100,815	high
Tecumseh	\$ 109,678	high
Middlesex Centre	\$ 114,584	high
Woolwich	\$ 124,989	high
Southwest Avg.	\$ 82,693	

Land Area and Density

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

Density also affects the cost of municipal goods and services. Some communities have compact boundaries and high population density, making the provision of public services, such as street maintenance, fire and police protection, typically less costly per household.

However, as stated by the ICMA in their publication “Evaluating Financial Condition,” the cost function can take on a “U” shape when population becomes extremely high. The reason is probably that densely populated central cities often bear the burden of social problems that may make the per-person costs of municipal service high.

There is a significant degree of variability across the survey in terms of land area and density. The following table summarizes some of the largest municipalities in the study in terms of land area:

Municipality	Land Area (Square Km)	2010 Population Density per Sq. Kilometre
Greater Sudbury	3,201	51
Kawartha Lakes	3,059	25
Timmins	2,962	15
Ottawa	2,778	323
Chatham-Kent	2,458	44
Hamilton	1,117	477
Prince Edward County	1,050	25
Huntsville	703	27
Caledon	687	96
Toronto	630	4,318
Bracebridge	617	27
Clarington	611	140

The table on the next page is sorted by population density per sq. km. For every square kilometre, the Timmins has 15 residents compared with the City of Toronto that has 4,318. The City of Timmins has the third largest land area in the survey but has one of the lowest densities.

Source: 2010 Stats Canada estimated population

Land Area and Density (sorted by population density)

	Land Area (Square Km)	2010 Population Density per Sq. Kilometre	Density Ranking
Seguin	586	7	low
Timmins	2,962	15	low
Meaford	588	19	low
Gravenhurst	518	23	low
Kawartha Lakes	3,059	25	low
The Blue Mountains	287	25	low
Prince Edward County	1,050	25	low
Bracebridge	617	27	low
Huntsville	703	27	low
Middlesex Centre	588	28	low
Wainfleet	217	31	low
West Lincoln	388	35	low
Lambton Shores	331	35	low
Wellesley	278	38	low
Chatham-Kent	2,458	44	low
Central Elgin	280	48	low
Greater Sudbury	3,201	51	low
North Dumfries	187	53	low
Woolwich	326	66	low
King	333	68	low
Wilmot	264	71	low
Kenora	211	75	low
Kingsville	247	87	low
Quinte West	494	88	low
Caledon	687	96	low
East Gwillimbury	245	100	low
Leamington	262	113	low
Niagara-on-the-Lake	133	115	low
Innisfil	284	118	mid
Pelham	126	133	mid
Lincoln	163	138	mid
Whitchurch-Stouffville	207	139	mid
Clarington	611	140	mid
Port Colborne	122	159	mid
Georgina	288	171	mid
North Bay	315	176	mid
Fort Erie	166	187	mid
Belleville	247	205	mid
Thorold	83	227	mid
Halton Hills	276	230	mid
Milton	367	231	mid
Tecumseh	95	261	mid
Kingston	450	278	mid
Fort Frances	27	299	mid
Ottawa	2,778	323	mid
Thunder Bay	328	339	mid

	Land Area (Square Km)	2010 Population Density per Sq. Kilometre	Density Ranking
Sault Ste. Marie	222	342	mid
Grimsby	69	360	mid
Niagara Falls	210	406	mid
Penetanguishene	25	410	mid
Pickering	232	420	mid
Sarnia	165	448	mid
Hamilton	1,117	477	mid
St. Marys	12	568	mid
Welland	81	646	mid
Tillsonburg	22	704	mid
Cornwall	62	760	high
Whitby	147	834	high
London	421	900	high
Vaughan	274	1,015	high
Burlington	186	1,023	high
Oshawa	146	1,085	high
Brockville	21	1,090	high
St. Thomas	35	1,092	high
Aurora	50	1,109	high
Cambridge	113	1,165	high
Stratford	25	1,264	high
Brantford	72	1,343	high
Peterborough	58	1,347	high
Oakville	139	1,380	high
St. Catharines	96	1,432	high
Guelph	87	1,432	high
Markham	213	1,441	high
Ajax	67	1,476	high
Windsor	147	1,506	high
Kitchener	137	1,638	high
Waterloo	64	1,665	high
Barrie	77	1,798	high
Orangeville	16	1,848	high
Brampton	267	1,875	high
Richmond Hill	101	1,877	high
Newmarket	38	2,265	high
Mississauga	289	2,677	high
Toronto	630	4,318	high
Total Survey Average	411	626	
Total Survey Median	220	270	
Total Survey Min	12	7	
Total Survey Max	3,201	4,318	

Source: Stats Canada

Land Area and Density by Geographic Location

	Land Area (Square Km)	2010 Population Density per Sq. Kilometre	Density Ranking
Kawartha Lakes	3,059	25	low
Prince Edward County	1,050	25	low
Quinte West	494	88	low
Belleville	247	205	mid
Kingston	450	278	mid
Ottawa	2,778	323	mid
Cornwall	62	760	high
Brockville	21	1,090	high
Peterborough	58	1,347	high
Eastern Average	913	460	
King	333	68	low
Caledon	687	96	low
East Gwillimbury	245	100	low
Whitchurch-Stouffville	207	139	mid
Clarington	611	140	mid
Georgina	288	171	mid
Halton Hills	276	230	mid
Milton	367	231	mid
Pickering	232	420	mid
Whitby	147	834	high
Vaughan	274	1,015	high
Burlington	186	1,023	high
Oshawa	146	1,085	high
Aurora	50	1,109	high
Oakville	139	1,380	high
Markham	213	1,441	high
Ajax	67	1,476	high
Brampton	267	1,875	high
Richmond Hill	101	1,877	high
Newmarket	38	2,265	high
Mississauga	289	2,677	high
Toronto	630	4,318	high
GTA Average	263	1,089	
Wainfleet	217	31	low
West Lincoln	388	35	low
Niagara-on-the-Lake	133	115	low
Pelham	126	133	mid
Lincoln	163	138	mid
Port Colborne	122	159	mid
Fort Erie	166	187	mid
Thorold	83	227	mid
Grimsby	69	360	mid
Niagara Falls	210	406	mid
Hamilton	1,117	477	mid
Welland	81	646	mid
St. Catharines	96	1,432	high
Niagara/Hamilton Avg	240	243	

	Land Area (Square Km)	2010 Population Density per Sq. Kilometre	Density Ranking
Sequin	586	7	low
Timmins	2,962	15	low
Greater Sudbury	3,201	51	low
Kenora	211	75	low
North Bay	315	176	mid
Fort Frances	27	299	mid
Thunder Bay	328	339	mid
Sault Ste. Marie	222	342	mid
North Average	981	163	
Gravenhurst	518	23	low
Bracebridge	617	27	low
Huntsville	703	27	low
Innisfil	284	118	mid
Penetanguishene	25	410	mid
Barrie	77	1,798	high
Orangeville	16	1,848	high
Sim./Musk./Duff. Avg	320	607	
Meaford	588	19	low
The Blue Mountains	287	25	low
Middlesex Centre	588	28	low
Lambton Shores	331	35	low
Wellesley	278	38	low
Chatham-Kent	2,458	44	low
Central Elgin	280	48	low
North Dumfries	187	53	low
Woolwich	326	66	low
Wilmot	264	71	low
Kingsville	247	87	low
Leamington	262	113	low
Tecumseh	95	261	mid
Sarnia	165	448	mid
St. Marys	12	568	mid
Tilsonburg	22	704	mid
London	421	900	high
St. Thomas	35	1,092	high
Cambridge	113	1,165	high
Stratford	25	1,264	high
Brantford	72	1,343	high
Guelph	87	1,432	high
Windsor	147	1,506	high
Kitchener	137	1,638	high
Waterloo	64	1,665	high
Southwest Average	300	584	

Source: Stats Canada

Assessment Per Capita (Sorted by Unweighted Assessment)

Assessment per capita statistics have been compared to provide an indication of the “richness” of the assessment base in each municipality. This measure is important in understanding the relationship to tax rates. Assessment is important because municipalities depend largely on the property tax base for a substantial portion of their revenue. Weighted assessment reflects the basis upon which property taxes are levied after applying the tax ratios to the various property classes to the unweighted assessment. The following tables provide the unweighted assessment per capita to indicate the richness of the assessment base, the weighted assessment per capita which is the base upon which taxes are levied.

Municipality	2011 Unweighted CVA/Capita	2011 Weighted CVA/Capita	Relative Position Unweighted CVA/Capita	Relative Position Weighted CVA/Capita
Cornwall	\$ 53,929	\$ 70,089	low	low
Fort Frances	\$ 57,850	\$ 81,469	low	low
Sault Ste. Marie	\$ 57,943	\$ 71,508	low	low
Timmins	\$ 58,717	\$ 72,967	low	low
Thunder Bay	\$ 61,022	\$ 77,128	low	low
St. Thomas	\$ 67,959	\$ 83,048	low	low
Windsor	\$ 68,179	\$ 89,109	low	low
Welland	\$ 68,224	\$ 77,383	low	low
Greater Sudbury	\$ 72,232	\$ 91,349	low	low
North Bay	\$ 74,479	\$ 89,388	low	low
Quinte West	\$ 75,311	\$ 82,978	low	low
Port Colborne	\$ 77,011	\$ 86,961	low	low
Brockville	\$ 77,516	\$ 98,440	low	low
Penetanguishene	\$ 79,994	\$ 82,618	low	low
Brantford	\$ 80,742	\$ 102,015	low	low
Chatham-Kent	\$ 81,572	\$ 80,783	low	low
Belleville	\$ 81,982	\$ 106,237	low	mid
Sarnia	\$ 82,087	\$ 97,439	low	low
Leamington	\$ 82,785	\$ 74,501	low	low
St. Catharines	\$ 82,866	\$ 96,499	low	low
London	\$ 84,015	\$ 100,946	low	low
Tillsonburg	\$ 84,740	\$ 104,592	low	mid
Kenora	\$ 84,928	\$ 109,794	low	mid
Thorold	\$ 85,373	\$ 98,446	low	low
Oshawa	\$ 86,364	\$ 97,947	low	low
Kitchener	\$ 87,029	\$ 104,140	low	low
Peterborough	\$ 88,523	\$ 104,183	low	mid
Hamilton	\$ 90,846	\$ 112,059	low	mid
Stratford	\$ 90,888	\$ 112,752	mid	mid
Cambridge	\$ 93,140	\$ 114,109	mid	mid
St. Marys	\$ 94,379	\$ 111,827	mid	mid
Niagara Falls	\$ 96,321	\$ 119,688	mid	mid
Kingston	\$ 96,420	\$ 120,243	mid	mid
Orangeville	\$ 97,070	\$ 107,572	mid	mid
Kingsville	\$ 97,683	\$ 87,914	mid	low
West Lincoln	\$ 97,900	\$ 93,435	mid	low
Georgina	\$ 99,754	\$ 98,748	mid	low
Fort Erie	\$ 100,104	\$ 109,425	mid	mid

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

Municipality	2011 Unweighted CVA/Capita	2011 Weighted CVA/Capita	Relative Position Unweighted CVA/Capita	Relative Position Weighted CVA/Capita
Clarington	\$ 101,182	\$ 104,556	mid	mid
Tecumseh	\$ 104,572	\$ 111,573	mid	mid
Central Elgin	\$ 104,845	\$ 96,827	mid	low
Guelph	\$ 105,647	\$ 130,967	mid	high
Barrie	\$ 107,604	\$ 117,975	mid	mid
Brampton	\$ 107,680	\$ 115,879	mid	mid
Whitby	\$ 111,068	\$ 121,106	mid	mid
Waterloo	\$ 111,997	\$ 132,569	mid	high
Wainfleet	\$ 112,169	\$ 104,868	mid	mid
Prince Edward County	\$ 112,468	\$ 108,043	mid	mid
Lincoln	\$ 112,602	\$ 114,735	mid	mid
Ajax	\$ 113,256	\$ 122,163	mid	mid
Pelham	\$ 113,460	\$ 113,936	mid	mid
Grimsby	\$ 114,655	\$ 122,492	mid	mid
Wellesley	\$ 115,022	\$ 101,295	mid	low
Pickering	\$ 115,834	\$ 125,895	mid	high
Ottawa	\$ 117,611	\$ 141,386	mid	high
Newmarket	\$ 119,833	\$ 123,091	mid	mid
Kawartha Lakes	\$ 123,261	\$ 121,065	high	mid
Meaford	\$ 123,498	\$ 118,150	high	mid
Wilmot	\$ 124,684	\$ 121,971	high	mid
Halton Hills	\$ 127,205	\$ 135,449	high	high
Mississauga	\$ 130,677	\$ 156,883	high	high
Innisfil	\$ 135,152	\$ 132,939	high	high
Woolwich	\$ 135,841	\$ 142,166	high	high
Burlington	\$ 138,797	\$ 159,500	high	high
East Gwillimbury	\$ 138,881	\$ 134,972	high	high
Middlesex Centre	\$ 142,333	\$ 117,311	high	mid
Milton	\$ 143,085	\$ 157,668	high	high
Toronto	\$ 145,062	\$ 225,141	high	high
Aurora	\$ 146,200	\$ 148,878	high	high
North Dumfries	\$ 149,605	\$ 162,768	high	high
Markham	\$ 150,934	\$ 154,388	high	high
Richmond Hill	\$ 155,540	\$ 158,100	high	high
Bracebridge	\$ 157,704	\$ 158,225	high	high
Lambton Shores	\$ 158,838	\$ 151,934	high	high
Caledon	\$ 160,785	\$ 161,992	high	high
Huntsville	\$ 166,383	\$ 167,316	high	high
Oakville	\$ 178,690	\$ 197,925	high	high
Vaughan	\$ 190,820	\$ 198,140	high	high
King	\$ 195,718	\$ 185,319	high	high
Niagara-on-the-Lake	\$ 203,362	\$ 211,109	high	high
Whitchurch-Stouffville	\$ 215,971	\$ 213,774	high	high
Gravenhurst	\$ 240,709	\$ 241,643	high	high
The Blue Mountains	\$ 421,598	\$ 421,115	high	high
Sequin	\$ 643,925	\$ 641,324	high	high
Average	\$ 121,960	\$ 131,265		
Median	\$ 106,626	\$ 114,023		
Minimum	\$ 53,929	\$ 70,089		
Maximum	\$ 643,925	\$ 641,324		

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

Municipality	2011 Unweighted CVA/Capita	2011 Weighted CVA/Capita	% Change Unweighted / Weighted	Relative Position Unweighted CVA/Capita
Cornwall	\$ 53,929	\$ 70,089	30.0%	low
Quinte West	\$ 75,311	\$ 82,978	10.2%	low
Brockville	\$ 77,516	\$ 98,440	27.0%	low
Belleville	\$ 81,982	\$ 106,237	29.6%	low
Peterborough	\$ 88,523	\$ 104,183	17.7%	low
Kingston	\$ 96,420	\$ 120,243	24.7%	mid
Prince Edward County	\$ 112,468	\$ 108,043	-3.9%	mid
Ottawa	\$ 117,611	\$ 141,386	20.2%	mid
Kawartha Lakes	\$ 123,261	\$ 121,065	-1.8%	high
Eastern Average	\$ 91,891	\$ 105,851		
Oshawa	\$ 86,364	\$ 97,947	13.4%	low
Georgina	\$ 99,754	\$ 98,748	-1.0%	mid
Clarington	\$ 101,182	\$ 104,556	3.3%	mid
Brampton	\$ 107,680	\$ 115,879	7.6%	mid
Whitby	\$ 111,068	\$ 121,106	9.0%	mid
Ajax	\$ 113,256	\$ 122,163	7.9%	mid
Pickering	\$ 115,834	\$ 125,895	8.7%	mid
Newmarket	\$ 119,833	\$ 123,091	2.7%	mid
Halton Hills	\$ 127,205	\$ 135,449	6.5%	high
Mississauga	\$ 130,677	\$ 156,883	20.1%	high
Burlington	\$ 138,797	\$ 159,500	14.9%	high
East Gwillimbury	\$ 138,881	\$ 134,972	-2.8%	high
Milton	\$ 143,085	\$ 157,668	10.2%	high
Toronto	\$ 145,062	\$ 225,141	55.2%	high
Aurora	\$ 146,200	\$ 148,878	1.8%	high
Markham	\$ 150,934	\$ 154,388	2.3%	high
Richmond Hill	\$ 155,540	\$ 158,100	1.6%	high
Caledon	\$ 160,785	\$ 161,992	0.8%	high
Oakville	\$ 178,690	\$ 197,925	10.8%	high
Vaughan	\$ 190,820	\$ 198,140	3.8%	high
King	\$ 195,718	\$ 185,319	-5.3%	high
Whitchurch-Stouffville	\$ 215,971	\$ 213,774	-1.0%	high
GTA Average	\$ 139,697	\$ 149,887		
Welland	\$ 68,224	\$ 77,383	13.4%	low
Port Colborne	\$ 77,011	\$ 86,961	12.9%	low
St. Catharines	\$ 82,866	\$ 96,499	16.5%	low
Thorold	\$ 85,373	\$ 98,446	15.3%	low
Hamilton	\$ 90,846	\$ 112,059	23.4%	low
Niagara Falls	\$ 96,321	\$ 119,688	24.3%	mid
West Lincoln	\$ 97,900	\$ 93,435	-4.6%	mid
Fort Erie	\$ 100,104	\$ 109,425	9.3%	mid
Wainfleet	\$ 112,169	\$ 104,868	-6.5%	mid
Lincoln	\$ 112,602	\$ 114,735	1.9%	mid
Pelham	\$ 113,460	\$ 113,936	0.4%	mid
Grimsby	\$ 114,655	\$ 122,492	6.8%	mid
Niagara-on-the-Lake	\$ 203,362	\$ 211,109	3.8%	high
Niagara/Hamilton Average	\$ 104,223	\$ 112,387		

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

Municipality	2011 Unweighted CVA/Capita	2011 Weighted CVA/Capita	% Change Unweighted / Weighted	Relative Position Unweighted CVA/Capita
Fort Frances	\$ 57,850	\$ 81,469	40.8%	low
Sault Ste. Marie	\$ 57,943	\$ 71,508	23.4%	low
Timmins	\$ 58,717	\$ 72,967	24.3%	low
Thunder Bay	\$ 61,022	\$ 77,128	26.4%	low
Greater Sudbury	\$ 72,232	\$ 91,349	26.5%	low
North Bay	\$ 74,479	\$ 89,388	20.0%	low
Kenora	\$ 84,928	\$ 109,794	29.3%	low
Seguin	\$ 643,925	\$ 641,324	-0.4%	high
North Average	\$ 138,887	\$ 154,366		
Penetanguishene	\$ 79,994	\$ 82,618	3.3%	low
Orangeville	\$ 97,070	\$ 107,572	10.8%	mid
Barrie	\$ 107,604	\$ 117,975	9.6%	mid
Innisfil	\$ 135,152	\$ 132,939	-1.6%	high
Bracebridge	\$ 157,704	\$ 158,225	0.3%	high
Huntsville	\$ 166,383	\$ 167,316	0.6%	high
Gravenhurst	\$ 240,709	\$ 241,643	0.4%	high
Simcoe/Musk./Duff. Average	\$ 140,659	\$ 144,041		
St. Thomas	\$ 67,959	\$ 83,048	22.2%	low
Windsor	\$ 68,179	\$ 89,109	30.7%	low
Brantford	\$ 80,742	\$ 102,015	26.3%	low
Chatham-Kent	\$ 81,572	\$ 80,783	-1.0%	low
Sarnia	\$ 82,087	\$ 97,439	18.7%	low
Leamington	\$ 82,785	\$ 74,501	-10.0%	low
London	\$ 84,015	\$ 100,946	20.2%	low
Tillsonburg	\$ 84,740	\$ 104,592	23.4%	low
Kitchener	\$ 87,029	\$ 104,140	19.7%	low
Stratford	\$ 90,888	\$ 112,752	24.1%	mid
Cambridge	\$ 93,140	\$ 114,109	22.5%	mid
St. Marys	\$ 94,379	\$ 111,827	18.5%	mid
Kingsville	\$ 97,683	\$ 87,914	-10.0%	mid
Tecumseh	\$ 104,572	\$ 111,573	6.7%	mid
Central Elgin	\$ 104,845	\$ 96,827	-7.6%	mid
Guelph	\$ 105,647	\$ 130,967	24.0%	mid
Waterloo	\$ 111,997	\$ 132,569	18.4%	mid
Wellesley	\$ 115,022	\$ 101,295	-11.9%	mid
Meaford	\$ 123,498	\$ 118,150	-4.3%	high
Wilmot	\$ 124,684	\$ 121,971	-2.2%	high
Woolwich	\$ 135,841	\$ 142,166	4.7%	high
Middlesex Centre	\$ 142,333	\$ 117,311	-17.6%	high
North Dumfries	\$ 149,605	\$ 162,768	8.8%	high
Lambton Shores	\$ 158,838	\$ 151,934	-4.3%	high
The Blue Mountains	\$ 421,598	\$ 421,115	-0.1%	high
Southwest Average	\$ 115,747	\$ 122,873		

Unweighted Assessment Trends 2008-2011

The tables on the next several pages reflect the change in unweighted assessment from 2008-2011. The changes include the impact of reassessment as well as growth. The table has been sorted from low to high for the 2010-2011% change in assessment. Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because, in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values.

	Change in CVA 2008 - 2009	Change in CVA 2009 - 2010	Change in CVA 2010 - 2011	Relative Ranking % increase 2010-2011
Niagara Falls	5.1%	14.0%	-1.9%	low
Windsor	-6.1%	0.9%	0.8%	low
Thunder Bay	1.1%	3.1%	2.6%	low
Chatham-Kent	4.8%	3.9%	2.9%	low
Leamington	2.6%	2.6%	3.0%	low
Kingsville	N/A	2.9%	3.5%	low
Port Colborne	5.5%	5.6%	4.2%	low
St. Catharines	5.4%	6.0%	4.2%	low
Pickering	0.5%	3.5%	4.6%	low
St. Marys	N/A	N/A	4.8%	low
Thorold	6.5%	6.5%	5.0%	low
Brockville	7.0%	6.8%	5.1%	low
Georgina	5.2%	6.6%	5.3%	low
Stratford	5.5%	5.7%	5.3%	low
Central Elgin	5.0%	5.0%	5.4%	low
St. Thomas	7.9%	5.9%	5.4%	low
Middlesex Centre	6.0%	4.3%	5.5%	low
Whitby	5.9%	5.5%	5.6%	low
Newmarket	7.3%	6.3%	5.6%	low
Ottawa	6.6%	5.8%	5.8%	low
Oshawa	5.7%	5.0%	5.9%	low
Tillsonburg	6.7%	5.0%	5.9%	low
Pelham	8.0%	7.6%	6.0%	low
Clarington	7.0%	5.9%	6.1%	low
Ajax	8.7%	5.6%	6.2%	mid
Fort Erie	6.3%	7.0%	6.2%	mid
London	7.0%	5.8%	6.3%	mid
Wainfleet	7.5%	7.2%	6.4%	mid
Kawartha Lakes	7.6%	6.7%	6.5%	mid
Mississauga	7.5%	7.1%	6.5%	mid
Lambton Shores	N/A	N/A	6.6%	mid
Brantford	8.0%	6.8%	6.6%	mid
Welland	6.8%	6.2%	6.6%	mid
Kingston	9.7%	3.2%	6.7%	mid
Hamilton	7.4%	7.8%	6.7%	mid
Cambridge	7.3%	6.6%	6.7%	mid
Quinte West	16.4%	7.5%	6.8%	mid
Niagara-on-the-Lake	7.8%	8.0%	6.8%	mid
Brampton	8.1%	6.6%	7.0%	mid

	Change in CVA 2008 - 2009	Change in CVA 2009 - 2010	Change in CVA 2010 - 2011	Relative Ranking % increase 2010-2011
Peterborough	7.2%	6.1%	7.0%	mid
East Gwillimbury	5.8%	7.7%	7.0%	mid
Halton Hills	8.2%	6.3%	7.0%	mid
Toronto	7.4%	7.1%	7.0%	mid
Belleville	8.1%	7.7%	7.1%	mid
Richmond Hill	7.5%	7.0%	7.1%	mid
Lincoln	8.4%	8.6%	7.1%	mid
North Dumfries	8.2%	6.7%	7.2%	mid
Sarnia	7.4%	6.4%	7.2%	mid
Sault Ste. Marie	7.8%	7.9%	7.3%	mid
Orangeville	7.9%	7.2%	7.4%	mid
Huntsville	7.9%	8.0%	7.4%	mid
Aurora	6.7%	8.3%	7.4%	mid
Guelph	8.6%	5.8%	7.5%	high
Waterloo	7.5%	6.7%	7.6%	high
Kitchener	7.2%	7.1%	7.6%	high
North Bay	7.7%	7.3%	7.7%	high
Timmins	7.3%	8.2%	7.7%	high
Bracebridge	9.2%	8.6%	7.8%	high
Vaughan	9.0%	9.3%	8.1%	high
Oakville	9.2%	8.4%	8.1%	high
West Lincoln	7.2%	8.0%	8.1%	high
Burlington	8.9%	7.1%	8.2%	high
Prince Edward County	9.0%	7.0%	8.2%	high
Grimsby	8.6%	8.0%	8.2%	high
Wellesley	8.7%	8.6%	8.4%	high
Caledon	9.7%	6.8%	8.5%	high
The Blue Mountains	N/A	N/A	8.8%	high
Markham	7.5%	7.6%	9.0%	high
Woolwich	8.9%	9.7%	9.1%	high
Wilmet	9.2%	8.2%	9.2%	high
King	6.2%	8.1%	9.3%	high
Gravenhurst	8.4%	8.6%	9.4%	high
Whitchurch Stouffville	11.6%	9.9%	11.4%	high
Barrie	6.7%	7.1%	11.8%	high
Greater Sudbury	15.5%	10.3%	12.1%	high
Milton	15.7%	13.9%	14.5%	high
Average	7.4%	6.9%	6.8%	
Median	7.5%	7.0%	6.9%	
Minimum	-6.1%	0.9%	-1.9%	
Maximum	16.4%	14.0%	14.5%	

Unweighted Assessment Trends 2008-2011 (Grouped by Location, sorted by 2010-11)

Municipality	% Change in CVA 2008 - 2009	% Change in CVA 2009 - 2010	% Change in CVA 2010 - 2011	Relative Ranking % increase 2010- 2011
Quinte West	16.4%	12.5%	2.1%	low
Brockville	7.0%	6.8%	5.1%	low
Ottawa	6.6%	5.8%	5.8%	low
Kawartha Lakes	7.6%	6.7%	6.5%	mid
Kingston	9.7%	3.2%	6.7%	mid
Peterborough	7.2%	6.1%	7.0%	mid
Belleville	8.1%	7.7%	7.1%	mid
Prince Edward County	9.0%	7.0%	8.2%	high
Eastern Average	8.9%	7.0%	6.1%	
Pickering	0.5%	3.5%	4.6%	low
Georgina	5.2%	6.6%	5.3%	low
Whitby	5.9%	5.5%	5.6%	low
Newmarket	7.3%	6.3%	5.6%	low
Oshawa	5.7%	5.0%	5.9%	low
Clarington	7.0%	5.9%	6.1%	low
Ajax	8.7%	5.6%	6.2%	low
Mississauga	7.5%	7.1%	6.5%	mid
Brampton	8.1%	6.6%	7.0%	mid
East Gwillimbury	5.8%	7.7%	7.0%	mid
Halton Hills	8.2%	6.3%	7.0%	mid
Toronto	7.4%	7.1%	7.0%	mid
Richmond Hill	7.5%	7.0%	7.1%	mid
Aurora	6.7%	8.3%	7.4%	mid
Vaughan	9.0%	9.3%	8.1%	high
Oakville	9.2%	8.4%	8.1%	high
Burlington	8.9%	7.1%	8.2%	high
Caledon	9.7%	6.8%	8.5%	high
Markham	7.5%	7.6%	9.0%	high
King	6.2%	8.1%	9.3%	high
Whitchurch Stouffville	11.6%	9.9%	11.4%	high
Milton	15.7%	13.9%	14.5%	high
GTA Average	8.0%	7.4%	7.7%	
Niagara Falls	5.1%	14.0%	-1.9%	low
Port Colborne	5.5%	5.6%	4.2%	low
St. Catharines	5.4%	6.0%	4.2%	low
Thorold	6.5%	6.5%	5.0%	low
Pelham	8.0%	7.6%	6.0%	low
Fort Erie	6.3%	7.0%	6.2%	low
Wainfleet	7.5%	7.2%	6.4%	mid
Welland	6.8%	6.2%	6.6%	mid
Hamilton	7.4%	7.8%	6.7%	mid
Niagara-on-the-Lake	7.8%	8.0%	6.8%	mid
Lincoln	8.4%	8.6%	7.1%	mid
West Lincoln	7.2%	8.0%	8.1%	high
Grimsby	8.6%	8.0%	8.2%	high
Niagara/Hamilton Average	7.0%	7.7%	5.7%	

Unweighted Assessment Trends 2008-2011 (Grouped by Location, sorted by 2010-11)

Municipality	% Change in CVA 2008 - 2009	% Change in CVA 2009 - 2010	% Change in CVA 2010 - 2011	Relative Ranking % increase 2010-2011
Thunder Bay	1.1%	3.1%	2.6%	low
Sault Ste. Marie	7.8%	7.9%	7.3%	mid
North Bay	7.7%	7.3%	7.7%	high
Timmins	7.3%	8.2%	7.7%	high
Greater Sudbury	15.5%	10.3%	12.1%	high
North Average	7.9%	7.3%	7.5%	
Orangeville	7.9%	7.2%	7.4%	mid
Huntsville	7.9%	8.0%	7.4%	mid
Bracebridge	9.2%	8.6%	7.8%	high
Gravenhurst	8.4%	8.6%	9.4%	high
Barrie	6.7%	7.1%	11.8%	high
Simcoe/Musk./Duff. Average	8.0%	7.9%	8.7%	
Windsor	-6.1%	0.9%	0.8%	low
Chatham-Kent	4.8%	3.9%	2.9%	low
Leamington	2.6%	2.6%	3.0%	low
Kingsville	N/A	2.9%	3.5%	low
St. Marys	N/A	N/A	4.8%	low
Stratford	5.5%	5.7%	5.3%	low
Central Elgin	5.0%	5.0%	5.4%	low
St. Thomas	7.9%	5.9%	5.4%	low
Middlesex Centre	6.0%	4.3%	5.5%	low
Tilsonburg	6.7%	5.0%	5.9%	low
London	7.0%	5.8%	6.3%	mid
Lambton Shores	N/A	N/A	6.6%	mid
Brantford	8.0%	6.8%	6.6%	mid
Cambridge	7.3%	6.6%	6.7%	mid
North Dumfries	8.2%	6.7%	7.2%	mid
Sarnia	7.4%	6.4%	7.2%	mid
Guelph	8.6%	5.8%	7.5%	high
Waterloo	7.5%	6.7%	7.6%	high
Kitchener	7.2%	7.1%	7.6%	high
Wellesley	8.7%	8.6%	8.4%	high
The Blue Mountains	N/A	N/A	8.8%	high
Woolwich	8.9%	9.7%	9.1%	high
Wilmot	9.2%	8.2%	9.2%	high
Southwest Average	6.3%	5.7%	6.1%	

Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.0%	1.5%	9.9%	2.2%	0.2%	0.2%	0.0%
Aurora	84.5%	1.2%	11.6%	2.4%	0.1%	0.2%	0.0%
Barrie	74.0%	3.1%	15.8%	6.8%	0.2%	0.1%	0.0%
Belleville	70.0%	5.5%	20.2%	2.8%	0.4%	1.0%	0.0%
Bracebridge	88.2%	1.0%	8.9%	1.0%	0.6%	0.1%	0.3%
Brampton	77.5%	2.3%	14.8%	4.9%	0.2%	0.3%	0.0%
Brantford	75.6%	4.4%	14.5%	5.2%	0.3%	0.1%	0.0%
Brockville	72.8%	5.5%	17.7%	3.7%	0.3%	0.0%	0.0%
Burlington	78.0%	3.4%	14.5%	3.6%	0.2%	0.3%	0.0%
Caledon	80.1%	0.3%	9.4%	4.9%	0.1%	4.8%	0.4%
Cambridge	74.6%	3.8%	14.8%	6.3%	0.2%	0.2%	0.0%
Central Elgin	79.4%	0.1%	4.1%	0.7%	0.4%	15.1%	0.1%
Chatham-Kent	60.5%	2.3%	9.4%	2.1%	0.9%	24.8%	0.0%
Clarington	85.4%	0.7%	6.8%	2.5%	0.5%	3.9%	0.2%
Cornwall	71.7%	5.4%	20.4%	2.1%	0.3%	0.1%	0.0%
East Gwillimbury	83.3%	0.3%	8.7%	2.0%	0.2%	5.3%	0.2%
Fort Erie	87.3%	1.3%	8.3%	1.7%	0.4%	1.0%	0.0%
Fort Frances	75.6%	2.5%	16.0%	5.3%	0.6%	0.0%	0.0%
Georgina	90.1%	1.1%	5.9%	0.5%	0.2%	2.1%	0.1%
Gravenhurst	89.5%	0.8%	8.5%	0.4%	0.7%	0.1%	0.2%
Greater Sudbury	79.6%	4.2%	12.1%	3.4%	0.4%	0.1%	0.1%
Grimsby	89.0%	0.7%	7.2%	1.3%	0.2%	1.5%	0.0%
Guelph	77.9%	4.4%	12.4%	5.1%	0.2%	0.0%	0.0%
Halton Hills	85.5%	1.1%	7.3%	3.3%	0.2%	2.5%	0.1%
Hamilton	80.0%	4.8%	11.0%	2.2%	0.5%	1.5%	0.0%
Huntsville	84.8%	0.8%	11.9%	1.3%	0.9%	0.1%	0.3%
Innisfil	87.9%	0.1%	5.9%	0.8%	0.5%	4.7%	0.1%
Kawartha Lakes	86.2%	1.3%	5.4%	0.7%	0.1%	6.0%	0.3%
Kenora	70.0%	1.3%	14.1%	12.3%	2.3%	0.0%	0.0%
King	86.6%	0.3%	3.7%	0.9%	0.4%	7.9%	0.3%
Kingston	75.8%	6.2%	16.2%	1.1%	0.3%	0.4%	0.0%
Kingsville	72.1%	0.8%	6.7%	1.9%	0.5%	17.9%	0.0%
Kitchener	77.6%	7.3%	12.7%	2.3%	0.0%	0.1%	0.0%
Lambton Shores	78.7%	0.5%	7.2%	0.3%	0.3%	13.0%	0.0%
Leamington	63.9%	1.9%	11.3%	2.1%	0.6%	20.3%	0.0%
Lincoln	79.7%	0.5%	5.8%	2.9%	0.6%	10.5%	0.0%
London	79.7%	5.1%	12.8%	1.6%	0.3%	0.5%	0.0%
Markham	80.5%	0.9%	15.6%	2.5%	0.1%	0.3%	0.0%
Meaford	81.9%	1.5%	6.4%	0.3%	0.4%	9.1%	0.4%
Middlesex Centre	66.1%	0.3%	3.6%	0.7%	4.1%	25.3%	0.0%
Milton	79.9%	0.9%	12.6%	4.2%	0.5%	1.7%	0.1%
Mississauga	70.3%	3.4%	21.3%	4.8%	0.1%	0.0%	0.0%
Newmarket	81.2%	1.8%	13.7%	3.1%	0.1%	0.0%	0.0%
Niagara Falls	69.1%	2.9%	26.0%	1.2%	0.4%	0.4%	0.0%
Niagara-on-the-Lake	78.1%	0.4%	11.5%	0.9%	0.4%	8.8%	0.0%
North Bay	76.5%	4.9%	15.4%	1.7%	1.4%	0.0%	0.0%
North Dumfries	71.6%	0.1%	8.9%	6.7%	4.5%	8.1%	0.1%

Unweighted Assessment Composition (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Oakville	83.3%	1.9%	11.9%	2.6%	0.2%	0.1%	0.0%
Orangeville	80.7%	2.6%	13.6%	2.9%	0.2%	0.0%	0.0%
Oshawa	77.2%	4.8%	14.4%	2.8%	0.2%	0.5%	0.0%
Ottawa	76.4%	5.8%	15.9%	1.1%	0.2%	0.6%	0.0%
Pelham	90.8%	1.1%	2.9%	0.1%	0.7%	4.4%	0.1%
Penetanguishene	90.4%	1.8%	5.3%	2.1%	0.2%	0.1%	0.1%
Peterborough	78.0%	6.6%	13.6%	1.6%	0.2%	0.1%	0.0%
Pickering	81.1%	0.6%	13.4%	3.0%	0.2%	1.6%	0.0%
Port Colborne	84.4%	2.8%	6.2%	4.0%	0.5%	1.9%	0.0%
Prince Edward County	87.0%	1.0%	4.6%	0.6%	0.2%	6.6%	0.1%
Quinte West	79.5%	2.6%	12.3%	2.1%	0.8%	2.7%	0.0%
Richmond Hill	85.9%	1.3%	10.8%	1.8%	0.1%	0.1%	0.0%
Sarnia	78.3%	3.5%	12.9%	3.4%	0.6%	1.2%	0.0%
Sault Ste. Marie	76.8%	4.5%	14.3%	3.9%	0.5%	0.0%	0.0%
Sequin	96.7%	0.0%	1.8%	0.3%	0.1%	0.0%	1.1%
St. Catharines	80.1%	4.7%	12.8%	1.6%	0.2%	0.7%	0.0%
St. Marys	79.0%	1.7%	10.3%	8.2%	0.3%	0.5%	0.0%
St. Thomas	80.1%	4.3%	11.0%	4.0%	0.3%	0.3%	0.0%
Stratford	79.6%	4.4%	11.6%	3.9%	0.2%	0.2%	0.0%
Tecumseh	74.6%	0.6%	11.8%	9.5%	0.4%	3.0%	0.0%
The Blue Mountains	91.6%	0.1%	5.2%	0.3%	0.2%	2.4%	0.2%
Thorold	81.4%	1.9%	8.8%	4.9%	1.1%	1.8%	0.0%
Thunder Bay	76.4%	3.6%	16.2%	3.2%	0.4%	0.0%	0.0%
Tillsonburg	79.7%	3.3%	11.9%	4.6%	0.3%	0.3%	0.0%
Timmins	74.4%	2.2%	15.5%	7.1%	0.5%	0.2%	0.1%
Toronto	71.9%	7.7%	20.1%	0.2%	0.1%	0.0%	0.0%
Vaughan	74.6%	0.4%	17.2%	7.4%	0.1%	0.3%	0.0%
Wainfleet	85.2%	0.0%	1.8%	0.5%	0.5%	11.9%	0.1%
Waterloo	79.4%	4.8%	12.4%	3.2%	0.0%	0.2%	0.0%
Welland	84.7%	3.9%	9.0%	1.7%	0.4%	0.2%	0.0%
Wellesley	67.5%	0.2%	2.8%	4.4%	0.2%	24.9%	0.1%
West Lincoln	77.8%	0.4%	3.5%	1.6%	1.6%	15.0%	0.1%
Whitby	83.3%	2.1%	11.3%	2.5%	0.2%	0.5%	0.0%
Whitchurch Stouffville	87.7%	0.7%	6.3%	2.2%	0.2%	2.7%	0.1%
Wilmot	81.3%	0.9%	4.5%	1.5%	0.4%	11.3%	0.1%
Windsor	71.7%	4.5%	19.2%	4.1%	0.3%	0.2%	0.0%
Woolwich	72.6%	0.9%	10.4%	3.8%	0.4%	11.9%	0.0%
Average	79.5%	2.4%	11.0%	2.9%	0.5%	3.7%	0.1%
Median	79.6%	1.8%	11.5%	2.3%	0.3%	0.5%	0.0%
Minimum	60.5%	0.0%	1.8%	0.1%	0.0%	0.0%	0.0%
Maximum	96.7%	7.7%	26.0%	12.3%	4.5%	25.3%	1.1%

Unweighted Assessment Composition by Geographic Area

	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Belleville	70.0%	5.5%	20.2%	2.8%	0.4%	1.0%	0.0%
Brockville	72.8%	5.5%	17.7%	3.7%	0.3%	0.0%	0.0%
Cornwall	71.7%	5.4%	20.4%	2.1%	0.3%	0.1%	0.0%
Kawartha Lakes	86.2%	1.3%	5.4%	0.7%	0.1%	6.0%	0.3%
Kingston	75.8%	6.2%	16.2%	1.1%	0.3%	0.4%	0.0%
Ottawa	76.4%	5.8%	15.9%	1.1%	0.2%	0.6%	0.0%
Peterborough	78.0%	6.6%	13.6%	1.6%	0.2%	0.1%	0.0%
Prince Edward County	87.0%	1.0%	4.6%	0.6%	0.2%	6.6%	0.1%
Quinte West	79.5%	2.6%	12.3%	2.1%	0.8%	2.7%	0.0%
Eastern Average	77.5%	4.4%	14.0%	1.8%	0.3%	1.9%	0.0%
Ajax	86.0%	1.5%	9.9%	2.2%	0.2%	0.2%	0.0%
Aurora	84.5%	1.2%	11.6%	2.4%	0.1%	0.2%	0.0%
Brampton	77.5%	2.3%	14.8%	4.9%	0.2%	0.3%	0.0%
Burlington	78.0%	3.4%	14.5%	3.6%	0.2%	0.3%	0.0%
Caledon	80.1%	0.3%	9.4%	4.9%	0.1%	4.8%	0.4%
Clarington	85.4%	0.7%	6.8%	2.5%	0.5%	3.9%	0.2%
East Gwillimbury	83.3%	0.3%	8.7%	2.0%	0.2%	5.3%	0.2%
Georgina	90.1%	1.1%	5.9%	0.5%	0.2%	2.1%	0.1%
Halton Hills	85.5%	1.1%	7.3%	3.3%	0.2%	2.5%	0.1%
King	86.6%	0.3%	3.7%	0.9%	0.4%	7.9%	0.3%
Markham	80.5%	0.9%	15.6%	2.5%	0.1%	0.3%	0.0%
Milton	79.9%	0.9%	12.6%	4.2%	0.5%	1.7%	0.1%
Mississauga	70.3%	3.4%	21.3%	4.8%	0.1%	0.0%	0.0%
Newmarket	81.2%	1.8%	13.7%	3.1%	0.1%	0.0%	0.0%
Oakville	83.3%	1.9%	11.9%	2.6%	0.2%	0.1%	0.0%
Oshawa	77.2%	4.8%	14.4%	2.8%	0.2%	0.5%	0.0%
Pickering	81.1%	0.6%	13.4%	3.0%	0.2%	1.6%	0.0%
Richmond Hill	85.9%	1.3%	10.8%	1.8%	0.1%	0.1%	0.0%
Toronto	71.9%	7.7%	20.1%	0.2%	0.1%	0.0%	0.0%
Vaughan	74.6%	0.4%	17.2%	7.4%	0.1%	0.3%	0.0%
Whitby	83.3%	2.1%	11.3%	2.5%	0.2%	0.5%	0.0%
Whitchurch Stouffville	87.7%	0.7%	6.3%	2.2%	0.2%	2.7%	0.1%
GTA Average	81.6%	1.8%	11.9%	2.9%	0.2%	1.6%	0.1%
Fort Erie	87.3%	1.3%	8.3%	1.7%	0.4%	1.0%	0.0%
Grimsby	89.0%	0.7%	7.2%	1.3%	0.2%	1.5%	0.0%
Hamilton	80.0%	4.8%	11.0%	2.2%	0.5%	1.5%	0.0%
Lincoln	79.7%	0.5%	5.8%	2.9%	0.6%	10.5%	0.0%
Niagara Falls	69.1%	2.9%	26.0%	1.2%	0.4%	0.4%	0.0%
Niagara-on-the-Lake	78.1%	0.4%	11.5%	0.9%	0.4%	8.8%	0.0%
Pelham	90.8%	1.1%	2.9%	0.1%	0.7%	4.4%	0.1%
Port Colborne	84.4%	2.8%	6.2%	4.0%	0.5%	1.9%	0.0%
St. Catharines	80.1%	4.7%	12.8%	1.6%	0.2%	0.7%	0.0%
Thorold	81.4%	1.9%	8.8%	4.9%	1.1%	1.8%	0.0%
Wainfleet	85.2%	0.0%	1.8%	0.5%	0.5%	11.9%	0.1%
Welland	84.7%	3.9%	9.0%	1.7%	0.4%	0.2%	0.0%
West Lincoln	77.8%	0.4%	3.5%	1.6%	1.6%	15.0%	0.1%
Niagara/Hamilton Avg	82.1%	2.0%	8.8%	1.9%	0.6%	4.6%	0.0%

Unweighted Assessment Composition by Geographic Area

	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Fort Frances	75.6%	2.5%	16.0%	5.3%	0.6%	0.0%	0.0%
Greater Sudbury	79.6%	4.2%	12.1%	3.4%	0.4%	0.1%	0.1%
Kenora	70.0%	1.3%	14.1%	12.3%	2.3%	0.0%	0.0%
North Bay	76.5%	4.9%	15.4%	1.7%	1.4%	0.0%	0.0%
Sault Ste. Marie	76.8%	4.5%	14.3%	3.9%	0.5%	0.0%	0.0%
Seguin	96.7%	0.0%	1.8%	0.3%	0.1%	0.0%	1.1%
Thunder Bay	76.4%	3.6%	16.2%	3.2%	0.4%	0.0%	0.0%
Timmins	74.4%	2.2%	15.5%	7.1%	0.5%	0.2%	0.1%
North Average	78.8%	3.0%	12.9%	4.3%	0.8%	0.0%	0.2%
Barrie	74.0%	3.1%	15.8%	6.8%	0.2%	0.1%	0.0%
Bracebridge	88.2%	1.0%	8.9%	1.0%	0.6%	0.1%	0.3%
Gravenhurst	89.5%	0.8%	8.5%	0.4%	0.7%	0.1%	0.2%
Huntsville	84.8%	0.8%	11.9%	1.3%	0.9%	0.1%	0.3%
Innisfil	87.9%	0.1%	5.9%	0.8%	0.5%	4.7%	0.1%
Orangeville	80.7%	2.6%	13.6%	2.9%	0.2%	0.0%	0.0%
Penetanguishene	90.4%	1.8%	5.3%	2.1%	0.2%	0.1%	0.1%
Simcoe/Musk./Duff. Avg	85.1%	1.4%	10.0%	2.2%	0.5%	0.7%	0.1%
Brantford	75.6%	4.4%	14.5%	5.2%	0.3%	0.1%	0.0%
Cambridge	74.6%	3.8%	14.8%	6.3%	0.2%	0.2%	0.0%
Central Elgin	79.4%	0.1%	4.1%	0.7%	0.4%	15.1%	0.1%
Chatham-Kent	60.5%	2.3%	9.4%	2.1%	0.9%	24.8%	0.0%
Guelph	77.9%	4.4%	12.4%	5.1%	0.2%	0.0%	0.0%
Kingsville	72.1%	0.8%	6.7%	1.9%	0.5%	17.9%	0.0%
Kitchener	77.6%	7.3%	12.7%	2.3%	0.0%	0.1%	0.0%
Lambton Shores	78.7%	0.5%	7.2%	0.3%	0.3%	13.0%	0.0%
Leamington	63.9%	1.9%	11.3%	2.1%	0.6%	20.3%	0.0%
London	79.7%	5.1%	12.8%	1.6%	0.3%	0.5%	0.0%
Meaford	81.9%	1.5%	6.4%	0.3%	0.4%	9.1%	0.4%
Middlesex Centre	66.1%	0.3%	3.6%	0.7%	4.1%	25.3%	0.0%
North Dumfries	71.6%	0.1%	8.9%	6.7%	4.5%	8.1%	0.1%
Sarnia	78.3%	3.5%	12.9%	3.4%	0.6%	1.2%	0.0%
St. Marys	79.0%	1.7%	10.3%	8.2%	0.3%	0.5%	0.0%
St. Thomas	80.1%	4.3%	11.0%	4.0%	0.3%	0.3%	0.0%
Stratford	79.6%	4.4%	11.6%	3.9%	0.2%	0.2%	0.0%
Tecumseh	74.6%	0.6%	11.8%	9.5%	0.4%	3.0%	0.0%
The Blue Mountains	91.6%	0.1%	5.2%	0.3%	0.2%	2.4%	0.2%
Tillsonburg	79.7%	3.3%	11.9%	4.6%	0.3%	0.3%	0.0%
Waterloo	79.4%	4.8%	12.4%	3.2%	0.0%	0.2%	0.0%
Wellesley	67.5%	0.2%	2.8%	4.4%	0.2%	24.9%	0.1%
Wilmot	81.3%	0.9%	4.5%	1.5%	0.4%	11.3%	0.1%
Windsor	71.7%	4.5%	19.2%	4.1%	0.3%	0.2%	0.0%
Woolwich	72.6%	0.9%	10.4%	3.8%	0.4%	11.9%	0.0%
Southwest Average	75.8%	2.5%	10.0%	3.4%	0.7%	7.6%	0.0%

Top 10 Municipalities With Highest Proportion of Unweighted Assessment

Municipality	Residential
Seguin	96.7%
The Blue Mountains	91.6%
Pelham	90.8%
Penetanguishene	90.4%
Georgina	90.1%
Gravenhurst	89.5%
Grimsby	89.0%
Bracebridge	88.2%
Innisfil	87.9%
Whitchurch Stouffville	87.7%

Municipality	Multi-Residential
Toronto	7.7%
Kitchener	7.3%
Peterborough	6.6%
Kingston	6.2%
Ottawa	5.8%
Belleville	5.5%
Brockville	5.5%
Cornwall	5.4%
London	5.1%
North Bay	4.9%

Municipality	Commercial
Niagara Falls	26.0%
Mississauga	21.3%
Cornwall	20.4%
Belleville	20.2%
Toronto	20.1%
Windsor	19.2%
Brockville	17.7%
Vaughan	17.2%
Kingston	16.2%
Thunder Bay	16.2%

Municipality	Industrial
Kenora	12.3%
Tecumseh	9.5%
St. Marys	8.2%
Vaughan	7.4%
Timmins	7.1%
Barrie	6.8%
North Dumfries	6.7%
Cambridge	6.3%
Fort Frances	5.3%
Brantford	5.2%

Municipality	Farmlands
Middlesex Centre	25.3%
Wellesley	24.9%
Chatham-Kent	24.8%
Leamington	20.3%
Kingsville	17.9%
Central Elgin	15.1%
West Lincoln	15.0%
Lambton Shores	13.0%
Woolwich	11.9%
Wainfleet	11.9%

**2011 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	71.9%	46.3%	-35.6%
Fort Frances	75.6%	53.6%	-29.0%
Windsor	71.7%	54.9%	-23.5%
Cornwall	71.7%	55.2%	-23.1%
Belleville	70.0%	54.0%	-22.8%
Kenora	70.0%	54.1%	-22.6%
Brockville	72.8%	57.3%	-21.3%
Greater Sudbury	79.6%	63.0%	-20.9%
Thunder Bay	76.4%	60.5%	-20.9%
Brantford	75.6%	59.8%	-20.9%
Kingston	75.8%	60.8%	-19.8%
Timmins	74.4%	59.9%	-19.5%
Niagara Falls	69.1%	55.6%	-19.5%
Stratford	79.6%	64.2%	-19.4%
Guelph	77.9%	62.8%	-19.3%
Tillsonburg	79.7%	64.6%	-19.0%
Sault Ste. Marie	76.8%	62.2%	-19.0%
Hamilton	80.0%	64.9%	-18.9%
Cambridge	74.6%	60.9%	-18.4%
St. Thomas	80.1%	65.5%	-18.2%
Ottawa	76.4%	63.6%	-16.8%
London	79.7%	66.4%	-16.8%
Mississauga	70.3%	58.6%	-16.7%
North Bay	76.5%	63.8%	-16.7%
Kitchener	77.6%	64.7%	-16.5%
Sarnia	78.3%	66.0%	-15.8%
St. Marys	79.0%	66.7%	-15.6%
Waterloo	79.4%	67.1%	-15.5%
Peterborough	78.0%	66.3%	-15.0%
St. Catharines	80.1%	68.8%	-14.1%
Thorold	81.4%	70.6%	-13.3%
Burlington	78.0%	67.8%	-13.0%
Welland	84.7%	74.7%	-11.8%
Oshawa	77.2%	68.1%	-11.8%
Port Colborne	84.4%	74.8%	-11.4%
Orangeville	80.7%	72.8%	-9.8%
Oakville	83.3%	75.2%	-9.7%
Milton	79.9%	72.5%	-9.2%
Quinte West	79.5%	72.2%	-9.2%
Barrie	74.0%	67.5%	-8.8%
Fort Erie	87.3%	79.9%	-8.5%
Whitby	83.3%	76.4%	-8.3%
North Dumfries	71.6%	65.8%	-8.1%
Pickering	81.1%	74.7%	-8.0%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Ajax	86.0%	79.7%	-7.3%
Brampton	77.5%	72.1%	-7.1%
Grimsby	89.0%	83.3%	-6.4%
Tecumseh	74.6%	69.9%	-6.3%
Halton Hills	85.5%	80.3%	-6.1%
Woolwich	72.6%	69.4%	-4.5%
Vaughan	74.6%	71.8%	-3.7%
Niagara-on-the-Lake	78.1%	75.2%	-3.7%
Clarington	85.4%	82.6%	-3.2%
Penetanguishene	90.4%	87.5%	-3.2%
Newmarket	81.2%	79.1%	-2.6%
Markham	80.5%	78.7%	-2.2%
Lincoln	79.7%	78.2%	-1.9%
Aurora	84.5%	83.0%	-1.8%
Richmond Hill	85.9%	84.5%	-1.6%
Caledon	80.1%	79.5%	-0.7%
Huntsville	84.8%	84.3%	-0.6%
Pelham	90.8%	90.4%	-0.4%
Gravenhurst	89.5%	89.2%	-0.4%
Bracebridge	88.2%	87.9%	-0.3%
The Blue Mountains	91.6%	91.7%	0.1%
Seguin	96.7%	97.1%	0.4%
Chatham-Kent	60.5%	61.1%	1.0%
Georgina	90.1%	91.0%	1.0%
Whitchurch Stouffville	87.7%	88.6%	1.0%
Innisfil	87.9%	89.3%	1.7%
Kawartha Lakes	86.2%	87.7%	1.8%
Wilmot	81.3%	83.1%	2.2%
East Gwillimbury	83.3%	85.7%	2.9%
Prince Edward County	87.0%	90.5%	4.1%
Meaford	81.9%	85.6%	4.5%
Lambton Shores	78.7%	82.3%	4.5%
West Lincoln	77.8%	81.5%	4.8%
King	86.6%	91.5%	5.6%
Wainfleet	85.2%	91.1%	7.0%
Central Elgin	79.4%	86.0%	8.3%
Kingsville	72.1%	80.0%	11.1%
Leamington	63.9%	71.0%	11.1%
Wellesley	67.5%	76.6%	13.5%
Middlesex Centre	66.1%	80.2%	21.3%
Average	79.5%	73.1%	-8.2%
Median	79.6%	72.3%	-8.2%
Minimum	60.5%	46.3%	-35.6%
Maximum	96.7%	97.1%	21.3%

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 76% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0

The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden

**2011 Shift In Tax Burden—Unweighted to Weighted Residential Assessment
(sorted by % change)**

	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted		Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Cornwall	71.7%	55.2%	-23.1%	Fort Frances	75.6%	53.6%	-29.0%
Belleville	70.0%	54.0%	-22.8%	Kenora	70.0%	54.1%	-22.6%
Brockville	72.8%	57.3%	-21.3%	Greater Sudbury	79.6%	63.0%	-20.9%
Kingston	75.8%	60.8%	-19.8%	Thunder Bay	76.4%	60.5%	-20.9%
Ottawa	76.4%	63.6%	-16.8%	Timmins	74.4%	59.9%	-19.5%
Peterborough	78.0%	66.3%	-15.0%	Sault Ste. Marie	76.8%	62.2%	-19.0%
Quinte West	79.5%	72.2%	-9.2%	North Bay	76.5%	63.8%	-16.7%
Kawartha Lakes	86.2%	87.7%	1.8%	Seguin	96.7%	97.1%	0.4%
Prince Edward County	87.0%	90.5%	4.1%	North Average	78.3%	64.3%	-18.5%
Eastern Average	77.5%	67.5%	-13.6%	Orangeville	80.7%	72.8%	-9.8%
Toronto	71.9%	46.3%	-35.6%	Barrie	74.0%	67.5%	-8.8%
Mississauga	70.3%	58.6%	-16.7%	Penetanguishene	90.4%	87.5%	-3.2%
Burlington	78.0%	67.8%	-13.0%	Huntsville	84.8%	84.3%	-0.6%
Oshawa	77.2%	68.1%	-11.8%	Gravenhurst	89.5%	89.2%	-0.4%
Oakville	83.3%	75.2%	-9.7%	Bracebridge	88.2%	87.9%	-0.3%
Milton	79.9%	72.5%	-9.2%	Innisfil	87.9%	89.3%	1.7%
Whitby	83.3%	76.4%	-8.3%	Simcoe/Musk./Duff. Avg	85.1%	82.6%	-3.0%
Pickering	81.1%	74.7%	-8.0%	Windsor	71.7%	54.9%	-23.5%
Ajax	86.0%	79.7%	-7.3%	Brantford	75.6%	59.8%	-20.9%
Brampton	77.5%	72.1%	-7.1%	Stratford	79.6%	64.2%	-19.4%
Halton Hills	85.5%	80.3%	-6.1%	Guelph	77.9%	62.8%	-19.3%
Vaughan	74.6%	71.8%	-3.7%	Tillsonburg	79.7%	64.6%	-19.0%
Clarington	85.4%	82.6%	-3.2%	Cambridge	74.6%	60.9%	-18.4%
Newmarket	81.2%	79.1%	-2.6%	St. Thomas	80.1%	65.5%	-18.2%
Markham	80.5%	78.7%	-2.2%	London	79.7%	66.4%	-16.8%
Aurora	84.5%	83.0%	-1.8%	Kitchener	77.6%	64.7%	-16.5%
Richmond Hill	85.9%	84.5%	-1.6%	Sarnia	78.3%	66.0%	-15.8%
Caledon	80.1%	79.5%	-0.7%	St. Marys	79.0%	66.7%	-15.6%
Georgina	90.1%	91.0%	1.0%	Waterloo	79.4%	67.1%	-15.5%
Whitchurch Stouffville	87.7%	88.6%	1.0%	North Dumfries	71.6%	65.8%	-8.1%
East Gwillimbury	83.3%	85.7%	2.9%	Tecumseh	74.6%	69.9%	-6.3%
King	86.6%	91.5%	5.6%	Woolwich	72.6%	69.4%	-4.5%
GTA Average	81.6%	76.7%	-6.3%	The Blue Mountains	91.6%	91.7%	0.1%
Niagara Falls	69.1%	55.6%	-19.5%	Chatham-Kent	60.5%	61.1%	1.0%
Hamilton	80.0%	64.9%	-18.9%	Wilmot	81.3%	83.1%	2.2%
St. Catharines	80.1%	68.8%	-14.1%	Meaford	81.9%	85.6%	4.5%
Thorold	81.4%	70.6%	-13.3%	Lambton Shores	78.7%	82.3%	4.5%
Welland	84.7%	74.7%	-11.8%	Central Elgin	79.4%	86.0%	8.3%
Port Colborne	84.4%	74.8%	-11.4%	Kingsville	72.1%	80.0%	11.1%
Fort Erie	87.3%	79.9%	-8.5%	Leamington	63.9%	71.0%	11.1%
Grimsby	89.0%	83.3%	-6.4%	Wellesley	67.5%	76.6%	13.5%
Niagara-on-the-Lake	78.1%	75.2%	-3.7%	Middlesex Centre	66.1%	80.2%	21.3%
Lincoln	79.7%	78.2%	-1.9%	Southwest Average	75.8%	70.6%	-6.4%
Pelham	90.8%	90.4%	-0.4%				
West Lincoln	77.8%	81.5%	4.8%				
Wainfleet	85.2%	91.1%	7.0%				
Niagara/Hamilton Avg	82.1%	76.1%	-7.6%				

Building Permit Activity (Sorted from lowest to highest 2010 activity per capita)

The table summarizes the 2010 residential and non-residential building permit values in each area municipality. To put these values into context, the building permit value per capita is also summarized to get an appreciation of the relative building activity in each municipality. The chart is sorted from lowest to highest based on building permit value per capita for 2010.

Municipality	2010 Bldg Const. Value Per Capita	% Resid. 2010	% Non-Resid. 2010
Wellesley	\$ 390	75%	25%
Thorold	\$ 483		
Mississauga	\$ 584	42%	58%
Newmarket	\$ 633	88%	12%
Penetanguishene	\$ 770		
Fort Frances	\$ 772	20%	80%
Tillsonburg	\$ 813	79%	21%
Port Colborne	\$ 953	29%	71%
Central Elgin	\$ 1,046		
Cornwall	\$ 1,067	38%	62%
Windsor	\$ 1,079	24%	76%
Halton Hills	\$ 1,105	50%	50%
Timmins	\$ 1,133	36%	64%
Kawartha Lakes	\$ 1,145	79%	21%
Fort Erie	\$ 1,189	57%	43%
Pelham	\$ 1,214		
Sarnia	\$ 1,224	54%	46%
Leamington	\$ 1,313	28%	72%
Thunder Bay	\$ 1,361	30%	70%
Orangeville	\$ 1,375		
Chatham-Kent	\$ 1,440	30%	70%
Wainfleet	\$ 1,443	71%	29%
Georgina	\$ 1,495	59%	41%
North Bay	\$ 1,510	42%	58%
St. Thomas	\$ 1,527	45%	55%
Brockville	\$ 1,551	66%	34%
Peterborough	\$ 1,595	73%	27%
Aurora	\$ 1,628	86%	14%
Pickering	\$ 1,629	28%	72%
Quinte West	\$ 1,642	51%	49%
Welland	\$ 1,654	36%	64%
Tecumseh	\$ 1,661	15%	85%
Niagara Falls	\$ 1,665	44%	56%
Innisfil	\$ 1,724		
Greater Sudbury	\$ 1,738	42%	58%
Brantford	\$ 1,740	30%	70%
Kingston	\$ 1,754	32%	68%
Barrie	\$ 1,764	51%	49%
West Lincoln	\$ 1,785	48%	52%
Kenora	\$ 1,825	51%	49%
Meaford	\$ 1,868	82%	18%
London	\$ 1,879	56%	44%
Oshawa	\$ 1,880	72%	28%
Sault Ste. Marie	\$ 1,885	27%	73%
Burlington	\$ 1,887	61%	39%

Municipality	2010 Bldg Const. Value Per Capita	% Resid. 2010	% Non-Resid. 2010
Lincoln	\$ 1,903	66%	34%
Belleville	\$ 1,970	48%	52%
St. Marys	\$ 1,980	89%	11%
Oakville	\$ 2,007	69%	31%
Hamilton	\$ 2,056	54%	46%
Whitby	\$ 2,068	65%	35%
Prince Edward County	\$ 2,078	71%	29%
Richmond Hill	\$ 2,080	72%	28%
Ottawa	\$ 2,140	51%	49%
Kitchener	\$ 2,209	57%	43%
Lambton Shores	\$ 2,209	60%	40%
Ajax	\$ 2,275	71%	29%
Cambridge	\$ 2,337	39%	61%
Clarington	\$ 2,377	76%	24%
Caledon	\$ 2,411	61%	39%
Markham	\$ 2,472	42%	58%
Huntsville	\$ 2,483	78%	22%
Brampton	\$ 2,539	82%	18%
Bracebridge	\$ 2,680	51%	49%
East Gwillimbury	\$ 2,852		
North Dumfries	\$ 3,056	43%	57%
Wilmot	\$ 3,705	70%	30%
Toronto	\$ 3,738	50%	50%
King	\$ 3,755	78%	22%
Guelph	\$ 3,960	36%	64%
Niagara-on-the-Lake	\$ 4,075		
Gravenhurst	\$ 4,270	60%	40%
Whitchurch-Stouffville	\$ 4,846	91%	9%
Middlesex Centre	\$ 4,924	39%	61%
Milton	\$ 5,029	52%	48%
Vaughan	\$ 5,070	62%	38%
Woolwich	\$ 5,072	57%	43%
St. Catharines	\$ 5,251	8%	92%
Kingsville	\$ 6,006	14%	86%
Seguin	\$ 6,412	82%	18%
Stratford	\$ 7,487	8%	92%
Waterloo	\$ 7,636	39%	61%
The Blue Mountains	\$ 8,210		
Average	\$ 2,403	53%	47%
Median	\$ 1,879	52%	48%
Minimum	\$ 390	8%	9%
Maximum	\$ 8,210	91%	92%

Building Permit Activity Trend (Grouped by Location)

The table has been sorted by 2010 building construction value per capita by location. Where information was available, 2 and 3 year averages have been included. The low, medium and high is a ranking for the entire database. This provides an indication within each geographic area of the relative rankings across the entire survey.

Municipality	2008 Building Construction Value (\$000)	2009 Building Construction Value (\$000)	2010 Building Construction Value (\$000)	2010 Bldg Const. Value Per Capita	2010 per Capita Ranking	% Resid. 2010	% Non-Resid. 2010
Cornwall	\$ 21,911	\$ 94,299	\$ 50,272	\$ 1,067	low	38%	62%
Kawartha Lakes	\$ 89,195	\$ 92,205	\$ 87,586	\$ 1,145	low	79%	21%
Brockville	\$ 22,473	\$ 15,634	\$ 35,502	\$ 1,551	low	66%	34%
Peterborough	\$ 124,664	\$ 127,925	\$ 124,664	\$ 1,595	low	73%	27%
Quinte West	\$ 79,622	\$ 59,256	\$ 71,747	\$ 1,642	mid	51%	49%
Kingston	\$ 253,449	\$ 233,889	\$ 219,922	\$ 1,754	mid	32%	68%
Belleville	\$ 54,070	\$ 77,130	\$ 99,544	\$ 1,970	mid	48%	52%
Prince Edward County	\$ 70,616	\$ 55,521	\$ 55,521	\$ 2,078	mid	71%	29%
Ottawa	\$ 1,724,174	\$ 1,796,362	\$ 1,919,015	\$ 2,140	mid	51%	49%
Eastern Average				\$ 1,660			
Mississauga	\$ 1,127,194	\$ 640,508	\$ 451,806	\$ 584	low	42%	58%
Newmarket	\$ 128,017	\$ 157,408	\$ 54,544	\$ 633	low	88%	12%
Halton Hills	\$ 140,806	\$ 79,741	\$ 70,273	\$ 1,105	low	50%	50%
Georgina	\$ 45,710	\$ 79,041	\$ 73,537	\$ 1,495	low	59%	41%
Aurora	\$ 249,001	\$ 260,106	\$ 89,527	\$ 1,628	mid	86%	14%
Pickering	\$ 140,892	\$ 112,658	\$ 158,494	\$ 1,629	mid	28%	72%
Oshawa	\$ 196,059	\$ 321,601	\$ 297,005	\$ 1,880	mid	72%	28%
Burlington	\$ 470,683	\$ 300,953	\$ 358,665	\$ 1,887	mid	61%	39%
Oakville	\$ 536,131	\$ 347,224	\$ 383,598	\$ 2,007	mid	69%	31%
Whitby	\$ 255,469	\$ 202,636	\$ 252,669	\$ 2,068	mid	65%	35%
Richmond Hill	\$ 259,300	\$ 271,275	\$ 393,751	\$ 2,080	mid	72%	28%
Ajax	\$ 221,050	\$ 270,411	\$ 224,922	\$ 2,275	high	71%	29%
Clarington	\$ 193,589	\$ 132,166	\$ 203,038	\$ 2,377	high	76%	24%
Caledon	\$ 188,410	\$ 107,181	\$ 158,229	\$ 2,411	high	61%	39%
Markham	\$ 788,689	\$ 428,053	\$ 758,903	\$ 2,472	high	42%	58%
Brampton	\$ 749,957	\$ 422,443	\$ 1,268,876	\$ 2,539	high	82%	18%
East Gwillimbury	\$ 23,300	\$ 40,164	\$ 70,000	\$ 2,852	high		
Toronto	\$ 5,899,802	\$ 5,521,393	\$ 10,167,238	\$ 3,738	high	50%	50%
King	\$ 34,758	\$ 40,160	\$ 85,550	\$ 3,755	high	78%	22%
Whitchurch-Stouffville	\$ 218,987	\$ 201,240	\$ 138,794	\$ 4,846	high	91%	9%
Milton	\$ 610,558	\$ 405,679	\$ 425,736	\$ 5,029	high	52%	48%
Vaughan	\$ 1,026,700	\$ 1,049,926	\$ 1,406,798	\$ 5,070	high	62%	38%
GTA Average				\$ 2,471			
Thorold	\$ 12,438	\$ 397,595	\$ 9,101	\$ 483	low		
Port Colborne	\$ 13,717	\$ 27,021	\$ 18,456	\$ 953	low	29%	71%
Fort Erie	\$ 35,964	\$ 46,052	\$ 36,935	\$ 1,189	low	57%	43%
Pelham	\$ 22,970	\$ 17,498	\$ 20,366	\$ 1,214	low		
Wainfleet	\$ 6,078	\$ 5,782	\$ 9,839	\$ 1,443	low	71%	29%
Welland	\$ 36,443	\$ 67,943	\$ 86,510	\$ 1,654	mid	36%	64%
Niagara Falls	\$ 171,257	\$ 142,571	\$ 141,795	\$ 1,665	mid	44%	56%
West Lincoln	\$ 23,214	\$ 16,121	\$ 24,125	\$ 1,785	mid	48%	52%
Lincoln	\$ 45,845	\$ 26,491	\$ 42,723	\$ 1,903	mid	66%	34%
Hamilton	\$ 818,463	\$ 692,402	\$ 1,096,299	\$ 2,056	mid	54%	46%
Niagara-on-the-Lake	\$ 41,468	\$ 38,540	\$ 62,300	\$ 4,075	high		
St. Catharines	\$ 101,969	\$ 137,989	\$ 721,930	\$ 5,251	high	8%	92%
Grimsby	\$ 39,809	\$ 46,199					
Niag./Ham. Average				\$ 1,973			

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

Municipality	2008 Building Construction Value (\$000)	2009 Building Construction Value (\$000)	2010 Building Construction Value (\$000)	2010 Bldg Const. Value Per Capita	2010 per Capita Ranking	% Resid. 2010	% Non-Resid. 2010
Fort Frances	\$ 18,684	\$ 19,065	\$ 6,236	\$ 772	low	20%	80%
Timmins	\$ 29,656	\$ 25,674	\$ 49,001	\$ 1,133	low	36%	64%
Thunder Bay	\$ 173,678	\$ 72,060	\$ 151,314	\$ 1,361	low	30%	70%
North Bay	\$ 84,403	\$ 92,464	\$ 83,550	\$ 1,510	low	42%	58%
Greater Sudbury	\$ 307,273	\$ 403,055	\$ 285,664	\$ 1,738	mid	42%	58%
Kenora		\$ 19,808	\$ 28,700	\$ 1,825	mid	51%	49%
Sault Ste. Marie	\$ 103,236	\$ 123,742	\$ 143,339	\$ 1,885	mid	27%	73%
Sequin			\$ 27,801	\$ 6,412	high	82%	18%
North Average				\$ 2,080			
Penetanguishene			\$ 7,898	\$ 770	low		
Orangeville	\$ 34,334		\$ 39,547	\$ 1,375	low		
Innisfil			\$ 57,801	\$ 1,724	mid		
Barrie	\$ 500,271	\$ 361,695	\$ 244,108	\$ 1,764	mid	51%	49%
Huntsville	\$ 38,639		\$ 47,684	\$ 2,483	high	78%	22%
Bracebridge	\$ 37,447	\$ 23,392	\$ 44,019	\$ 2,680	high	51%	49%
Gravenhurst	\$ 60,094	\$ 43,126	\$ 49,854	\$ 4,270	high	60%	40%
Simcoe/Musk./Duff. Avg.				\$ 2,152			
Wellesley	\$ 32,401	\$ 28,670	\$ 4,135	\$ 390	low	75%	25%
Tillsonburg	\$ 12,353	\$ 26,022	\$ 12,596	\$ 813	low	79%	21%
Central Elgin	\$ 16,161	\$ 9,339	\$ 14,023	\$ 1,046	low		
Windsor	\$ 115,056	\$ 235,254	\$ 238,712	\$ 1,079	low	24%	76%
Sarnia	\$ 94,692	\$ 99,345	\$ 90,292	\$ 1,224	low	54%	46%
Leamington	\$ 22,205	\$ 62,976	\$ 38,774	\$ 1,313	low	28%	72%
Chatham-Kent	\$ 106,119	\$ 67,288	\$ 157,004	\$ 1,440	low	30%	70%
St. Thomas	\$ 57,669	\$ 34,531	\$ 58,333	\$ 1,527	low	45%	55%
Tecumseh			\$ 41,155	\$ 1,661	mid	15%	85%
Brantford	\$ 115,907	\$ 109,012	\$ 167,315	\$ 1,740	mid	30%	70%
Meaford			\$ 21,338	\$ 1,868	mid	82%	18%
London	\$ 799,084	\$ 553,028	\$ 711,931	\$ 1,879	mid	56%	44%
St. Marys	\$ 13,540	\$ 18,553	\$ 13,490	\$ 1,980	mid	89%	11%
Kitchener	\$ 339,407	\$ 365,825	\$ 495,346	\$ 2,209	high	57%	43%
Lambton Shores	\$ 17,992	\$ 16,368	\$ 25,697	\$ 2,209	high	60%	40%
Cambridge	\$ 220,122	\$ 277,063	\$ 307,020	\$ 2,337	high	39%	61%
North Dumfries	\$ 16,545	\$ 15,305	\$ 30,110	\$ 3,056	high	43%	57%
Wilmot	\$ 54,255	\$ 50,434	\$ 69,314	\$ 3,705	high	70%	30%
Guelph	\$ 303,239	\$ 282,158	\$ 491,554	\$ 3,960	high	36%	64%
Middlesex Centre	\$ 56,423	\$ 52,261	\$ 81,670	\$ 4,924	high	39%	61%
Woolwich	\$ 74,025	\$ 87,100	\$ 109,093	\$ 5,072	high	57%	43%
Kingsville	\$ 31,954	\$ 31,498	\$ 128,831	\$ 6,006	high	14%	86%
Stratford	\$ 64,506	\$ 33,548	\$ 236,503	\$ 7,487	high	8%	92%
Waterloo	\$ 326,685	\$ 334,481	\$ 814,714	\$ 7,636	high	39%	61%
The Blue Mountains	\$ 62,100	\$ 50,795	\$ 58,983	\$ 8,210	high		
Southwest Average				\$ 2,991			

Municipal Financial Indicators



Municipal Financial Indicators

The ***Municipal Financial Indicators*** section of the report includes a number of indicators to assist municipalities in understanding the financial aspects of each municipality included in the study. It should be noted that all Water and Wastewater indicators have been included in the Water/Wastewater section of the report. It should also be noted that a number of the indicators in this section have changed from previous reports due to the change in the FIRs and reporting.

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

Evaluating a Municipality's Financial Condition

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

Evaluating a municipality's financial condition is a complex process that involves sorting through a number of factors. The factors include:

- the state of the economy
- service levels and standards of the municipality
- population level
- composition of the community
- local business climate
- internal finances of the municipality

Many of these are difficult to isolate and quantify. Relationships between the factors add to the complexity. Some are more important than others, but often cannot be determined until all the factors have been assembled.

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

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

Financial Position

A municipality's financial position is defined as the total fund balances including equity in business government enterprises less the amount to be recovered in future years associated with long term liabilities. A comparison was made of each municipality's overall financial position (assets less liabilities) over time. This is calculated as follows:

- Accumulated net revenue or deficit of the operating fund—this is the current year's operating surplus or deficit
- Plus the capital fund position—this is the surplus or deficit in the capital fund
- Plus the reserves and discretionary reserve funds—this does not include obligatory reserve funds such as DCs and park dedication which must be used for specific purposes
- Plus equity in business enterprises—this is the municipality's share in hydro operations
- Less long term liabilities—this is the debt outstanding
- Less post employment benefits—this includes accumulated sick leave, vacation pay and WSIB claims

Financial Position Per Capita—Trend 2008-2010

Municipality	2008 Municipal Position Per Capita	2009 Municipal Position Per Capita	2010 Municipal Position Per Capita
Stratford	\$ (962)	\$ (1,790)	\$ (1,959)
Toronto	\$ (1,170)	\$ (1,430)	\$ (1,612)
Prince Edward County	\$ (278)	\$ (709)	\$ (1,380)
St. Marys	N/A	\$ (1,374)	\$ (1,338)
King	\$ (806)	\$ (1,010)	\$ (1,278)
Barrie	\$ 110	\$ (834)	\$ (1,244)
Meaford	N/A	N/A	\$ (1,242)
Ottawa	\$ (508)	\$ (1,020)	\$ (1,173)
Brockville	\$ (589)	\$ (862)	\$ (1,118)
Thunder Bay	\$ (496)	\$ (405)	\$ (964)
Gravenhurst	\$ (400)	\$ (383)	\$ (937)
Middlesex Centre	\$ 1,115	\$ 150	\$ (775)
Kingston	\$ (751)	\$ (775)	\$ (758)
Whitchurch-Stouffville	\$ 500	\$ (28)	\$ (758)
Kawartha Lakes	\$ (567)	\$ (746)	\$ (686)
Tillsonburg	\$ (444)	\$ (763)	\$ (659)
Chatham-Kent	\$ (678)	\$ (583)	\$ (635)
Oshawa	\$ (529)	\$ (591)	\$ (615)
Leamington	\$ (127)	\$ (557)	\$ (597)
Orangeville	\$ (682)	\$ (694)	\$ (572)
Timmins	\$ (305)	\$ (435)	\$ (521)
Tecumseh	N/A	N/A	\$ (489)
Central Elgin	\$ (255)	\$ (425)	\$ (400)
Huntsville	N/A	\$ 161	\$ (178)
Kingsville	\$ 189	\$ 184	\$ (172)
Sarnia	\$ (251)	\$ (254)	\$ (126)
London	\$ (15)	\$ (95)	\$ (87)
Georgina	\$ (124)	\$ (89)	\$ (67)
Quinte West	\$ 213	\$ 66	\$ 2
Innisfil	N/A	N/A	\$ 36
Penetanguishene	N/A	N/A	\$ 59
Port Colborne	\$ (15)	\$ 60	\$ 74
Wainfleet	\$ 250	\$ (7)	\$ 149
North Bay	\$ 339	\$ 118	\$ 157
Guelph	\$ 472	\$ 127	\$ 214
Caledon	\$ 410	\$ 273	\$ 220
Fort Erie	\$ 348	\$ 318	\$ 255
Windsor	\$ 1,195	\$ (373)	\$ 290
Welland	\$ 411	\$ 345	\$ 312
Hamilton	\$ 629	\$ 322	\$ 360
Newmarket	\$ 363	\$ 401	\$ 392
Clarington	\$ 422	\$ 384	\$ 398
East Gwillimbury	\$ 278	\$ 412	\$ 419
St. Catharines	\$ 573	\$ 527	\$ 430
Seguin	N/A	N/A	\$ 520
Sault Ste. Marie	\$ 809	\$ 738	\$ 536
Cambridge	\$ 642	\$ 606	\$ 537
Niagara Falls	\$ 1,226	\$ 893	\$ 549
Waterloo	\$ 526	\$ 576	\$ 633

Municipality	2008 Municipal Position Per Capita	2009 Municipal Position Per Capita	2010 Municipal Position Per Capita
Kitchener	N/A	\$ 700	\$ 661
St. Thomas	\$ 765	\$ 765	\$ 738
Greater Sudbury	\$ 795	\$ 677	\$ 776
Vaughan	\$ 1,275	\$ 921	\$ 785
Ajax	\$ 704	\$ 764	\$ 799
Woolwich	\$ 991	\$ 781	\$ 802
Mississauga	\$ 929	\$ 899	\$ 815
Bracebridge	\$ 985	\$ 972	\$ 821
Wilmot	\$ 1,090	\$ 1,011	\$ 822
Halton Hills	\$ 921	\$ 845	\$ 823
Milton	\$ 1,104	\$ 879	\$ 837
Whitby	\$ 871	\$ 876	\$ 841
Wellesley	\$ 1,169	\$ 898	\$ 842
Burlington	\$ 962	\$ 905	\$ 885
Pickering	\$ 843	\$ 876	\$ 888
Cornwall	\$ 944	N/A	\$ 890
Thorold	\$ 1,314	\$ 1,372	\$ 907
Aurora	\$ 1,041	\$ 788	\$ 919
Brampton	\$ 1,061	\$ 966	\$ 966
Brantford	\$ 1,471	\$ 1,172	\$ 986
West Lincoln	\$ 1,096	\$ 1,068	\$ 1,015
North Dumfries	\$ 474	\$ 1,283	\$ 1,131
Peterborough	\$ 940	\$ 1,067	\$ 1,155
Markham	\$ 1,245	\$ 1,250	\$ 1,201
Niagara-on-the-Lake	\$ 1,191	\$ 1,322	\$ 1,235
Grimsby	\$ 1,271	\$ 1,294	\$ 1,235
Fort Frances	N/A	N/A	\$ 1,269
Lincoln	\$ 1,247	\$ 1,142	\$ 1,299
Kenora	N/A	N/A	\$ 1,324
Oakville	\$ 1,098	\$ 994	\$ 1,356
The Blue Mountains	N/A	N/A	\$ 1,591
Average	\$ 418	\$ 238	\$ 185
Median	\$ 500	\$ 345	\$ 376
Minimum	\$ (1,170)	\$ (1,790)	\$ (1,959)
Maximum	\$ 1,471	\$ 1,372	\$ 1,591
District Muskoka	\$ (1,060)	\$ (1,079)	\$ (922)
York Region	\$ (484)	\$ (641)	\$ (839)
Waterloo Region	\$ (108)	\$ (278)	\$ (301)
Niagara Region	\$ 118	\$ 6	\$ (50)
Peel Region	\$ 635	\$ 426	\$ 187
Durham Region	\$ 615	\$ 735	\$ 836
Halton Region	\$ 932	\$ 1,041	\$ 1,173
Average	\$ 93	\$ 30	\$ 12
Median	\$ 118	\$ 6	\$ (50)
Minimum	\$ (1,060)	\$ (1,079)	\$ (922)
Maximum	\$ 932	\$ 1,041	\$ 1,173

Financial Position Per Capita By Geographic Location—Trend 2008-2010

Municipality	2008 Municipal Position Per Capita	2009 Municipal Position Per Capita	2010 Municipal Position Per Capita
Prince Edward County	\$ (278)	\$ (709)	\$ (1,380)
Ottawa	\$ (508)	\$ (1,020)	\$ (1,173)
Brockville	\$ (589)	\$ (862)	\$ (1,118)
Kingston	\$ (751)	\$ (775)	\$ (758)
Kawartha Lakes	\$ (567)	\$ (746)	\$ (686)
Quinte West	\$ 213	\$ 66	\$ 2
Cornwall	\$ 944	N/A	\$ 890
Peterborough	\$ 940	\$ 1,067	\$ 1,155
Eastern Average	\$ (75)	\$ (426)	\$ (384)
Toronto	\$ (1,170)	\$ (1,430)	\$ (1,612)
King	\$ (806)	\$ (1,010)	\$ (1,278)
Whitchurch-Stouffville	\$ 500	\$ (28)	\$ (758)
Oshawa	\$ (529)	\$ (591)	\$ (615)
Georgina	\$ (124)	\$ (89)	\$ (67)
Caledon	\$ 410	\$ 273	\$ 220
Newmarket	\$ 363	\$ 401	\$ 392
Clarington	\$ 422	\$ 384	\$ 398
East Gwillimbury	\$ 278	\$ 412	\$ 419
Vaughan	\$ 1,275	\$ 921	\$ 785
Ajax	\$ 704	\$ 764	\$ 799
Mississauga	\$ 929	\$ 899	\$ 815
Halton Hills	\$ 921	\$ 845	\$ 823
Milton	\$ 1,104	\$ 879	\$ 837
Whitby	\$ 871	\$ 876	\$ 841
Burlington	\$ 962	\$ 905	\$ 885
Pickering	\$ 843	\$ 876	\$ 888
Aurora	\$ 1,041	\$ 788	\$ 919
Brampton	\$ 1,061	\$ 966	\$ 966
Markham	\$ 1,245	\$ 1,250	\$ 1,201
Oakville	\$ 1,098	\$ 994	\$ 1,356
GTA Average	\$ 543	\$ 442	\$ 391
Port Colborne	\$ (15)	\$ 60	\$ 74
Wainfleet	\$ 250	\$ (7)	\$ 149
Fort Erie	\$ 348	\$ 318	\$ 255
Welland	\$ 411	\$ 345	\$ 312
Hamilton	\$ 629	\$ 322	\$ 360
St. Catharines	\$ 573	\$ 527	\$ 430
Niagara Falls	\$ 1,226	\$ 893	\$ 549
Thorold	\$ 1,314	\$ 1,372	\$ 907
West Lincoln	\$ 1,096	\$ 1,068	\$ 1,015
Niagara-on-the-Lake	\$ 1,191	\$ 1,322	\$ 1,235
Grimsby	\$ 1,271	\$ 1,294	\$ 1,235
Lincoln	\$ 1,247	\$ 1,142	\$ 1,299
Niag./Ham. Average	\$ 795	\$ 721	\$ 652

Municipality	2008 Municipal Position Per Capita	2009 Municipal Position Per Capita	2010 Municipal Position Per Capita
Thunder Bay	\$ (496)	\$ (405)	\$ (964)
Timmins	\$ (305)	\$ (435)	\$ (521)
North Bay	\$ 339	\$ 118	\$ 157
Seguin	N/A	N/A	\$ 520
Sault Ste. Marie	\$ 809	\$ 738	\$ 536
Greater Sudbury	\$ 795	\$ 677	\$ 776
Fort Frances	N/A	N/A	\$ 1,269
Kenora	N/A	N/A	\$ 1,324
North Average	\$ 228	\$ 139	\$ 387
Barrie	\$ 110	\$ (834)	\$ (1,244)
Gravenhurst	\$ (400)	\$ (383)	\$ (937)
Orangeville	\$ (682)	\$ (694)	\$ (572)
Huntsville	N/A	\$ 161	\$ (178)
Innisfil	N/A	N/A	\$ 36
Penetanguishene	N/A	N/A	\$ 59
Bracebridge	\$ 985	\$ 972	\$ 821
Simcoe/Musk./Duff	\$ 3	\$ (156)	\$ (288)
Stratford	\$ (962)	\$ (1,790)	\$ (1,959)
St. Marys	N/A	\$ (1,374)	\$ (1,338)
Meaford	N/A	N/A	\$ (1,242)
Middlesex Centre	\$ 1,115	\$ 150	\$ (775)
Tillsonburg	\$ (444)	\$ (763)	\$ (659)
Chatham-Kent	\$ (678)	\$ (583)	\$ (635)
Leamington	\$ (127)	\$ (557)	\$ (597)
Tecumseh	N/A	N/A	\$ (489)
Central Elgin	\$ (255)	\$ (425)	\$ (400)
Kingsville	\$ 189	\$ 184	\$ (172)
Sarnia	\$ (251)	\$ (254)	\$ (126)
London	\$ (15)	\$ (95)	\$ (87)
Guelph	\$ 472	\$ 127	\$ 214
Windsor	\$ 1,195	\$ (373)	\$ 290
Cambridge	\$ 642	\$ 606	\$ 537
Waterloo	\$ 526	\$ 576	\$ 633
Kitchener	N/A	\$ 700	\$ 661
St. Thomas	\$ 765	\$ 765	\$ 738
Woolwich	\$ 991	\$ 781	\$ 802
Wilmot	\$ 1,090	\$ 1,011	\$ 822
Wellesley	\$ 1,169	\$ 898	\$ 842
Brantford	\$ 1,471	\$ 1,172	\$ 986
North Dumfries	\$ 474	\$ 1,283	\$ 1,131
The Blue Mountains	N/A	N/A	\$ 1,591
Southwest Average	\$ 388	\$ 97	\$ 32
District Muskoka	\$ (1,060)	\$ (1,079)	\$ (922)
York Region	\$ (484)	\$ (641)	\$ (839)
Waterloo Region	\$ (108)	\$ (278)	\$ (301)
Niagara Region	\$ 118	\$ 6	\$ (50)
Peel Region	\$ 635	\$ 426	\$ 187
Durham Region	\$ 615	\$ 735	\$ 836
Halton Region	\$ 932	\$ 1,041	\$ 1,173
Regional Average	\$ 93	\$ 30	\$ 12

Operating Surplus and Operating Surplus Ratio

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

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

Operating Surplus

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

Operating Surplus Ratio

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. A negative ratio indicates the percentage increase that would be required to achieve a break-even operating result. A positive ratio indicates the percentage of total revenues to help fund capital expenditures.

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of own source revenues. A negative ratio indicates the percentage increase in total rates that would be required to achieve a break-even result. Municipalities consistently achieving operating surpluses, having regard to asset management and meeting service level needs, are a good indication of financial sustainability.

2010 Operating Surplus and Operating Surplus Ratio

(Sorted by tax operating ratio—last column)

Municipality	Total Operating Surplus	Total Own Source Revenues	Total Operating Surplus Ratio	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Wellesley	\$ (3,737,380)	\$ 5,109,038	-73.2%	\$ (3,737,380)	\$ 5,109,038	-73.2%
Quinte West	\$ (24,377,112)	\$ 56,709,693	-43.0%	\$ (22,304,176)	\$ 45,745,909	-48.8%
Huntsville	\$ (4,405,970)	\$ 14,196,165	-31.0%	\$ (4,405,970)	\$ 14,196,165	-31.0%
Wilmot	\$ (2,091,993)	\$ 12,979,510	-16.1%	\$ (2,760,733)	\$ 9,754,782	-28.3%
Meaford	\$ (3,366,530)	\$ 14,264,048	-23.6%	\$ (2,840,047)	\$ 11,675,683	-24.3%
Woolwich	\$ (2,778,951)	\$ 16,202,592	-17.2%	\$ (3,177,346)	\$ 13,321,065	-23.9%
Kingsville	\$ (5,069,105)	\$ 21,183,466	-23.9%	\$ (3,003,496)	\$ 13,649,306	-22.0%
Thorold	\$ (1,730,151)	\$ 19,048,708	-9.1%	\$ (2,886,429)	\$ 13,542,597	-21.3%
Brampton	\$ (69,398,001)	\$ 389,480,208	-17.8%	\$ (69,398,001)	\$ 389,480,208	-17.8%
The Blue Mountains	\$ (3,403,074)	\$ 18,793,046	-18.1%	\$ (2,379,794)	\$ 13,550,653	-17.6%
Caledon	\$ (9,192,157)	\$ 53,304,941	-17.2%	\$ (9,192,157)	\$ 53,304,941	-17.2%
Markham	\$ (34,067,546)	\$ 260,051,959	-13.1%	\$ (32,139,019)	\$ 191,457,822	-16.8%
PEC	\$ (5,210,958)	\$ 36,567,188	-14.3%	\$ (5,181,085)	\$ 32,271,135	-16.1%
Sault Ste. Marie	\$ (13,125,946)	\$ 154,809,949	-8.5%	\$ (19,283,658)	\$ 132,158,880	-14.6%
Brockville	\$ (4,520,448)	\$ 41,680,856	-10.8%	\$ (5,057,869)	\$ 34,978,888	-14.5%
Halton Hills	\$ (6,059,027)	\$ 42,895,591	-14.1%	\$ (6,059,027)	\$ 42,895,591	-14.1%
Thunder Bay	\$ (48,058,352)	\$ 369,024,407	-13.0%	\$ (43,866,606)	\$ 335,495,293	-13.1%
Tecumseh	\$ (3,994,625)	\$ 28,138,044	-14.2%	\$ (2,592,966)	\$ 19,950,739	-13.0%
Mississauga	\$ (73,738,703)	\$ 568,454,214	-13.0%	\$ (73,738,703)	\$ 568,454,214	-13.0%
Fort Erie	\$ (572,831)	\$ 38,314,146	-1.5%	\$ (3,061,519)	\$ 23,631,592	-13.0%
Clarington	\$ (7,402,983)	\$ 58,507,985	-12.7%	\$ (7,402,983)	\$ 58,507,985	-12.7%
Welland	\$ (4,013,283)	\$ 59,668,286	-6.7%	\$ (4,937,071)	\$ 39,378,235	-12.5%
Milton	\$ (8,023,935)	\$ 70,126,384	-11.4%	\$ (8,023,935)	\$ 70,126,384	-11.4%
Aurora	\$ (7,227,971)	\$ 52,242,502	-13.8%	\$ (4,719,364)	\$ 41,574,660	-11.4%
Orangeville	\$ (2,499,432)	\$ 38,234,033	-6.5%	\$ (3,362,014)	\$ 29,866,828	-11.3%
Gravenhurst	\$ (1,098,251)	\$ 10,380,055	-10.6%	\$ (1,098,251)	\$ 10,380,055	-10.6%
Middlesex Centre	\$ (2,354,648)	\$ 14,938,091	-15.8%	\$ (1,283,495)	\$ 12,156,497	-10.6%
King	\$ (3,646,696)	\$ 26,828,761	-13.6%	\$ (2,451,195)	\$ 25,054,794	-9.8%
Vaughan	\$ (41,797,371)	\$ 289,958,880	-14.4%	\$ (20,070,642)	\$ 211,894,809	-9.5%
Toronto	\$ (356,851,456)	\$ 7,902,105,819	-4.5%	\$ (651,425,404)	\$ 7,149,462,066	-9.1%
Newmarket	\$ (3,613,187)	\$ 79,092,710	-4.6%	\$ (5,149,070)	\$ 58,062,451	-8.9%
Innisfil	\$ (2,338,841)	\$ 36,718,299	-6.4%	\$ (2,581,546)	\$ 29,205,889	-8.8%
Whitchurch-Stouffville	\$ (2,564,670)	\$ 35,242,436	-7.3%	\$ (2,564,670)	\$ 29,267,691	-8.8%
East Gwillimbury	\$ (2,880,486)	\$ 19,529,169	-14.7%	\$ (1,153,433)	\$ 16,238,295	-7.1%
St. Thomas	\$ (1,792,247)	\$ 65,299,779	-2.7%	\$ (3,145,383)	\$ 51,214,456	-6.1%
Sequin	\$ (745,035)	\$ 12,866,428	-5.8%	\$ (745,035)	\$ 12,866,428	-5.8%
Fort Frances	\$ (239,616)	\$ 19,490,903	-1.2%	\$ (850,227)	\$ 14,953,085	-5.7%
Grimsby	\$ (678,332)	\$ 21,932,643	-3.1%	\$ (919,563)	\$ 17,164,375	-5.4%
Pickering	\$ (3,520,773)	\$ 69,393,863	-5.1%	\$ (3,520,773)	\$ 69,393,863	-5.1%
Georgina	\$ 1,604,052	\$ 39,377,420	4.1%	\$ (1,685,145)	\$ 36,749,980	-4.6%
St. Marys	\$ (440,132)	\$ 14,453,847	-3.0%	\$ (495,735)	\$ 12,244,854	-4.0%
Hamilton	\$ 103,935,139	\$ 1,104,440,702	9.4%	\$ (29,813,114)	\$ 956,235,028	-3.1%
Cambridge	\$ (5,256,198)	\$ 137,551,537	-3.8%	\$ (2,797,687)	\$ 96,102,591	-2.9%
St Catharines	\$ 3,748,879	\$ 124,782,092	3.0%	\$ (1,916,282)	\$ 108,458,616	-1.8%
Stratford	\$ 2,833,228	\$ 76,062,200	3.7%	\$ (1,120,744)	\$ 66,974,996	-1.7%
Windsor	\$ 13,634,656	\$ 503,179,678	2.7%	\$ (5,681,418)	\$ 446,789,376	-1.3%
Brantford	\$ 7,406,219	\$ 212,984,839	3.5%	\$ (2,229,586)	\$ 177,938,454	-1.3%
Guelph	\$ 371,464	\$ 267,887,795	0.1%	\$ (2,829,518)	\$ 228,691,535	-1.2%

2010 Operating Surplus and Operating Surplus Ratio (cont'd)

Municipality	Total Operating Surplus	Total Own Source Revenues	Total Operating Surplus Ratio	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Timmins	\$ 2,518,570	\$ 87,833,484	2.9%	\$ (516,521)	\$ 73,757,698	-0.7%
North Bay	\$ (2,590,633)	\$ 108,339,027	-2.4%	\$ (610,560)	\$ 90,247,275	-0.7%
Tillsonburg	\$ (81,776)	\$ 16,898,383	-0.5%	\$ (81,776)	\$ 16,898,383	-0.5%
Burlington	\$ (565,712)	\$ 180,185,894	-0.3%	\$ (565,712)	\$ 180,185,894	-0.3%
Ottawa	\$ 36,476,755	\$ 2,198,170,474	1.7%	\$ (2,111,581)	\$ 1,966,568,858	-0.1%
Lincoln	\$ 1,308,714	\$ 16,008,774	8.2%	\$ 19,836	\$ 13,225,082	0.1%
Kawartha Lakes	\$ (2,276,282)	\$ 118,477,371	-1.9%	\$ 159,449	\$ 105,894,535	0.2%
Greater Sudbury	\$ 6,181,330	\$ 340,199,366	1.8%	\$ 2,200,407	\$ 289,034,248	0.8%
Kingston	\$ 9,066,273	\$ 317,046,373	2.9%	\$ 2,969,010	\$ 276,184,618	1.1%
Sarnia	\$ (4,021,740)	\$ 106,276,331	-3.8%	\$ 1,483,803	\$ 77,002,085	1.9%
Niagara Falls	\$ 2,870,150	\$ 102,146,568	2.8%	\$ 2,247,953	\$ 86,165,555	2.6%
Oshawa	\$ 3,804,714	\$ 139,259,912	2.7%	\$ 3,804,714	\$ 139,259,912	2.7%
Waterloo	\$ 3,169,970	\$ 128,043,736	2.5%	\$ 2,795,618	\$ 95,771,876	2.9%
Penetanguishene	\$ 972,705	\$ 12,318,892	7.9%	\$ 276,992	\$ 8,984,289	3.1%
Whitby	\$ 3,076,291	\$ 98,350,626	3.1%	\$ 3,076,291	\$ 98,350,626	3.1%
Chatham-Kent	\$ 3,018,287	\$ 187,142,460	1.6%	\$ 5,028,787	\$ 158,849,933	3.2%
London	\$ 57,402,935	\$ 758,097,313	7.6%	\$ 22,187,541	\$ 632,457,578	3.5%
West Lincoln	\$ 182,649	\$ 9,496,140	1.9%	\$ 278,764	\$ 7,934,615	3.5%
Bracebridge	\$ 568,518	\$ 14,059,190	4.0%	\$ 568,518	\$ 14,059,190	4.0%
Ajax	\$ 3,169,199	\$ 72,255,578	4.4%	\$ 3,169,199	\$ 72,255,578	4.4%
Peterborough	\$ 16,122,182	\$ 170,739,592	9.4%	\$ 7,185,180	\$ 142,588,150	5.0%
Port Colborne	\$ 1,140,288	\$ 20,199,561	5.6%	\$ 1,017,681	\$ 16,951,154	6.0%
Wainfleet	\$ 296,623	\$ 4,799,958	6.2%	\$ 296,623	\$ 4,799,958	6.2%
North Dumfries	\$ 316,942	\$ 4,678,634	6.8%	\$ 316,942	\$ 4,673,861	6.8%
Kitchener	\$ 36,022,560	\$ 328,450,294	11.0%	\$ 18,435,873	\$ 261,342,198	7.1%
Barrie	\$ (10,035,060)	\$ 238,783,066	-4.2%	\$ 15,759,468	\$ 204,448,743	7.7%
Kenora	\$ 2,035,670	\$ 34,305,147	5.9%	\$ 2,306,607	\$ 29,249,949	7.9%
Central Elgin	\$ 1,279,297	\$ 16,162,217	7.9%	\$ 2,034,975	\$ 13,311,807	15.3%
Niagara on the Lake	\$ 2,810,616	\$ 21,436,155	13.1%	\$ 2,874,736	\$ 14,893,501	19.3%
Oakville	\$ 53,621,222	\$ 272,170,897	19.7%	\$ 53,621,222	\$ 272,170,897	19.7%
Cornwall	\$ 19,820,595	\$ 94,914,804	20.9%	\$ 16,339,435	\$ 80,840,732	20.2%
Leamington	\$ 7,076,816	\$ 48,970,818	14.5%	\$ 9,470,598	\$ 30,774,672	30.8%
Average	\$ (4,869,901)	\$ 247,383,774	-4.6%	\$ (11,437,490)	\$ 219,008,903	-5.7%
Median	\$ (921,643)	\$ 57,608,839	-2.9%	\$ (1,800,714)	\$ 48,480,183	-4.3%
Minimum	\$ (356,851,456)	\$ 4,678,634	-73.2%	\$ (651,425,404)	\$ 4,673,861	-73.2%
Maximum	\$ 103,935,139	\$ 7,902,105,819	20.9%	\$ 53,621,222	\$ 7,149,462,066	30.8%
Niagara Region	\$ 7,458,076	\$ 524,112,380	1.4%	\$ (17,483,778)	\$ 422,063,778	-4.1%
Waterloo Region	\$ (9,368,575)	\$ 565,924,258	-1.7%	\$ (18,797,589)	\$ 484,436,982	-3.9%
Peel Region	\$ (23,180,908)	\$ 1,335,962,145	-1.7%	\$ 2,823,642	\$ 1,106,634,613	0.3%
Durham Region	\$ 40,417,134	\$ 760,721,987	5.3%	\$ 31,324,546	\$ 589,373,123	5.3%
Muskoka District	\$ 10,312,721	\$ 109,990,086	9.4%	\$ 12,620,714	\$ 96,909,484	13.0%
Halton Region	\$ 70,796,014	\$ 560,538,906	12.6%	\$ 60,454,235	\$ 418,475,330	14.4%
York Region	\$ 133,572,505	\$ 1,134,871,857	11.8%	\$ 267,360,341	\$ 970,031,476	27.6%
Average	\$ 32,858,138	\$ 713,160,231	5.3%	\$ 48,328,873	\$ 583,989,255	7.5%
Median	\$ 10,312,721	\$ 565,924,258	5.3%	\$ 12,620,714	\$ 484,436,982	5.3%
Minimum	\$ (23,180,908)	\$ 109,990,086	-1.7%	\$ (18,797,589)	\$ 96,909,484	-4.1%
Maximum	\$ 133,572,505	\$ 1,335,962,145	12.6%	\$ 267,360,341	\$ 1,106,634,613	27.6%

Asset Consumption Ratio

(Sorted by 2010 asset consumption ratio—last column)

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

Municipalities	2009 Asset Consumption Ratio	2010 Asset Consumption Ratio
Vaughan	8.1%	9.6%
Mississauga	14.3%	14.9%
Markham	13.6%	17.0%
Georgina	22.2%	21.0%
Woolwich	21.9%	21.5%
Whitchurch-Stouffville	26.1%	22.9%
Grimsby	23.9%	23.4%
Niagara-on-the-Lake	29.1%	24.1%
St. Marys	25.8%	24.3%
Aurora	19.1%	24.6%
Barrie	23.8%	24.6%
Brampton	25.0%	24.9%
Ottawa	26.2%	25.7%
Ajax	21.7%	26.4%
Central Elgin	29.0%	26.4%
Innisfil	N/A	26.4%
Middlesex Centre	35.6%	29.0%
Penetanguishene	N/A	29.3%
Oakville	29.2%	29.6%
Whitby	28.5%	29.6%
Huntsville	29.2%	30.2%
West Lincoln	38.7%	31.1%
The Blue Mountains	30.5%	31.4%
Waterloo	27.4%	31.4%
Tecumseh	N/A	31.5%
Milton	31.3%	31.6%
Newmarket	31.2%	32.2%
Burlington	32.2%	32.5%
London	33.0%	32.8%
Stratford	32.8%	32.9%
Leamington	35.8%	34.1%
Clarington	32.7%	34.1%
Kenora	N/A	34.3%
Welland	35.9%	34.3%
East Gwillimbury	33.2%	34.6%
Kitchener	35.5%	34.7%
Sarnia	34.1%	34.8%
Kingston	38.8%	34.9%
Tillsonburg	N/A	35.0%
Fort Erie	37.6%	35.1%
Thorold	44.0%	35.2%
Gravenhurst	35.2%	35.6%
Oshawa	33.9%	35.7%
Prince Edward County	40.7%	36.0%
Hamilton	36.4%	36.0%

Municipalities	2009 Asset Consumption Ratio	2010 Asset Consumption Ratio
Orangeville	33.7%	36.3%
Sault Ste. Marie	36.2%	36.3%
Bracebridge	37.6%	36.9%
North Dumfries	35.2%	36.9%
Niagara Falls	34.2%	36.9%
Sequin	N/A	37.1%
Windsor	32.4%	37.4%
Fort Frances	N/A	39.1%
Cambridge	38.1%	39.1%
North Bay	43.3%	39.8%
Peterborough	40.0%	40.3%
Wilmot	44.4%	40.4%
St. Catharines	43.5%	40.4%
Port Colborne	40.8%	40.7%
Toronto	39.1%	40.9%
Lincoln	48.7%	41.9%
Chatham-Kent	45.7%	42.3%
Guelph	42.0%	42.9%
Halton Hills	42.5%	43.0%
King	43.8%	43.5%
St. Thomas	42.9%	43.8%
Meaford	N/A	43.9%
Kingsville	42.2%	43.9%
Brantford	48.6%	44.6%
Timmins	51.0%	45.4%
Greater Sudbury	50.9%	46.2%
Wainfleet	46.3%	46.2%
Cornwall	N/A	46.9%
Caledon	42.4%	48.6%
Kawartha Lakes	55.2%	49.0%
Pickering	47.9%	49.2%
Brockville	48.4%	49.6%
Thunder Bay	51.2%	53.3%
Wellesley	53.0%	53.5%
Quinte West	60.7%	59.7%
Average	35.9%	35.4%
Median	35.8%	35.1%
Minimum	8.1%	9.6%
Maximum	60.7%	59.7%
Region Halton	24.8%	23.4%
Region Peel	28.8%	25.4%
Region Durham	30.4%	27.8%
Region York	37.7%	29.9%
District of Muskoka	41.2%	37.8%
Region Waterloo	34.5%	40.7%
Region Niagara	36.3%	41.7%
Average	33.4%	32.4%
Median	34.5%	29.9%
Minimum	24.8%	23.4%
Maximum	41.2%	41.7%

Reserves

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

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

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

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

Tax Discretionary Reserves (less WWW) as % of Taxation

(Sorted by 2010 reserve %—last column)

Municipality	2006	2007	2008	2009	2010
Meaford	N/A	N/A	N/A	N/A	4%
Brockville	59%	53%	48%	39%	11%
Orangeville	5%	N/A	N/A	N/A	14%
Tillsonburg	32%	32%	34%	N/A	14%
Kawartha Lakes	36%	29%	27%	30%	17%
Kitchener	53%	48%	N/A	25%	21%
Ottawa	35%	35%	28%	21%	22%
Penetanguishene	N/A	N/A	N/A	N/A	23%
St. Thomas	19%	38%	46%	38%	25%
Timmins	28%	28%	35%	29%	27%
North Bay	28%	31%	40%	27%	28%
Sault Ste. Marie	53%	52%	25%	49%	28%
Sarnia	26%	25%	19%	31%	29%
Prince Edward County	N/A	43%	47%	N/A	30%
Oshawa	27%	26%	28%	31%	33%
Brantford	33%	38%	48%	32%	36%
Kingsville	N/A	N/A	54%	N/A	37%
Toronto	35%	35%	38%	41%	38%
Fort Frances	N/A	N/A	N/A	N/A	38%
Greater Sudbury	43%	48%	51%	39%	41%
Fort Erie	50%	47%	51%	48%	41%
Windsor	23%	27%	40%	39%	43%
Seguin	N/A	N/A	N/A	N/A	44%
Central Elgin	41%	42%	60%	48%	44%
Innisfil	N/A	N/A	N/A	N/A	46%
Wainfleet	N/A	57%	46%	40%	47%
Niagara-on-the-Lake	83%	83%	82%	55%	47%
Quinte West	N/A	66%	63%	50%	49%
Halton Hills	38%	29%	47%	31%	50%
Huntsville	48%	37%	N/A	46%	51%
London	37%	42%	45%	49%	51%
Guelph	36%	35%	38%	35%	52%
Chatham-Kent	41%	43%	58%	55%	53%
Stratford	66%	59%	63%	48%	53%
Cambridge	97%	69%	66%	61%	56%
Waterloo	62%	55%	75%	69%	57%
Georgina	30%	35%	38%	53%	57%
King	44%	41%	101%	95%	58%
Whitchurch-Stouffville	120%	100%	95%	75%	60%
Leamington	44%	44%	54%	60%	60%
Pickering	57%	56%	58%	60%	61%
Bracebridge	60%	55%	93%	N/A	61%
Hamilton	56%	54%	69%	63%	64%
Peterborough	59%	53%	70%	71%	64%
Middlesex Centre	73%	111%	101%	83%	65%
Niagara Falls	46%	83%	117%	102%	65%
St. Marys	77%	72%	67%	66%	65%
Woolwich	125%	169%	159%	87%	67%
Newmarket	58%	42%	69%	66%	67%
Thunder Bay	61%	63%	67%	55%	68%
Kingston	56%	59%	55%	66%	69%
Barrie	36%	44%	73%	72%	71%
Caledon	150%	107%	158%	87%	71%

Municipality	2006	2007	2008	2009	2010
Port Colborne	34%	60%	69%	N/A	71%
Burlington	57%	57%	67%	72%	72%
Welland	93%	84%	81%	77%	76%
East Gwillimbury	45%	25%	60%	76%	77%
Wilmot	114%	145%	130%	108%	81%
Cornwall	N/A	N/A	N/A	N/A	81%
Ajax	64%	67%	77%	94%	83%
Wellesley	151%	149%	195%	116%	84%
Brampton	135%	126%	106%	100%	84%
Gravenhurst	147%	130%	119%	88%	85%
Tecumseh	N/A	N/A	N/A	N/A	86%
Lincoln	79%	84%	85%	90%	92%
St. Catharines	100%	99%	106%	93%	93%
Whitby	85%	94%	102%	102%	93%
West Lincoln	N/A	75%	135%	118%	93%
Kenora	N/A	N/A	N/A	N/A	94%
Oakville	50%	52%	57%	64%	99%
The Blue Mountains	N/A	N/A	N/A	N/A	103%
Grimsby	130%	121%	130%	N/A	108%
Mississauga	219%	201%	183%	145%	117%
Vaughan	174%	159%	139%	115%	117%
Milton	115%	133%	159%	149%	126%
Clarington	163%	157%	158%	138%	132%
Markham	104%	118%	109%	121%	141%
North Dumfries	N/A	101%	111%	N/A	144%
Aurora	185%	177%	180%	177%	161%
Thorold	244%	238%	232%	224%	220%
Average	72%	72%	80%	71%	65%
Median	56%	55%	67%	63%	60%
Minimum	5%	12%	16%	21%	4%
Maximum	244%	238%	232%	224%	220%
Region Waterloo	48%	46%	50%	36%	44%
Region Niagara	49%	49%	59%	51%	46%
District Muskoka	40%	46%	53%	52%	57%
Region Durham	69%	76%	83%	93%	100%
Region Halton	96%	96%	100%	110%	103%
Region Peel	124%	119%	120%	117%	115%
Region York	73%	80%	104%	110%	124%
Average	71%	73%	81%	81%	84%
Median	69%	76%	83%	93%	100%
Minimum	40%	46%	50%	36%	44%
Maximum	124%	119%	120%	117%	124%

Discretionary Reserves as a % of Own Source Revenues Trends

(Sorted by tax reserve ratio—last column)

Municipality	2009 (Total)	2010 (Total)	2009 (excluding Water/WW)	2010 (excluding Water/WW)
Meaford	N/A	6%	N/A	3%
Kitchener	7%	7%	9%	8%
Brockville	26%	7%	31%	9%
Tillsonburg	N/A	10%	N/A	10%
Orangeville	N/A	9%	N/A	11%
Kawartha Lakes	21%	13%	23%	13%
Ottawa	13%	17%	14%	15%
Toronto	21%	18%	21%	19%
Penetanguishene	N/A	33%	N/A	19%
St. Thomas	39%	36%	28%	20%
Sault Ste. Marie	30%	17%	34%	20%
Timmins	18%	17%	22%	20%
North Bay	18%	19%	20%	21%
Sarnia	20%	18%	24%	22%
Prince Edward County	N/A	21%	N/A	23%
Brantford	31%	31%	22%	24%
Oshawa	24%	26%	24%	26%
Niagara-on-the-Lake	25%	29%	28%	27%
Fort Frances	N/A	48%	N/A	28%
Kingsville	N/A	53%	N/A	28%
Greater Sudbury	24%	27%	26%	29%
Windsor	25%	26%	27%	29%
Thunder Bay	26%	28%	25%	30%
Fort Erie	27%	29%	35%	31%
Stratford	24%	26%	31%	33%
Seguin	N/A	34%	N/A	34%
Halton Hills	16%	34%	16%	34%
Innisfil	N/A	47%	N/A	35%
Waterloo	32%	26%	45%	35%
Whitchurch-Stouffville	20%	34%	20%	35%
King	57%	31%	58%	36%
Huntsville	31%	36%	31%	36%
Central Elgin	37%	33%	41%	36%
Woolwich	54%	44%	44%	36%
Wainfleet	34%	37%	34%	37%
Cambridge	31%	33%	38%	37%
Guelph	36%	49%	27%	38%
London	40%	44%	35%	38%
Chatham-Kent	37%	34%	43%	41%
Quinte West	39%	35%	44%	42%
Pickering	41%	43%	41%	43%
Bracebridge	N/A	43%	N/A	43%
Peterborough	57%	57%	47%	43%
Caledon	57%	44%	57%	44%
Kingston	52%	56%	42%	45%
Hamilton	44%	55%	43%	46%
Niagara Falls	63%	43%	70%	46%
St. Marys	39%	43%	45%	47%
Leamington	77%	72%	46%	47%
Newmarket	33%	35%	45%	47%

Municipality	2009 (Total)	2010 (Total)	2009 (excluding Water/WW)	2010 (excluding Water/WW)
Burlington	41%	48%	41%	48%
Georgina	49%	53%	45%	48%
Oakville	42%	48%	42%	48%
Middlesex Centre	59%	40%	55%	50%
Port Colborne	N/A	49%	N/A	50%
East Gwillimbury	52%	50%	50%	51%
Wilmot	50%	41%	72%	52%
Cornwall	N/A	72%	N/A	52%
Ajax	40%	52%	40%	52%
Barrie	52%	53%	53%	55%
Wellesley	80%	56%	80%	56%
Welland	39%	38%	56%	56%
Whitby	49%	59%	49%	59%
Milton	52%	60%	52%	60%
Brampton	50%	58%	50%	63%
Kenora	N/A	61%	N/A	66%
West Lincoln	84%	68%	89%	67%
Mississauga	75%	67%	75%	67%
St. Catharines	64%	63%	66%	67%
Tecumseh	N/A	75%	N/A	69%
Gravenhurst	66%	69%	66%	69%
Lincoln	77%	96%	56%	73%
Vaughan	45%	73%	42%	77%
The Blue Mountains	N/A	131%	N/A	78%
Grimsby	N/A	88%	N/A	80%
Markham	45%	70%	52%	82%
North Dumfries	N/A	90%	N/A	90%
Clarington	91%	93%	91%	93%
Aurora	92%	85%	114%	111%
Thorold	139%	147%	150%	172%
Average	44%	46%	45%	45%
Median	40%	43%	42%	42%
Minimum	7%	6%	9%	3%
Maximum	139%	147%	150%	172%
Region Niagara	49%	51%	36%	33%
Region Waterloo	37%	39%	19%	35%
District Muskoka	46%	47%	44%	48%
Region Halton	77%	76%	86%	81%
Region Peel	99%	90%	91%	85%
Region Durham	74%	86%	74%	87%
Region York	77%	84%	89%	100%
Average	65%	67%	63%	67%
Median	74%	76%	74%	81%
Minimum	37%	39%	19%	33%
Maximum	99%	90%	91%	100%

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 purpose revenue can be used to service debt and other long term obligations without receiving OMB approval. In addition to confirming that the debt is within the legislated limits, Government Finance Officers' Association (GFOA) recommends the following analysis be undertaken:

Measures of the tax and revenue base, such as

- projections of key, relevant economic variables
- population trends
- utilization trends for services underlying revenues

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

- revenues and expenditures
- net revenues available after meeting operating requirements
- reliability of revenues expected to pay debt service
- unreserved fund balance levels

Debt service obligations such as:

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

Measures of debt burden on the community such as

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

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

Tax Debt Interest as a % of Own Source Revenue

(Sorted by debt interest ratio 2010—last column)

Municipality	Tax Debt Interest	Tax Own Source Revenue	2009 Tax Debt Interest as a % of Own Sources Revenues	2010 Tax Debt Interest as a % of Own Sources Revenues
Kenora	\$ -	\$ 29,249,949	N/A	0.0%
Mississauga	\$ -	\$ 568,454,214	0.0%	0.0%
Penetanguishene	\$ -	\$ 8,984,289	N/A	0.0%
West Lincoln	\$ -	\$ 7,934,615	0.0%	0.0%
Markham	\$ -	\$ 191,457,822	0.0%	0.0%
Whitchurch-Stouffville	\$ -	\$ 29,267,691	0.1%	0.0%
Brampton	\$ 63	\$ 354,453,823	0.0%	0.0%
Cambridge	\$ 32,186	\$ 96,102,591	0.0%	0.0%
The Blue Mountains	\$ 9,807	\$ 13,550,653	N/A	0.1%
Wainfleet	\$ 11,037	\$ 4,799,958	0.2%	0.2%
Georgina	\$ 89,721	\$ 36,749,980	0.4%	0.2%
Middlesex Centre	\$ 33,654	\$ 12,156,497	0.3%	0.3%
Brantford	\$ 664,906	\$ 177,958,454	0.4%	0.4%
Central Elgin	\$ 49,859	\$ 13,311,807	0.2%	0.4%
Whitby	\$ 496,296	\$ 98,350,626	0.8%	0.5%
Greater Sudbury	\$ 1,637,309	\$ 289,034,248	0.5%	0.6%
Oakville	\$ 1,585,178	\$ 272,170,897	0.7%	0.6%
Thorold	\$ 80,243	\$ 13,542,597	0.6%	0.6%
Halton Hills	\$ 257,333	\$ 42,895,591	0.6%	0.6%
Quinte West	\$ 277,768	\$ 45,745,909	0.7%	0.6%
Timmins	\$ 493,990	\$ 73,757,698	0.7%	0.7%
Fort Erie	\$ 158,784	\$ 23,631,592	0.3%	0.7%
Cornwall	\$ 560,358	\$ 80,840,732	N/A	0.7%
Clarington	\$ 465,328	\$ 58,507,985	0.5%	0.8%
Sault Ste. Marie	\$ 1,051,500	\$ 132,158,880	0.9%	0.8%
Lincoln	\$ 106,259	\$ 13,225,082	0.7%	0.8%
Wellesley	\$ 48,366	\$ 5,109,038	1.0%	0.9%
Orangeville	\$ 295,955	\$ 29,866,828	N/A	1.0%
Kingsville	\$ 135,531	\$ 13,649,306	N/A	1.0%
Pickering	\$ 692,082	\$ 69,393,863	1.2%	1.0%
Niagara-on-the-Lake	\$ 149,938	\$ 14,893,501	1.1%	1.0%
Barrie	\$ 2,077,923	\$ 204,448,743	0.7%	1.0%
Ajax	\$ 736,674	\$ 72,289,127	0.8%	1.0%
Fort Frances	\$ 157,002	\$ 14,953,085	N/A	1.0%
Grimsby	\$ 182,982	\$ 17,164,375	N/A	1.1%
Vaughan	\$ 2,269,754	\$ 211,894,809	N/A	1.1%
Aurora	\$ 470,763	\$ 41,574,660	0.0%	1.1%
Kawartha Lakes	\$ 1,218,352	\$ 105,894,535	2.1%	1.2%
Kitchener	\$ 3,275,099	\$ 261,342,198	1.1%	1.3%
Seguin	\$ 165,944	\$ 12,866,428	N/A	1.3%
Thunder Bay	\$ 4,327,665	\$ 335,495,293	1.5%	1.3%
Woolwich	\$ 182,216	\$ 13,321,065	0.0%	1.4%
Windsor	\$ 6,860,853	\$ 446,789,376	1.6%	1.5%
Port Colborne	\$ 268,375	\$ 16,951,154	N/A	1.6%
Milton	\$ 1,135,401	\$ 70,126,384	1.2%	1.6%
Niagara Falls	\$ 1,475,859	\$ 86,165,555	1.7%	1.7%
St. Thomas	\$ 882,190	\$ 51,214,456	1.8%	1.7%
Burlington	\$ 3,235,256	\$ 180,185,894	1.3%	1.8%

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

Municipality	Tax Debt Interest	Tax Own Source Revenue	2009 Tax Debt Interest as a % of Own Sources Revenues	2010 Tax Debt Interest as a % of Own Sources Revenues
London	\$ 11,637,752	\$ 632,457,578	1.8%	1.8%
Guelph	\$ 4,213,856	\$ 228,691,535	2.1%	1.8%
Hamilton	\$ 17,635,466	\$ 956,235,028	1.9%	1.8%
Wilmot	\$ 180,529	\$ 9,754,782	2.0%	1.9%
East Gwillimbury	\$ 310,501	\$ 16,238,295	3.0%	1.9%
Tecumseh	\$ 398,137	\$ 19,950,739	N/A	2.0%
Prince Edward County	\$ 662,187	\$ 32,271,135	N/A	2.1%
King	\$ 519,245	\$ 25,054,794	1.7%	2.1%
St. Catharines	\$ 2,248,756	\$ 108,458,616	1.9%	2.1%
North Bay	\$ 2,002,935	\$ 90,247,275	2.4%	2.2%
Meaford	\$ 260,010	\$ 11,675,683	N/A	2.2%
Chatham-Kent	\$ 3,550,485	\$ 158,849,933	2.2%	2.2%
North Dumfries	\$ 104,801	\$ 4,673,861	N/A	2.2%
Peterborough	\$ 3,371,629	\$ 142,588,150	2.1%	2.4%
Sarnia	\$ 1,874,169	\$ 77,002,085	1.7%	2.4%
Bracebridge	\$ 350,812	\$ 14,059,190	N/A	2.5%
Kingston	\$ 6,987,120	\$ 276,184,618	1.7%	2.5%
Leamington	\$ 802,717	\$ 30,774,672	2.5%	2.6%
Caledon	\$ 1,390,692	\$ 53,304,941	2.8%	2.6%
Huntsville	\$ 390,733	\$ 14,196,165	2.2%	2.8%
Ottawa	\$ 55,332,651	\$ 1,957,435,638	2.8%	2.8%
Welland	\$ 1,207,982	\$ 39,378,235	3.0%	3.1%
Brockville	\$ 1,097,260	\$ 34,978,888	3.5%	3.1%
Newmarket	\$ 2,051,542	\$ 58,062,451	3.8%	3.5%
Oshawa	\$ 4,988,644	\$ 139,259,912	3.7%	3.6%
Stratford	\$ 2,490,442	\$ 66,974,996	2.7%	3.7%
Toronto	\$273,274,782	\$ 7,149,462,066	3.3%	3.8%
St. Marys	\$ 523,044	\$ 12,244,854	4.6%	4.3%
Tillsonburg	\$ 828,174	\$ 16,898,383	N/A	4.9%
Waterloo	\$ 4,696,242	\$ 95,771,876	5.6%	4.9%
Innisfil	\$ 1,692,973	\$ 32,910,558	N/A	5.1%
Gravenhurst	\$ 545,195	\$ 10,380,055	3.9%	5.3%
Average			1.5%	1.6%
Median			1.3%	1.3%
Minimum			0.0%	0.0%
Maximum			5.6%	5.3%
Region Halton	\$ 1,652,776	\$ 418,475,330	0.5%	0.4%
Region Durham	\$ 5,225,252	\$ 589,373,123	1.0%	0.9%
District Muskoka	\$ 1,054,569	\$ 96,909,484	1.2%	1.1%
Region Peel	\$ 18,015,188	\$ 1,106,634,613	1.8%	1.6%
Region York	\$ 18,293,188	\$ 970,031,476	2.0%	1.9%
Region Niagara	\$ 8,768,484	\$ 422,063,778	2.1%	2.1%
Region Waterloo	\$ 10,175,181	\$ 484,436,982	2.1%	2.1%
Average			1.5%	1.4%
Median			1.8%	1.6%
Minimum			0.5%	0.4%
Maximum			2.1%	2.1%

Debt To Reserve Ratio

(Sorted by 2010—last column)

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2010 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2006	2007	2008	2009	2010
Penetanguishene	N/A	N/A	N/A	N/A	0.0
Brampton	0.0	0.0	0.0	0.0	0.0
Kenora	N/A	N/A	N/A	N/A	0.0
West Lincoln	N/A	0.0	0.0	0.0	0.0
Mississauga	0.0	0.0	0.0	0.0	0.0
North Dumfries	0.0	0.0	0.0	0.0	0.0
East Gwillimbury	0.2	0.3	0.1	0.0	0.0
Thorold	0.1	0.1	0.1	0.1	0.1
Markham	0.0	0.0	0.0	0.0	0.1
Lincoln	0.2	0.3	0.2	0.1	0.1
Cornwall	0.0	0.1	0.0	N/A	0.2
Wainfleet	N/A	0.0	0.1	0.0	0.2
Grimsby	0.3	0.3	0.2	N/A	0.2
The Blue Mountains	N/A	N/A	N/A	N/A	0.2
Whitby	0.2	0.4	0.3	0.3	0.2
Aurora	0.3	0.3	0.3	0.3	0.2
Cambridge	0.0	0.0	0.0	0.0	0.2
Vaughan	0.2	0.3	0.3	0.3	0.3
Oakville	0.2	0.7	0.5	0.4	0.3
Wellesley	0.2	0.2	0.1	0.3	0.3
Middlesex Centre	0.4	0.4	0.1	0.3	0.3
Halton Hills	0.3	0.7	0.6	0.7	0.3
Greater Sudbury	0.4	0.4	0.4	0.5	0.4
Ajax	0.3	0.5	0.6	0.4	0.4
Fort Frances	N/A	N/A	N/A	N/A	0.5
Clarington	0.3	0.6	0.6	0.6	0.5
Seguin	N/A	N/A	N/A	N/A	0.6
Brantford	0.3	0.3	0.2	0.3	0.6
Pickering	0.3	0.5	0.7	0.6	0.6
Woolwich	0.0	0.1	0.0	0.5	0.6
Timmins	0.0	0.7	0.5	0.6	0.6
Hamilton	0.9	1.0	0.8	0.8	0.7
Sault Ste. Marie	0.5	0.7	1.3	0.5	0.7
Georgina	1.4	1.5	1.3	0.9	0.7
Guelph	1.3	1.4	1.0	1.1	0.7
Milton	0.2	0.6	0.6	0.6	0.7
St. Catharines	0.7	0.8	0.7	0.7	0.8
Wilmot	0.6	0.5	0.5	0.7	0.8
Port Colborne	2.2	1.3	N/A	N/A	0.8
Burlington	0.5	0.9	0.7	0.9	0.8
Fort Erie	0.6	0.7	0.6	0.8	0.9
St. Thomas	1.3	1.3	1.3	0.9	0.9
Niagara-on-the-Lake	0.5	0.7	0.8	0.9	0.9
Barrie	0.2	0.2	0.1	0.4	0.9
Peterborough	0.9	1.0	0.7	0.6	0.9
Tecumseh	N/A	N/A	N/A	N/A	0.9

Debt To Reserve Ratio (cont'd)

Municipality	2006	2007	2008	2009	2010
Quinte West	N/A	0.3	0.3	0.7	1.0
Caledon	0.3	0.5	0.7	0.7	1.0
Niagara Falls	0.6	0.6	0.4	0.5	1.0
London	1.2	1.5	1.2	1.0	1.0
Bracebridge	1.4	1.7	0.9	N/A	1.1
Windsor	2.3	1.6	1.4	1.2	1.1
Leamington	1.5	1.7	1.1	1.2	1.2
Kingsville	N/A	N/A	0.8	N/A	1.2
Kingston	0.9	1.0	1.1	1.2	1.2
Gravenhurst	1.2	1.2	1.2	1.6	1.4
Welland	1.0	1.3	1.4	1.4	1.5
Thunder Bay	1.8	2.0	1.9	2.0	1.6
St. Marys	0.2	0.8	1.4	2.4	1.9
Newmarket	2.0	3.1	1.8	2.1	1.9
Prince Edward County	N/A	1.5	1.5	N/A	2.2
Innisfil	N/A	N/A	N/A	N/A	2.3
Whitchurch-Stouffville	0.0	0.0	0.0	1.3	2.3
Waterloo	1.9	2.5	1.7	1.9	2.4
Sarnia	3.3	3.8	4.3	2.7	2.4
Oshawa	1.7	4.2	3.4	2.8	2.5
Central Elgin	1.5	2.4	1.5	1.7	2.5
Chatham-Kent	3.2	3.1	2.1	2.0	2.5
Toronto	1.9	2.6	2.3	2.3	2.6
Huntsville	1.1	2.0	N/A	1.3	2.6
North Bay	1.6	2.6	2.0	2.9	2.7
King	0.2	1.9	1.0	1.7	2.8
Ottawa	1.1	1.8	2.2	3.4	3.2
Stratford	0.4	2.3	2.1	4.5	3.5
Kitchener	0.8	1.4	N/A	3.0	3.8
Kawartha Lakes	0.9	2.2	2.1	2.7	3.8
Orangeville	2.1	N/A	N/A	N/A	5.8
Brockville	1.7	2.1	2.1	2.4	7.7
Tillsonburg	3.4	4.0	4.1	N/A	9.8
Meaford	N/A	N/A	N/A	N/A	12.3
Average	0.9	1.1	0.9	1.1	1.5
Median	0.5	0.7	0.7	0.7	0.8
Minimum	0.0	0.0	0.0	0.0	0.0
Maximum	3.4	4.2	4.3	4.5	12.3
Region Durham	0.5	0.5	0.4	0.3	0.2
Region Halton	1.0	0.6	0.5	0.4	0.4
Region Peel	2.1	0.3	0.3	0.3	0.5
Region Waterloo	0.4	0.7	0.7	0.9	0.9
Region Niagara	0.3	0.7	0.6	0.7	1.1
Region York	0.8	2.0	1.4	1.6	1.6
District Muskoka	0.3	2.9	2.2	2.1	1.8
Average	0.8	1.1	0.9	0.9	0.9
Median	0.5	0.7	0.6	0.7	0.9
Minimum	0.3	0.3	0.3	0.3	0.2
Maximum	2.1	2.9	2.2	2.1	1.8

Debt Outstanding per 100,000 of Unweighted Assessment

(Sorted by 2010—last column)

Municipality	2008	2009	2010
Brampton	\$ -	\$ -	\$ -
Kenora			\$ -
Mississauga	\$ -	\$ -	\$ -
Penetanguishene	N/A	N/A	\$ -
West Lincoln	\$ -	\$ -	\$ -
East Gwillimbury	\$ 28	\$ 6	\$ 1
Markham	\$ -	\$ -	\$ 26
Wainfleet	\$ 25	\$ -	\$ 36
Lincoln	\$ 108	\$ 77	\$ 49
Halton Hills	\$ 103	\$ 84	\$ 61
Wellesley	\$ 70	\$ 89	\$ 73
Whitby	\$ 164	\$ 163	\$ 76
Middlesex Centre	\$ 155	\$ 118	\$ 81
Seguin	N/A	N/A	\$ 86
Cambridge	\$ -	\$ -	\$ 90
Thorold	\$ 134	\$ 103	\$ 94
Vaughan	N/A	N/A	\$ 104
Grimsby	N/A	N/A	\$ 112
Oakville	\$ 117	\$ 92	\$ 117
Aurora	N/A	N/A	\$ 130
The Blue Mountains	N/A	N/A	\$ 133
Woolwich	\$ 24	\$ 159	\$ 142
Ajax	\$ 186	\$ 165	\$ 144
Pickering	\$ 193	\$ 161	\$ 147
Wilmot	\$ 225	\$ 201	\$ 177
Niagara-on-the-Lake	\$ 195	\$ 161	\$ 180
North Dumfries	N/A	N/A	\$ 182
Caledon	\$ 342	\$ 194	\$ 217
Milton	\$ 248	\$ 236	\$ 256
Bracebridge	N/A	N/A	\$ 262
Burlington	\$ 212	\$ 291	\$ 263
Fort Erie	\$ 237	\$ 267	\$ 307
Georgina	\$ 402	\$ 351	\$ 309
Greater Sudbury	\$ 410	\$ 399	\$ 325
Clarington	\$ 449	\$ 397	\$ 342
Gravenhurst	\$ 451	\$ 418	\$ 367
Timmins	\$ 469	\$ 411	\$ 368
Sault Ste. Marie	\$ 745	\$ 498	\$ 407
Cornwall	N/A	N/A	\$ 415
Kitchener	\$ -	\$ 398	\$ 417
Huntsville	N/A	\$ 189	\$ 419
Whitchurch-Stouffville	\$ -	\$ 294	\$ 444
Brantford	\$ 226	\$ 212	\$ 472
Newmarket	\$ 507	\$ 545	\$ 494
Niagara Falls	\$ 411	\$ 360	\$ 520
King	\$ 399	\$ 572	\$ 524
St. Catharines	\$ 613	\$ 496	\$ 529
Port Colborne	N/A	N/A	\$ 535
Prince Edward County	N/A	N/A	\$ 554
Quinte West	\$ 268	\$ 430	\$ 582

Municipality	2008	2009	2010
Kingsville	N/A	N/A	\$ 624
Kawartha Lakes	\$ 674	\$ 689	\$ 646
Waterloo	\$ 675	\$ 633	\$ 655
Oshawa	\$ 794	\$ 726	\$ 655
Orangeville	N/A	N/A	\$ 686
Meaford	N/A	N/A	\$ 695
Guelph	\$ 751	\$ 781	\$ 728
Tecumseh	N/A	N/A	\$ 739
Sarnia	\$ 1,148	\$ 958	\$ 761
Barrie	\$ 109	\$ 349	\$ 766
St. Thomas	\$ 1,006	\$ 889	\$ 782
Hamilton	\$ 958	\$ 886	\$ 819
Innisfil	N/A	N/A	\$ 875
Toronto	\$ 1,036	\$ 977	\$ 928
Welland	\$ 992	\$ 933	\$ 928
Central Elgin	N/A	N/A	\$ 958
Fort Frances	N/A	N/A	\$ 959
Windsor	\$ 1,212	\$ 1,017	\$ 1,003
London	\$ 1,251	\$ 1,067	\$ 1,038
Ottawa	\$ 918	\$ 940	\$ 1,119
Tillsonburg	\$ 1,325	N/A	\$ 1,267
Peterborough	\$ 1,006	\$ 829	\$ 1,270
Brockville	N/A	N/A	\$ 1,319
North Bay	\$ 1,517	\$ 1,446	\$ 1,363
Leamington	\$ 1,730	\$ 1,814	\$ 1,669
St. Marys	N/A	\$ 2,244	\$ 1,794
Kingston	\$ 1,428	\$ 1,816	\$ 1,797
Chatham-Kent	\$ 1,798	\$ 1,597	\$ 1,846
Stratford	\$ 1,986	\$ 2,657	\$ 2,399
Thunder Bay	\$ 3,409	\$ 2,754	\$ 2,506
Average	\$ 583	\$ 585	\$ 565
Median	\$ 401	\$ 397	\$ 418
Minimum	\$ -	\$ -	\$ -
Maximum	\$ 3,409	\$ 2,754	\$ 2,506
Region Halton	\$ 293	\$ 243	\$ 218
Region Durham	\$ 306	\$ 277	\$ 279
Region Peel	\$ 245	\$ 219	\$ 376
District Muskoka	\$ 553	\$ 529	\$ 472
Region Waterloo	\$ 451	\$ 514	\$ 593
Region Niagara	\$ 459	\$ 417	\$ 706
Region York	\$ 737	\$ 883	\$ 902
Average	\$ 435	\$ 440	\$ 507
Median	\$ 451	\$ 417	\$ 472
Minimum	\$ 245	\$ 219	\$ 218
Maximum	\$ 737	\$ 883	\$ 902

Net Financial Liabilities Ratio

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

Municipalities	Net Financial Assets	2010 Own Source Revenue	2009 Financial Liability Ratio	2010 Financial Liability Ratio
North Dumfries	\$ 11,146,765	\$ 4,678,634	-301%	-238%
Lincoln	\$ 29,167,352	\$ 16,008,774	-139%	-182%
Wellesley	\$ 8,925,974	\$ 5,109,038	-203%	-175%
West Lincoln	\$ 13,719,500	\$ 9,496,140	-167%	-144%
Markham	\$ 368,588,848	\$ 260,051,959	-117%	-142%
Grimsby	\$ 30,629,088	\$ 21,932,643	-145%	-140%
Pickering	\$ 86,450,185	\$ 69,393,863	-121%	-125%
Brampton	\$ 482,815,934	\$ 389,480,208	-93%	-124%
Halton Hills	\$ 52,311,953	\$ 42,895,591	-93%	-122%
Wilmot	\$ 15,371,573	\$ 12,979,510	-158%	-118%
Mississauga	\$ 630,273,477	\$ 568,454,214	-115%	-111%
Ajax	\$ 78,968,870	\$ 72,289,127	-72%	-109%
Woolwich	\$ 17,244,325	\$ 16,202,592	-106%	-106%
Whitby	\$ 102,715,812	\$ 98,350,626	-85%	-104%
Milton	\$ 70,869,925	\$ 70,126,384	-85%	-101%
Aurora	\$ 50,535,994	\$ 52,242,502	-83%	-97%
Bracebridge	\$ 13,489,616	\$ 14,059,190	-100%	-96%
Oakville	\$ 259,233,273	\$ 272,170,897	-97%	-95%
Burlington	\$ 168,100,054	\$ 180,185,894	-85%	-93%
Thorold	\$ 17,105,788	\$ 19,048,708	-128%	-90%
Niagara-on-the-Lake	\$ 18,876,972	\$ 21,436,155	-94%	-88%
Vaughan	\$ 217,832,360	\$ 289,958,880	-58%	-75%
The Blue Mountains	\$ 11,428,108	\$ 18,793,046	N/A	-61%
Kenora	\$ 20,813,826	\$ 34,305,147	N/A	-61%
Clarington	\$ 33,993,965	\$ 58,507,985	-55%	-58%
Peterborough	\$ 90,248,614	\$ 170,739,592	-51%	-53%
Waterloo	\$ 67,588,595	\$ 128,043,736	-52%	-53%
East Gwillimbury	\$ 10,281,454	\$ 19,529,169	-54%	-53%
Fort Frances	\$ 10,254,187	\$ 19,490,903	N/A	-53%
Cambridge	\$ 70,492,164	\$ 137,551,537	-60%	-51%
St. Catharines	\$ 59,077,463	\$ 124,782,092	-60%	-47%
Niagara Falls	\$ 46,719,913	\$ 102,146,568	-76%	-46%
Kitchener	\$ 148,319,226	\$ 328,450,294	-45%	-45%
Brantford	\$ 94,778,294	\$ 212,984,839	-56%	-45%
Cornwall	\$ 41,937,749	\$ 94,914,804	N/A	-44%
St. Thomas	\$ 28,186,349	\$ 65,299,779	-44%	-43%
Newmarket	\$ 33,758,334	\$ 79,092,710	-44%	-43%
Greater Sudbury	\$ 127,465,061	\$ 340,199,366	-32%	-37%
Welland	\$ 16,317,763	\$ 59,668,286	-32%	-27%
Caledon	\$ 14,410,634	\$ 53,304,941	-37%	-27%

Net Financial Liabilities Ratio (cont'd)

Municipalities	Net Financial Assets	2010 Own Source Revenue	2009 Financial Liability Ratio	2010 Financial Liability Ratio
Sault Ste. Marie	\$ 40,771,440	\$ 154,809,949	-39%	-26%
Wainfleet	\$ 1,017,241	\$ 4,799,958	1%	-21%
Fort Erie	\$ 7,932,196	\$ 38,314,146	-27%	-21%
Seguin	\$ 2,255,657	\$ 12,866,428	N/A	-18%
Hamilton	\$ 192,119,315	\$ 1,104,440,702	-15%	-17%
Windsor	\$ 64,144,429	\$ 503,179,678	17%	-13%
Guelph	\$ 26,614,522	\$ 267,887,795	-6%	-10%
North Bay	\$ 8,702,944	\$ 108,339,027	-6%	-8%
Port Colborne	\$ 1,430,466	\$ 20,199,561	-9%	-7%
Penetanguishene	\$ 600,279	\$ 12,318,892	N/A	-5%
Innisfil	\$ 1,205,649	\$ 36,718,299	N/A	-3%
Quinte West	\$ 101,760	\$ 56,709,693	-6%	0%
London	\$ (32,846,455)	\$ 758,097,313	5%	4%
Georgina	\$ (3,275,592)	\$ 39,377,420	12%	8%
Sarnia	\$ (9,289,876)	\$ 106,276,331	19%	9%
Kingsville	\$ (3,697,874)	\$ 21,183,466	-9%	17%
Huntsville	\$ (3,411,431)	\$ 14,196,165	-21%	24%
Timmins	\$ (22,525,355)	\$ 87,833,484	22%	26%
Thunder Bay	\$ (107,126,651)	\$ 369,024,407	13%	29%
Kingston	\$ (95,009,990)	\$ 317,046,373	31%	30%
Central Elgin	\$ (5,363,719)	\$ 16,162,217	37%	33%
Leamington	\$ (17,639,165)	\$ 48,970,818	35%	36%
Chatham-Kent	\$ (69,216,496)	\$ 187,142,460	34%	37%
Orangeville	\$ (16,466,624)	\$ 38,234,033	47%	43%
Tecumseh	\$ (12,127,734)	\$ 28,138,044	N/A	43%
Kawartha Lakes	\$ (52,482,847)	\$ 118,477,371	53%	44%
Ottawa	\$ (1,051,653,934)	\$ 2,198,170,474	41%	48%
Toronto	\$ (4,385,646,109)	\$ 7,902,105,819	49%	55%
Tillsonburg	\$ (10,200,933)	\$ 16,898,383	N/A	60%
Brockville	\$ (25,592,214)	\$ 41,680,856	49%	61%
Whitchurch-Stouffville	\$ (21,700,633)	\$ 35,242,436	1%	62%
St. Marys	\$ (9,117,825)	\$ 14,453,847	64%	63%
Oshawa	\$ (97,222,280)	\$ 139,259,912	65%	70%
Barrie	\$ (172,189,930)	\$ 238,783,066	49%	72%
Stratford	\$ (61,893,328)	\$ 76,062,200	83%	81%
Middlesex Centre	\$ (12,858,667)	\$ 14,938,091	-16%	86%
Meaford	\$ (14,192,446)	\$ 14,264,048	N/A	99%
Prince Edward County	\$ (36,881,704)	\$ 36,567,188	54%	101%
Gravenhurst	\$ (10,939,512)	\$ 10,380,055	43%	105%
King	\$ (29,120,823)	\$ 26,828,761	95%	109%
Average			-37%	-28%
Median			-32%	-27%
Minimum			-301%	-238%
Maximum			95%	109%
Region Halton	\$ 620,910,007	\$ 560,538,906	-98%	-111%
Region Durham	\$ 519,209,231	\$ 760,721,987	-58%	-68%
Region Peel	\$ 249,875,675	\$ 1,335,962,145	-46%	-19%
Region Niagara	\$ (22,078,685)	\$ 524,112,380	-1%	4%
Region Waterloo	\$ (157,396,848)	\$ 565,924,258	27%	28%
District of Muskoka	\$ (58,110,858)	\$ 109,990,086	61%	53%
Region York	\$ (872,913,130)	\$ 1,134,871,857	60%	77%
Average			-8%	-5%
Median			-1%	4%
Minimum			-98%	-111%
Maximum			61%	77%

Taxes Receivable as a % of Tax Levies

The following chart reflects the total uncollected property taxes as a percentage of total tax levy. Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies. A municipality should assess their internal collection procedures to reduce uncollected property taxes. Further investigation should also be conducted to classify the uncollected property taxes (residential, commercial and industrial). If uncollected property taxes are rising, further investigation is needed to try to identify the causes (why is it happening?), assess the significance and devise action strategies (what can be done?)

Municipality	2006	2007	2008	2009	2010
Ottawa	3.4%	3.7%	3.5%	4.1%	3.4%
Peterborough	2.9%	2.9%	3.1%	2.0%	3.5%
Cornwall	3.3%	4.1%	4.1%	N/A	4.3%
Kingston	4.4%	3.9%	4.5%	5.1%	5.5%
Quinte West	N/A	7.7%	8.2%	7.6%	5.8%
Kawartha Lakes	6.6%	7.1%	8.2%	7.6%	6.2%
Brockville	3.7%	4.5%	4.6%	4.8%	7.0%
Prince Edward County	N/A	7.1%	6.6%	11.2%	9.3%
Eastern Average	4.1%	5.1%	5.3%	6.1%	5.6%
Oshawa	2.1%	3.1%	3.7%	4.6%	3.4%
Burlington	3.5%	3.1%	3.2%	3.8%	3.6%
Newmarket	4.7%	4.0%	4.6%	5.5%	4.7%
Mississauga	5.1%	4.4%	5.2%	4.7%	5.0%
Oakville	5.1%	4.7%	4.6%	6.1%	5.4%
Toronto	4.4%	4.2%	4.6%	5.7%	5.4%
Milton	5.0%	6.1%	6.2%	8.5%	6.0%
Ajax	3.9%	4.2%	5.4%	5.9%	6.0%
Brampton	7.3%	7.3%	6.6%	7.1%	6.5%
Aurora	7.5%	6.8%	7.9%	7.6%	6.9%
Halton Hills	4.7%	5.0%	6.2%	6.7%	7.1%
Georgina	6.6%	7.3%	8.0%	9.1%	7.3%
Whitby	5.8%	6.1%	6.1%	6.7%	7.4%
Vaughan	6.4%	6.8%	6.0%	8.2%	7.5%
Markham	7.1%	6.6%	7.8%	8.8%	7.7%
Whitchurch-Stouffville	5.5%	7.1%	5.9%	7.5%	7.7%
Clarington	7.6%	8.6%	8.1%	9.2%	9.2%
Pickering	7.6%	7.7%	8.3%	9.4%	9.2%
East Gwillimbury	8.6%	9.2%	8.7%	10.8%	10.0%
Caledon	8.7%	9.5%	12.5%	10.8%	11.0%
King	10.5%	10.7%	11.6%	11.8%	11.4%
GTA Average	6.1%	6.3%	6.7%	7.5%	7.1%
St. Catharines	4.3%	4.3%	5.2%	5.7%	6.0%
Port Colborne	7.4%	7.0%	6.9%	5.6%	6.1%
Thorold	6.3%	5.6%	6.6%	7.7%	6.9%
Grimsby	6.6%	6.9%	6.9%	7.3%	7.4%
Lincoln	11.4%	9.6%	8.7%	10.0%	7.6%
Hamilton	7.1%	7.2%	7.2%	8.2%	8.2%
Niagara-on-the-Lake	8.7%	9.1%	10.0%	10.1%	8.7%
Wells	9.5%	9.5%	8.4%	9.3%	9.2%
Fort Erie	7.3%	7.3%	7.9%	8.8%	9.8%
Niagara Falls	9.0%	9.7%	10.8%	10.3%	10.8%
Wainfleet	N/A	10.3%	9.9%	10.9%	12.5%
West Lincoln	N/A	9.8%	9.1%	10.8%	15.1%
Niagara/Ham. Average	7.5%	7.8%	7.9%	8.6%	9.0%

Municipality	2006	2007	2008	2009	2010
Kenora	N/A	N/A	N/A	N/A	2.7%
Greater Sudbury	4.1%	3.6%	3.4%	4.1%	4.3%
North Bay	2.8%	3.8%	4.1%	3.1%	4.6%
Thunder Bay	7.8%	7.4%	8.7%	7.8%	5.0%
Seguin	N/A	N/A	N/A	N/A	6.3%
Sault Ste. Marie	5.6%	5.1%	6.3%	7.8%	6.3%
Fort Frances	N/A	N/A	N/A	N/A	6.5%
Timmins	11.4%	9.9%	8.7%	11.1%	9.9%
North Average	6.3%	6.0%	6.2%	6.8%	5.7%
Orangeville	5.1%	N/A	N/A	5.5%	5.6%
Gravenhurst	2.5%	3.5%	3.0%	4.0%	7.1%
Penetanguishene	N/A	N/A	N/A	N/A	7.3%
Barrie	5.8%	6.8%	7.8%	8.3%	8.2%
Innisfil	N/A	N/A	N/A	N/A	8.8%
Bracebridge	12.5%	13.1%	12.4%	13.6%	10.8%
Huntsville	9.8%	10.3%	N/A	10.0%	12.8%
Simcoe/Musk./Duff. Av	7.1%	8.4%	7.7%	8.3%	8.7%
London	1.8%	2.9%	2.4%	3.1%	2.7%
St. Marys	4.8%	3.9%	3.9%	3.1%	3.0%
Guelph	2.5%	3.5%	3.4%	3.5%	3.3%
St. Thomas	3.3%	2.8%	1.1%	2.8%	3.6%
Woolwich	3.8%	4.2%	3.8%	4.5%	3.8%
Wellesley	3.7%	4.3%	5.3%	4.1%	3.8%
Brantford	3.3%	3.9%	4.1%	5.8%	5.0%
Waterloo	3.2%	4.6%	5.2%	4.7%	5.0%
Wilmot	4.5%	5.1%	5.7%	4.9%	5.4%
Tilsonburg	3.8%	4.9%	4.6%	7.9%	5.5%
Stratford	4.1%	4.9%	5.8%	4.9%	5.8%
Middlesex Centre	5.5%	5.8%	5.8%	6.2%	5.9%
Kitchener	6.2%	5.5%	N/A	6.0%	6.2%
Leamington	5.3%	5.0%	7.2%	6.2%	6.4%
Chatham-Kent	5.3%	5.6%	5.1%	6.6%	6.5%
Kingsville	N/A	N/A	9.2%	7.7%	6.7%
Sarnia	5.9%	5.5%	5.5%	6.2%	6.8%
Cambridge	4.3%	5.0%	5.3%	6.6%	7.1%
Meaford	N/A	N/A	N/A	N/A	8.0%
North Dumfries	N/A	8.5%	6.9%	7.6%	8.2%
Central Elgin	8.8%	8.9%	9.7%	7.5%	8.9%
Tecumseh	N/A	N/A	N/A	N/A	9.4%
Windsor	7.4%	8.0%	8.4%	10.7%	11.3%
The Blue Mountains	N/A	N/A	N/A	15.2%	12.3%
Southwest Average	4.6%	5.1%	5.4%	6.2%	6.3%

Revenue and Expenditure Analysis & MPMPs



Revenue and Expenditure Analysis

The net per capita operating costs are calculated using schedule 40 FIR expenditures less schedule 12 revenues (excluding Tangible Capital Asset Grants). Changes in per capita expenditures reflect changes in expenditures relative to population. 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 have been moved to the Water/WW section of the report.

The Municipal Performance Measurement Program (MPMP) is an initiative designed to provide taxpayers with useful information on service delivery and municipalities with tools to improve those services over time. This section of the report includes the following information.

- ***Net Municipal Levy (2011 Levy Bylaw)***
 - ***Per Capita and sorted by Location***
 - ***Upper Tier, Lower Tier and Single Tier Splits***
 - ***Per \$100,000 of Assessment and sorted by Location***
- ***General Government (NEW)***
- ***Protection Services (FIRs, MPMPs)***
 - ***Fire, Police***
 - ***Court Security and Transportation***
 - ***Conservation Authority (NEW)***
 - ***Protective Inspection and Control (NEW)***
 - ***POA***
- ***Transportation Services (FIRs, MPMPs)***
 - ***Roads, Bridges and Culverts, Traffic Operations, Winter Control***
 - ***Transit, Parking***
 - ***Streetlights***
 - ***Air Transportation (NEW)***

- **Environmental Services (FIRs, MPMPs)**
 - **Storm Sewer**
 - **Waste Collection**
 - **Waste Disposal**
 - **Waste Diversion**
 - **Waste Diversion Integrated (NEW)**

- **Health Services (FIRs, MPMPs)**
 - **Public Health Services, Ambulance Services**
 - **Cemeteries**
 - **Emergency Measures (NEW)**

- **Social and Family Services (FIRs, MPMPs)**
 - **General Assistance, Assistance to Aged**
 - **Child Care**

- **Social Housing (FIRs, MPMPs)**
 - **Public Housing (NEW), Non-Profit Co-op Housing (NEW)**
 - **Rent Supplement (NEW), Other (NEW)**

- **Recreation and Culture (FIRs, MPMPs)**
 - **Parks, Recreation Programs**
 - **Recreation Facilities, Golf Courses, Marina, Ski Hills**
 - **Recreation Facilities Other**
 - **Recreation Programs, Recreation Facilities Combined**
 - **Libraries**
 - **Museums (NEW)**
 - **Cultural Services**

- **Planning and Development Services (FIRs, MPMPs)**
 - **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 2011 municipal levy by-laws and the 2010 Stats Canada 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 \$845 to \$3,196 (with an average of \$1,283 per capita).
- A review of the net levy per capita, the assessment per capita ranking and the density of the municipality ranking is shown to help understand some of the factors impacting relative taxes, which will be compared later in the report.
- 13 of the municipalities that ranked as a low levy per capita also had a low density ranking.
- 74% 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.

2011 Net Municipal Levy Per Capita

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Kingsville	\$ 845	low	mid	low
Quinte West	\$ 910	low	low	low
Wellesley	\$ 917	low	mid	low
Prince Edward County	\$ 920	low	mid	low
West Lincoln	\$ 941	low	mid	low
Milton	\$ 965	low	high	mid
Halton Hills	\$ 998	low	high	mid
Penetanguishene	\$ 1,018	low	low	mid
Wilmot	\$ 1,039	low	high	low
Middlesex Centre	\$ 1,051	low	high	low
Georgina	\$ 1,053	low	mid	mid
St. Thomas	\$ 1,059	low	low	high
Kawartha Lakes	\$ 1,061	low	high	low
Leamington	\$ 1,076	low	low	low
Markham	\$ 1,079	low	high	high
Mississauga	\$ 1,080	low	high	high
Newmarket	\$ 1,082	low	mid	high
Welland	\$ 1,085	low	low	mid
East Gwillimbury	\$ 1,093	low	high	low
Kitchener	\$ 1,096	low	low	high
Brampton	\$ 1,098	low	mid	high
Cornwall	\$ 1,113	low	low	high
Chatham-Kent	\$ 1,143	low	low	low
Tecumseh	\$ 1,152	low	mid	mid
Richmond Hill	\$ 1,153	low	high	high
Thorold	\$ 1,156	low	low	mid
Woolwich	\$ 1,166	low	high	low
Caledon	\$ 1,181	low	high	low
Innisfil	\$ 1,185	mid	high	mid
Brantford	\$ 1,195	mid	low	high
Barrie	\$ 1,199	mid	mid	high
Burlington	\$ 1,209	mid	high	high
Sault Ste. Marie	\$ 1,210	mid	low	mid
Clarington	\$ 1,220	mid	mid	mid
Peterborough	\$ 1,221	mid	low	high
London	\$ 1,222	mid	low	high
Aurora	\$ 1,227	mid	high	high
St. Catharines	\$ 1,227	mid	low	high
Tillsonburg	\$ 1,230	mid	low	mid
Lincoln	\$ 1,237	mid	mid	mid
Cambridge	\$ 1,237	mid	mid	high
North Dumfries	\$ 1,243	mid	high	low
Sarnia	\$ 1,243	mid	low	mid
Greater Sudbury	\$ 1,248	mid	low	low
Port Colborne	\$ 1,254	mid	low	mid

2011 Net Municipal Levy Per Capita (cont'd)

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Pelham	\$ 1,277	mid	mid	mid
Orangeville	\$ 1,280	mid	mid	high
North Bay	\$ 1,288	mid	low	mid
Brockville	\$ 1,290	mid	low	high
Wainfleet	\$ 1,293	mid	mid	low
Huntsville	\$ 1,294	mid	high	low
Hamilton	\$ 1,298	mid	low	mid
Kenora	\$ 1,307	mid	low	low
Toronto	\$ 1,316	mid	high	high
Central Elgin	\$ 1,328	mid	mid	low
Timmins	\$ 1,333	mid	low	low
Grimsby	\$ 1,334	high	mid	mid
St. Marys	\$ 1,341	high	mid	mid
Thunder Bay	\$ 1,345	high	low	mid
Guelph	\$ 1,346	high	mid	high
Bracebridge	\$ 1,347	high	high	low
Fort Erie	\$ 1,351	high	mid	mid
Stratford	\$ 1,365	high	mid	high
Meaford	\$ 1,368	high	high	low
Lambton Shores	\$ 1,374	high	high	low
Ajax	\$ 1,377	high	mid	high
Whitby	\$ 1,385	high	mid	high
Ottawa	\$ 1,388	high	mid	mid
Fort Frances	\$ 1,390	high	low	mid
Oshawa	\$ 1,392	high	low	high
Waterloo	\$ 1,395	high	mid	high
Belleville	\$ 1,397	high	low	mid
Windsor	\$ 1,412	high	low	high
Pickering	\$ 1,415	high	mid	mid
Oakville	\$ 1,429	high	high	high
Vaughan	\$ 1,432	high	high	high
Kingston	\$ 1,500	high	mid	mid
Niagara Falls	\$ 1,583	high	mid	mid
Whitchurch-Stouffville	\$ 1,602	high	high	mid
King	\$ 1,679	high	high	low
Gravenhurst	\$ 1,784	high	high	low
Niagara-on-the-Lake	\$ 1,885	high	high	low
Seguin	\$ 2,356	high	high	low
The Blue Mountains	\$ 3,196	high	high	low
Average	\$ 1,283			
Median	\$ 1,243			
Minimum	\$ 845			
Maximum	\$ 3,196			

2011 Net Municipal Levy Per Capita (by Location)

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Quinte West	\$ 910	low	low	low
Prince Edward County	\$ 920	low	mid	low
Kawartha Lakes	\$ 1,061	low	high	low
Cornwall	\$ 1,113	low	low	high
Peterborough	\$ 1,221	mid	low	high
Brockville	\$ 1,290	mid	low	high
Ottawa	\$ 1,388	high	mid	mid
Belleville	\$ 1,397	high	low	mid
Kingston	\$ 1,500	high	mid	mid
Eastern	\$ 1,200			
Milton	\$ 965	low	high	mid
Halton Hills	\$ 998	low	high	mid
Georgina	\$ 1,053	low	mid	mid
Markham	\$ 1,079	low	high	high
Mississauga	\$ 1,080	low	high	high
Newmarket	\$ 1,082	low	mid	high
East Gwillimbury	\$ 1,093	low	high	low
Brampton	\$ 1,098	low	mid	high
Richmond Hill	\$ 1,153	low	high	high
Caledon	\$ 1,181	low	high	low
Burlington	\$ 1,209	mid	high	high
Clarington	\$ 1,220	mid	mid	mid
Aurora	\$ 1,227	mid	high	high
Toronto	\$ 1,316	mid	high	high
Ajax	\$ 1,377	high	mid	high
Whitby	\$ 1,385	high	mid	high
Oshawa	\$ 1,392	high	low	high
Pickering	\$ 1,415	high	mid	mid
Oakville	\$ 1,429	high	high	high
Vaughan	\$ 1,432	high	high	high
Whitchurch-Stouffville	\$ 1,602	high	high	mid
King	\$ 1,679	high	high	low
GTA	\$ 1,248			
West Lincoln	\$ 941	low	mid	low
Welland	\$ 1,085	low	low	mid
Thorold	\$ 1,156	low	low	mid
St. Catharines	\$ 1,227	mid	low	high
Lincoln	\$ 1,237	mid	mid	mid
Port Colborne	\$ 1,254	mid	low	mid
Pelham	\$ 1,277	mid	mid	mid
Wainfleet	\$ 1,293	mid	mid	low
Hamilton	\$ 1,298	mid	low	mid
Grimsby	\$ 1,334	high	mid	mid
Fort Erie	\$ 1,351	high	mid	mid
Niagara Falls	\$ 1,583	high	mid	mid
Niagara-on-the-Lake	\$ 1,885	high	high	low
Niagara/Hamilton	\$ 1,302			

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

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Sault Ste. Marie	\$ 1,210	mid	low	mid
Greater Sudbury	\$ 1,248	mid	low	low
North Bay	\$ 1,288	mid	low	mid
Kenora	\$ 1,307	mid	low	low
Timmins	\$ 1,333	mid	low	low
Thunder Bay	\$ 1,345	high	low	mid
Fort Frances	\$ 1,390	high	low	mid
Seguin	\$ 2,356	high	high	low
North	\$ 1,435			
Penetanguishene	\$ 1,018	low	low	mid
Innisfil	\$ 1,185	mid	high	mid
Barrie	\$ 1,199	mid	mid	high
Orangeville	\$ 1,280	mid	mid	high
Huntsville	\$ 1,294	mid	high	low
Bracebridge	\$ 1,347	high	high	low
Gravenhurst	\$ 1,784	high	high	low
Simcoe/Musk./Duff.	\$ 1,301			
Kingsville	\$ 845	low	mid	low
Wellesley	\$ 917	low	mid	low
Wilmot	\$ 1,039	low	high	low
Middlesex Centre	\$ 1,051	low	high	low
St. Thomas	\$ 1,059	low	low	high
Leamington	\$ 1,076	low	low	low
Kitchener	\$ 1,096	low	low	high
Chatham-Kent	\$ 1,143	low	low	low
Tecumseh	\$ 1,152	low	mid	mid
Woolwich	\$ 1,166	low	high	low
Brantford	\$ 1,195	mid	low	high
London	\$ 1,222	mid	low	high
Tillsonburg	\$ 1,230	mid	low	mid
Cambridge	\$ 1,237	mid	mid	high
North Dumfries	\$ 1,243	mid	high	low
Sarnia	\$ 1,243	mid	low	mid
Central Elgin	\$ 1,328	mid	mid	low
St. Marys	\$ 1,341	high	mid	mid
Guelph	\$ 1,346	high	mid	high
Stratford	\$ 1,365	high	mid	high
Meaford	\$ 1,368	high	high	low
Lambton Shores	\$ 1,374	high	high	low
Waterloo	\$ 1,395	high	mid	high
Windsor	\$ 1,412	high	low	high
The Blue Mountains	\$ 3,196	high	high	low
Southwest	\$ 1,282			

Net Municipal Levy Per Capita (Upper, Lower Tier by Tax Location)

This table reflects the upper and lower tier (or single tier) per capita levy by location. This has been broken down in more detail to provide comparisons, particularly in a two tier environment, to assist in identifying the major drivers in the tax burden. It should be noted that comparisons between different geographic locations should be undertaken with caution as the services provided at the upper and lower tier differ from Region to Region. For example, transit and waste management is provided at the upper tier in some municipalities and at the lower tier in others.

	Region/County/ District	2011 Lower Tier Levy per Capita	2011 Upper Tier Levy per Capita)	2011 Net Levy per Capita	2011 Net Levy Per Capita
Orangeville	Dufferin	\$ 866	\$ 414	\$ 1,280	mid
Clarington	Durham	\$ 442	\$ 777	\$ 1,220	mid
Ajax	Durham	\$ 468	\$ 909	\$ 1,377	high
Whitby	Durham	\$ 512	\$ 873	\$ 1,385	high
Oshawa	Durham	\$ 684	\$ 708	\$ 1,392	high
Pickering	Durham	\$ 472	\$ 943	\$ 1,415	high
Central Elgin	Elgin	\$ 779	\$ 549	\$ 1,328	mid
Kingsville	Essex	\$ 475	\$ 370	\$ 845	low
Leamington	Essex	\$ 763	\$ 313	\$ 1,076	low
Tecumseh	Essex	\$ 687	\$ 464	\$ 1,152	low
Meaford	Grey	\$ 878	\$ 490	\$ 1,368	high
The Blue Mountains	Grey	\$ 1,450	\$ 1,746	\$ 3,196	high
Milton	Halton	\$ 390	\$ 575	\$ 965	low
Halton Hills	Halton	\$ 489	\$ 508	\$ 998	low
Burlington	Halton	\$ 615	\$ 593	\$ 1,209	mid
Oakville	Halton	\$ 709	\$ 720	\$ 1,429	high
Sarnia	Lambton	\$ 801	\$ 442	\$ 1,243	mid
Lambton Shores	Lambton	\$ 717	\$ 657	\$ 1,374	high
Middlesex Centre	Middlesex	\$ 598	\$ 453	\$ 1,051	low
Huntsville	Muskoka	\$ 526	\$ 768	\$ 1,294	mid
Bracebridge	Muskoka	\$ 613	\$ 735	\$ 1,347	high
Gravenhurst	Muskoka	\$ 732	\$ 1,052	\$ 1,784	high
West Lincoln	Niagara	\$ 325	\$ 616	\$ 941	low
Welland	Niagara	\$ 540	\$ 545	\$ 1,085	low
Thorold	Niagara	\$ 491	\$ 665	\$ 1,156	low
St. Catharines	Niagara	\$ 572	\$ 655	\$ 1,227	mid
Lincoln	Niagara	\$ 482	\$ 755	\$ 1,237	mid
Port Colborne	Niagara	\$ 631	\$ 623	\$ 1,254	mid
Pelham	Niagara	\$ 527	\$ 750	\$ 1,277	mid
Wainfleet	Niagara	\$ 595	\$ 698	\$ 1,293	mid
Grimsby	Niagara	\$ 528	\$ 806	\$ 1,334	high
Fort Erie	Niagara	\$ 609	\$ 742	\$ 1,351	high
Niagara Falls	Niagara	\$ 791	\$ 792	\$ 1,583	high
Niagara-on-the-Lake	Niagara	\$ 534	\$ 1,351	\$ 1,885	high

Net Municipal Levy Per Capita (Upper, Lower Tier by Tax Location) (cont'd)

	Region/County/ District	2011 Lower Tier Levy per Capita	2011 Upper Tier Levy per Capita)	2011 Net Levy per Capita	2011 Net Levy Per Capita
Tillsonburg	Oxford	\$ 776	\$ 454	\$ 1,230	mid
Mississauga	Peel	\$ 412	\$ 669	\$ 1,080	low
Brampton	Peel	\$ 551	\$ 547	\$ 1,098	low
Caledon	Peel	\$ 583	\$ 598	\$ 1,181	low
Penetanguishene	Simcoe	\$ 740	\$ 279	\$ 1,018	low
Innisfil	Simcoe	\$ 765	\$ 420	\$ 1,185	mid
Wellesley	Waterloo	\$ 324	\$ 593	\$ 917	low
Wilmot	Waterloo	\$ 322	\$ 716	\$ 1,039	low
Kitchener	Waterloo	\$ 424	\$ 673	\$ 1,096	low
Woolwich	Waterloo	\$ 333	\$ 833	\$ 1,166	low
Cambridge	Waterloo	\$ 501	\$ 736	\$ 1,237	mid
North Dumfries	Waterloo	\$ 289	\$ 954	\$ 1,243	mid
Waterloo	Waterloo	\$ 524	\$ 871	\$ 1,395	high
Georgina	York	\$ 597	\$ 457	\$ 1,053	low
Markham	York	\$ 365	\$ 714	\$ 1,079	low
Newmarket	York	\$ 511	\$ 571	\$ 1,082	low
East Gwillimbury	York	\$ 465	\$ 628	\$ 1,093	low
Richmond Hill	York	\$ 419	\$ 733	\$ 1,153	low
Aurora	York	\$ 536	\$ 691	\$ 1,227	mid
Vaughan	York	\$ 511	\$ 921	\$ 1,432	high
Whitchurch-Stouffville	York	\$ 610	\$ 992	\$ 1,602	high
King	York	\$ 806	\$ 873	\$ 1,679	high
Quinte West	Single Tier	\$ 910		\$ 910	low
Prince Edward County	Single Tier	\$ 920		\$ 920	low
St. Thomas	Single Tier	\$ 1,059		\$ 1,059	low
Kawartha Lakes	Single Tier	\$ 1,061		\$ 1,061	low
Cornwall	Single Tier	\$ 1,113		\$ 1,113	low
Chatham-Kent	Single Tier	\$ 1,143		\$ 1,143	low
Brantford	Single Tier	\$ 1,195		\$ 1,195	mid
Barrie	Single Tier	\$ 1,199		\$ 1,199	mid
Sault Ste. Marie	Single Tier	\$ 1,210		\$ 1,210	mid
Peterborough	Single Tier	\$ 1,221		\$ 1,221	mid
London	Single Tier	\$ 1,222		\$ 1,222	mid
Greater Sudbury	Single Tier	\$ 1,248		\$ 1,248	mid
North Bay	Single Tier	\$ 1,288		\$ 1,288	mid
Brockville	Single Tier	\$ 1,290		\$ 1,290	mid
Hamilton	Single Tier	\$ 1,298		\$ 1,298	mid
Kenora	Single Tier	\$ 1,307		\$ 1,307	mid
Toronto	Single Tier	\$ 1,316		\$ 1,316	mid
Timmins	Single Tier	\$ 1,333		\$ 1,333	mid
St. Marys	Single Tier	\$ 1,341		\$ 1,341	high
Thunder Bay	Single Tier	\$ 1,345		\$ 1,345	high
Guelph	Single Tier	\$ 1,346		\$ 1,346	high
Stratford	Single Tier	\$ 1,365		\$ 1,365	high
Ottawa	Single Tier	\$ 1,388		\$ 1,388	high
Fort Frances	Single Tier	\$ 1,390		\$ 1,390	high
Belleville	Single Tier	\$ 1,397		\$ 1,397	high
Windsor	Single Tier	\$ 1,412		\$ 1,412	high
Kingston	Single Tier	\$ 1,500		\$ 1,500	high
Seguin	Single Tier	\$ 2,356		\$ 2,356	high

2011 Net Municipal Levy Per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$366 to \$2,403 (with an average of \$1,207). 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.

Municipal Levies	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment	Unweighted Assessment per Capita Ranking
Seguin	\$ 366	low	high
Milton	\$ 674	low	high
Markham	\$ 715	low	high
Caledon	\$ 735	low	high
Middlesex Centre	\$ 738	low	high
Gravenhurst	\$ 741	low	high
Richmond Hill	\$ 741	low	high
Whitchurch-Stouffville	\$ 742	low	high
Vaughan	\$ 750	low	high
The Blue Mountains	\$ 758	low	high
Huntsville	\$ 778	low	high
Halton Hills	\$ 784	low	high
East Gwillimbury	\$ 787	low	high
Wellesley	\$ 797	low	mid
Oakville	\$ 799	low	high
Prince Edward County	\$ 818	low	mid
Mississauga	\$ 827	low	high
North Dumfries	\$ 831	low	high
Wilmot	\$ 833	low	high
Aurora	\$ 839	low	high
Bracebridge	\$ 854	low	high
King	\$ 858	low	high
Woolwich	\$ 858	low	high
Kawartha Lakes	\$ 860	low	high
Lambton Shores	\$ 865	low	high
Kingsville	\$ 865	low	mid
Burlington	\$ 871	low	high
Innisfil	\$ 877	low	high
Newmarket	\$ 903	mid	mid
Toronto	\$ 907	mid	high
Niagara-on-the-Lake	\$ 927	mid	high
West Lincoln	\$ 961	mid	mid
Brampton	\$ 1,020	mid	mid
Georgina	\$ 1,056	mid	mid
Lincoln	\$ 1,098	mid	mid
Tecumseh	\$ 1,101	mid	mid
Meaford	\$ 1,108	mid	high
Barrie	\$ 1,114	mid	mid
Pelham	\$ 1,126	mid	mid
Wainfleet	\$ 1,153	mid	mid

2011 Net Municipal Levy Per \$100,000 Unweighted Assessment (cont'd)

Municipal Levies	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment	Unweighted Assessment per Capita Ranking
Grimsby	\$ 1,163	mid	mid
Ottawa	\$ 1,180	mid	mid
Clarington	\$ 1,206	mid	mid
Quinte West	\$ 1,208	mid	low
Ajax	\$ 1,216	mid	mid
Pickering	\$ 1,222	mid	mid
Waterloo	\$ 1,245	mid	mid
Whitby	\$ 1,247	mid	mid
Kitchener	\$ 1,260	mid	low
Central Elgin	\$ 1,267	mid	mid
Penetanguishene	\$ 1,273	mid	low
Guelph	\$ 1,274	mid	mid
Leamington	\$ 1,300	mid	low
Orangeville	\$ 1,318	mid	mid
Cambridge	\$ 1,328	mid	mid
Fort Erie	\$ 1,350	mid	mid
Thorold	\$ 1,354	high	low
Peterborough	\$ 1,379	high	low
Chatham-Kent	\$ 1,402	high	low
St. Marys	\$ 1,420	high	mid
Hamilton	\$ 1,429	high	low
Tillsonburg	\$ 1,451	high	low
London	\$ 1,454	high	low
St. Catharines	\$ 1,480	high	low
Brantford	\$ 1,481	high	low
Stratford	\$ 1,501	high	mid
Sarnia	\$ 1,514	high	low
Kenora	\$ 1,539	high	low
Kingston	\$ 1,556	high	mid
St. Thomas	\$ 1,559	high	low
Welland	\$ 1,591	high	low
Oshawa	\$ 1,611	high	low
Port Colborne	\$ 1,628	high	low
Niagara Falls	\$ 1,644	high	mid
Brockville	\$ 1,665	high	low
Belleville	\$ 1,704	high	low
Greater Sudbury	\$ 1,728	high	low
North Bay	\$ 1,730	high	low
Cornwall	\$ 2,064	high	low
Windsor	\$ 2,071	high	low
Sault Ste. Marie	\$ 2,088	high	low
Thunder Bay	\$ 2,204	high	low
Timmins	\$ 2,270	high	low
Fort Frances	\$ 2,403	high	low
Average	\$ 1,207		
Median	\$ 1,193		
Minimum	\$ 366		
Maximum	\$ 2,403		

2011 Net Municipal Levy Per \$100,000 Assessment (Unweighted) - By Location

Municipal Levies	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Unweighted Assessment per Capita Ranking
Prince Edward County	\$ 818	low	mid
Kawartha Lakes	\$ 860	low	high
Ottawa	\$ 1,180	mid	mid
Quinte West	\$ 1,208	mid	low
Peterborough	\$ 1,379	high	low
Kingston	\$ 1,556	high	mid
Brockville	\$ 1,665	high	low
Belleville	\$ 1,704	high	low
Cornwall	\$ 2,064	high	low
Eastern	\$ 1,381		
Milton	\$ 674	low	high
Markham	\$ 715	low	high
Caledon	\$ 735	low	high
Richmond Hill	\$ 741	low	high
Whitchurch-Stouffville	\$ 742	low	high
Vaughan	\$ 750	low	high
Halton Hills	\$ 784	low	high
East Gwillimbury	\$ 787	low	high
Oakville	\$ 799	low	high
Mississauga	\$ 827	low	high
Aurora	\$ 839	low	high
King	\$ 858	low	high
Burlington	\$ 871	low	high
Newmarket	\$ 903	mid	mid
Toronto	\$ 907	mid	high
Brampton	\$ 1,020	mid	mid
Georgina	\$ 1,056	mid	mid
Clarington	\$ 1,206	mid	mid
Ajax	\$ 1,216	mid	mid
Pickering	\$ 1,222	mid	mid
Whitby	\$ 1,247	mid	mid
Oshawa	\$ 1,611	high	low
GTA	\$ 932		
Niagara-on-the-Lake	\$ 927	mid	high
West Lincoln	\$ 961	mid	mid
Lincoln	\$ 1,098	mid	mid
Pelham	\$ 1,126	mid	mid
Wainfleet	\$ 1,153	mid	mid
Grimsby	\$ 1,163	mid	mid
Fort Erie	\$ 1,350	mid	mid
Thorold	\$ 1,354	high	low
Hamilton	\$ 1,429	high	low
St. Catharines	\$ 1,480	high	low
Wellsand	\$ 1,591	high	low
Port Colborne	\$ 1,628	high	low
Niagara Falls	\$ 1,644	high	mid
Niagara/Hamilton	\$ 1,300		

Municipal Levies	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Unweighted Assessment per Capita Ranking
Seguin	\$ 366	low	high
Kenora	\$ 1,539	high	low
Greater Sudbury	\$ 1,728	high	low
North Bay	\$ 1,730	high	low
Sault Ste. Marie	\$ 2,088	high	low
Thunder Bay	\$ 2,204	high	low
Timmins	\$ 2,270	high	low
Fort Frances	\$ 2,403	high	low
North	\$ 1,791		
Gravenhurst	\$ 741	low	high
Huntsville	\$ 778	low	high
Bracebridge	\$ 854	low	high
Innisfil	\$ 877	low	high
Barrie	\$ 1,114	mid	mid
Penetanguishene	\$ 1,273	mid	low
Orangeville	\$ 1,318	mid	mid
Simcoe/Musk./Duff.	\$ 994		
Middlesex Centre	\$ 738	low	high
The Blue Mountains	\$ 758	low	high
Wellesley	\$ 797	low	mid
North Dumfries	\$ 831	low	high
Wilmot	\$ 833	low	high
Woolwich	\$ 858	low	high
Kingsville	\$ 865	low	mid
Lambton Shores	\$ 865	low	high
Tecumseh	\$ 1,101	mid	mid
Meaford	\$ 1,108	mid	high
Waterloo	\$ 1,245	mid	mid
Kitchener	\$ 1,260	mid	low
Central Elgin	\$ 1,267	mid	mid
Guelph	\$ 1,274	mid	mid
Leamington	\$ 1,300	mid	low
Cambridge	\$ 1,328	mid	mid
Chatham-Kent	\$ 1,402	high	low
St. Marys	\$ 1,420	high	mid
Tillsonburg	\$ 1,451	high	low
London	\$ 1,454	high	low
Brantford	\$ 1,481	high	low
Stratford	\$ 1,501	high	mid
Sarnia	\$ 1,514	high	low
St. Thomas	\$ 1,559	high	low
Windsor	\$ 2,071	high	low
Southwest	\$ 1,211		

2011 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment
Prince Edward County	\$ 920	low	\$ 818	low
Kawartha Lakes	\$ 1,061	low	\$ 860	low
Ottawa	\$ 1,388	high	\$ 1,180	mid
Quinte West	\$ 910	low	\$ 1,208	mid
Peterborough	\$ 1,221	mid	\$ 1,379	high
Kingston	\$ 1,500	high	\$ 1,556	high
Brockville	\$ 1,290	mid	\$ 1,665	high
Belleville	\$ 1,397	high	\$ 1,704	high
Cornwall	\$ 1,113	low	\$ 2,064	high
Eastern Average	\$ 1,200		\$ 1,381	
Median	\$ 1,221		\$ 1,379	
Milton	\$ 965	low	\$ 674	low
Markham	\$ 1,079	low	\$ 715	low
Caledon	\$ 1,181	low	\$ 735	low
Richmond Hill	\$ 1,153	low	\$ 741	low
Whitchurch-Stouffville	\$ 1,602	high	\$ 742	low
Vaughan	\$ 1,432	high	\$ 750	low
Halton Hills	\$ 998	low	\$ 784	low
East Gwillimbury	\$ 1,093	low	\$ 787	low
Oakville	\$ 1,429	high	\$ 799	low
Mississauga	\$ 1,080	low	\$ 827	low
Aurora	\$ 1,227	mid	\$ 839	low
King	\$ 1,679	high	\$ 858	low
Burlington	\$ 1,209	mid	\$ 871	low
Newmarket	\$ 1,082	low	\$ 903	mid
Toronto	\$ 1,316	mid	\$ 907	mid
Brampton	\$ 1,098	low	\$ 1,020	mid
Georgina	\$ 1,053	low	\$ 1,056	mid
Clarington	\$ 1,220	mid	\$ 1,206	mid
Ajax	\$ 1,377	high	\$ 1,216	mid
Pickering	\$ 1,415	high	\$ 1,222	mid
Whitby	\$ 1,385	high	\$ 1,247	mid
Oshawa	\$ 1,392	high	\$ 1,611	high
GTA Average	\$ 1,248		\$ 932	
Median	\$ 1,214		\$ 848	
Niagara-on-the-Lake	\$ 1,885	high	\$ 927	mid
West Lincoln	\$ 941	low	\$ 961	mid
Lincoln	\$ 1,237	mid	\$ 1,098	mid
Pelham	\$ 1,277	mid	\$ 1,126	mid
Wainfleet	\$ 1,293	mid	\$ 1,153	mid
Grimsby	\$ 1,334	high	\$ 1,163	mid
Fort Erie	\$ 1,351	high	\$ 1,350	mid
Thorold	\$ 1,156	low	\$ 1,354	high
Hamilton	\$ 1,298	mid	\$ 1,429	high
St. Catharines	\$ 1,227	mid	\$ 1,480	high
Welland	\$ 1,085	low	\$ 1,591	high
Port Colborne	\$ 1,254	mid	\$ 1,628	high
Niagara Falls	\$ 1,583	high	\$ 1,644	high
Niagara/Hamilton Average	\$ 1,302		\$ 1,300	
Median	\$ 1,277		\$ 1,350	

**2011 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - Location
Cont'd**

Municipal Levies	2011 Levy per Capita	2011 Net Levy Per Capita	2011 Net Levy Per \$100,000 Unweighted Assessment	2011 Net Levy Per \$100,000 Unweighted Assessment
Seguin	\$ 2,356	high	\$ 366	low
Kenora	\$ 1,307	mid	\$ 1,539	high
Greater Sudbury	\$ 1,248	mid	\$ 1,728	high
North Bay	\$ 1,288	mid	\$ 1,730	high
Sault Ste. Marie	\$ 1,210	mid	\$ 2,088	high
Thunder Bay	\$ 1,345	high	\$ 2,204	high
Timmins	\$ 1,333	mid	\$ 2,270	high
Fort Frances	\$ 1,390	high	\$ 2,403	high
North Average	\$ 1,435		\$ 1,791	
Median	\$ 1,320		\$ 1,909	
Gravenhurst	\$ 1,784	high	\$ 741	low
Huntsville	\$ 1,294	mid	\$ 778	low
Bracebridge	\$ 1,347	high	\$ 854	low
Innisfil	\$ 1,185	mid	\$ 877	low
Barrie	\$ 1,199	mid	\$ 1,114	mid
Penetanguishene	\$ 1,018	low	\$ 1,273	mid
Orangeville	\$ 1,280	mid	\$ 1,318	mid
Simcoe/Musk./Duff. Average	\$ 1,301		\$ 994	
Median	\$ 1,280		\$ 877	
Middlesex Centre	\$ 1,051	low	\$ 738	low
The Blue Mountains	\$ 3,196	high	\$ 758	low
Wellesley	\$ 917	low	\$ 797	low
North Dumfries	\$ 1,243	mid	\$ 831	low
Wilmot	\$ 1,039	low	\$ 833	low
Woolwich	\$ 1,166	low	\$ 858	low
Kingsville	\$ 845	low	\$ 865	low
Lambton Shores	\$ 1,374	high	\$ 865	low
Tecumseh	\$ 1,152	low	\$ 1,101	mid
Meaford	\$ 1,368	high	\$ 1,108	mid
Waterloo	\$ 1,395	high	\$ 1,245	mid
Kitchener	\$ 1,096	low	\$ 1,260	mid
Central Elgin	\$ 1,328	mid	\$ 1,267	mid
Guelph	\$ 1,346	high	\$ 1,274	mid
Leamington	\$ 1,076	low	\$ 1,300	mid
Cambridge	\$ 1,237	mid	\$ 1,328	mid
Chatham-Kent	\$ 1,143	low	\$ 1,402	high
St. Marys	\$ 1,341	high	\$ 1,420	high
Tillsonburg	\$ 1,230	mid	\$ 1,451	high
London	\$ 1,222	mid	\$ 1,454	high
Brantford	\$ 1,195	mid	\$ 1,481	high
Stratford	\$ 1,365	high	\$ 1,501	high
Sarnia	\$ 1,243	mid	\$ 1,514	high
St. Thomas	\$ 1,059	low	\$ 1,559	high
Windsor	\$ 1,412	high	\$ 2,071	high
Southwest Average	\$ 1,282		\$ 1,211	
Median	\$ 1,230		\$ 1,267	

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	MPMP Operating Costs (excluding amortization) as % Total Municipal Costs	MPMP Total Costs (including amortization) as % Total Municipal Costs	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
St. Thomas	0.4%	0.4%	\$ (16)	\$ (16)	\$ (24)	\$ (23)
Waterloo	0.9%	2.0%	\$ (33)	\$ (20)	\$ (30)	\$ (18)
Georgina	1.5%	1.1%	\$ (21)	\$ (14)	\$ (21)	\$ (14)
Oshawa	8.4%	7.8%	\$ 2	\$ 9	\$ 2	\$ 11
Quinte West	0.2%	0.1%	\$ 2	\$ 11	\$ 3	\$ 14
Grimsby	1.8%	1.4%	\$ 12	\$ 19	\$ 11	\$ 17
Bracebridge	3.6%	3.3%	\$ 20	\$ 28	\$ 13	\$ 18
Cornwall	1.7%	1.6%	\$ 7	\$ 11	\$ 14	\$ 21
Vaughan	5.4%	4.9%	\$ 38	\$ 42	\$ 20	\$ 22
Mississauga	3.4%	2.8%	\$ 20	\$ 32	\$ 15	\$ 24
Seguin	2.8%	3.3%	\$ 162	\$ 182	\$ 25	\$ 28
Wilmot	4.2%	3.6%	\$ 31	\$ 37	\$ 25	\$ 30
Huntsville	4.0%	2.7%	\$ 30	\$ 50	\$ 18	\$ 30
Cambridge	3.0%	2.7%	\$ 23	\$ 28	\$ 24	\$ 30
Woolwich	6.5%	5.5%	\$ 36	\$ 47	\$ 27	\$ 34
Halton Hills	8.6%	6.4%	\$ 40	\$ 45	\$ 32	\$ 36
Newmarket	4.7%	3.8%	\$ 35	\$ 43	\$ 29	\$ 36
Niagara-on-the-Lake	7.3%	6.2%	\$ 78	\$ 84	\$ 38	\$ 41
Central Elgin	5.1%	4.3%	\$ 41	\$ 44	\$ 39	\$ 42
North Dumfries	18.9%	18.6%	\$ 58	\$ 63	\$ 39	\$ 42
Lincoln	7.6%	7.5%	\$ 38	\$ 49	\$ 34	\$ 43
Milton	7.4%	5.2%	\$ 38	\$ 63	\$ 27	\$ 44
Pickering	7.9%	6.8%	\$ 45	\$ 51	\$ 39	\$ 44
Niagara Falls	4.2%	3.7%	\$ 35	\$ 42	\$ 36	\$ 44
Wellesley	11.7%	6.2%	\$ 48	\$ 53	\$ 42	\$ 46
St. Catharines	5.0%	4.1%	\$ 32	\$ 39	\$ 38	\$ 47
Gravenhurst	12.3%	11.6%	\$ 106	\$ 122	\$ 44	\$ 51
Chatham-Kent	1.3%	1.1%	\$ 37	\$ 43	\$ 46	\$ 53
Caledon	9.2%	9.9%	\$ 70	\$ 86	\$ 43	\$ 53
Clarington	8.9%	6.7%	\$ 46	\$ 54	\$ 46	\$ 54
Brampton	8.5%	7.4%	\$ 55	\$ 61	\$ 51	\$ 56
Kingsville	5.5%	4.0%	\$ 54	\$ 55	\$ 55	\$ 57
East Gwillimbury	9.1%	8.9%	\$ 69	\$ 79	\$ 50	\$ 57
Whitchurch-Stouffville	12.6%	11.0%	\$ 117	\$ 125	\$ 54	\$ 58
Innisfil	7.7%	6.1%	\$ 65	\$ 79	\$ 48	\$ 58
Guelph	0.8%	1.0%	\$ 37	\$ 63	\$ 35	\$ 59
Ajax	11.1%	9.5%	\$ 62	\$ 71	\$ 55	\$ 63
Middlesex Centre	10.5%	8.3%	\$ 90	\$ 92	\$ 63	\$ 65
Thorold	4.9%	5.2%	\$ 47	\$ 55	\$ 56	\$ 65
Kitchener	3.7%	4.6%	\$ 41	\$ 57	\$ 47	\$ 66
Burlington	10.1%	10.1%	\$ 82	\$ 92	\$ 59	\$ 66

General Government (cont'd)

Municipality	MPMP Operating Costs (excluding amortization) as % Total Municipal Costs	MPMP Total Costs (including amortization) as % Total Municipal Costs	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Hamilton	2.0%	2.1%	\$ 53	\$ 63	\$ 59	\$ 69
Oakville	13.2%	10.9%	\$ 120	\$ 131	\$ 67	\$ 74
King	14.9%	12.4%	\$ 142	\$ 147	\$ 72	\$ 75
Fort Erie	7.0%	5.6%	\$ 65	\$ 75	\$ 65	\$ 75
Aurora	11.7%	9.8%	\$ 101	\$ 110	\$ 69	\$ 75
Whitby	14.3%	11.5%	\$ 81	\$ 85	\$ 73	\$ 76
Brantford	4.0%	4.0%	\$ 49	\$ 62	\$ 60	\$ 77
Leamington	5.8%	5.5%	\$ 61	\$ 65	\$ 74	\$ 78
Kenora	2.6%	2.3%	\$ 62	\$ 68	\$ 73	\$ 81
Peterborough	2.2%	2.3%	\$ 64	\$ 73	\$ 72	\$ 83
Prince Edward County	4.9%	4.4%	\$ 92	\$ 97	\$ 82	\$ 86
Welland	2.9%	2.4%	\$ 41	\$ 59	\$ 60	\$ 86
Ottawa	3.6%	3.4%	\$ 102	\$ 102	\$ 87	\$ 87
Wainfleet	13.4%	13.0%	\$ 88	\$ 98	\$ 78	\$ 87
Brockville	2.6%	2.4%	\$ 62	\$ 69	\$ 81	\$ 89
Sarnia	5.1%	5.2%	\$ 61	\$ 74	\$ 74	\$ 90
Barrie	4.8%	4.2%	\$ 82	\$ 97	\$ 77	\$ 90
The Blue Mountains	14.1%	11.4%	\$ 357	\$ 381	\$ 85	\$ 90
West Lincoln	14.8%	12.7%	\$ 89	\$ 95	\$ 91	\$ 97
Tecumseh	9.4%	7.6%	\$ 97	\$ 102	\$ 93	\$ 98
St. Marys	3.7%	3.6%	\$ 81	\$ 93	\$ 85	\$ 98
North Bay	3.2%	3.1%	\$ 65	\$ 73	\$ 87	\$ 99
Toronto	0.0%	0.1%	\$ 137	\$ 145	\$ 95	\$ 100
Kingston	3.6%	3.7%	\$ 85	\$ 100	\$ 88	\$ 104
Orangeville	8.2%	7.4%	\$ 95	\$ 103	\$ 98	\$ 106
Kawartha Lakes	7.3%	6.3%	\$ 141	\$ 147	\$ 114	\$ 119
Penetanguishene	10.9%	10.0%	\$ 103	\$ 110	\$ 128	\$ 137
Windsor	5.1%	4.7%	\$ 92	\$ 98	\$ 135	\$ 143
London	4.0%	3.4%	\$ 99	\$ 127	\$ 117	\$ 151
Stratford	4.9%	5.0%	\$ 125	\$ 137	\$ 138	\$ 151
Timmins	4.0%	3.8%	\$ 88	\$ 92	\$ 149	\$ 157
Tillsonburg	14.5%	17.3%	\$ 75	\$ 134	\$ 88	\$ 158
Markham	10.0%	27.2%	\$ 70	\$ 245	\$ 46	\$ 162
Fort Frances	4.9%	4.1%	\$ 91	\$ 100	\$ 158	\$ 173
Greater Sudbury	3.9%	3.7%	\$ 121	\$ 128	\$ 168	\$ 177
Port Colborne	14.9%	14.1%	\$ 134	\$ 141	\$ 174	\$ 183
Sault Ste. Marie	4.7%	4.6%	\$ 112	\$ 120	\$ 194	\$ 207
Thunder Bay	4.3%	3.9%	\$ 147	\$ 154	\$ 242	\$ 253
Meaford	25.8%	19.9%	\$ 332	\$ 338	\$ 269	\$ 273
Average	6.8%	6.3%	\$ 73	\$ 85	\$ 67	\$ 77
Region York	0.0%	0.4%	\$ 15	\$ 23	\$ 9	\$ 14
Region Peel	2.1%	2.0%	\$ 17	\$ 24	\$ 14	\$ 20
Region Halton	1.8%	1.6%	\$ 31	\$ 35	\$ 20	\$ 23
District Muskoka	1.9%	1.5%	\$ 89	\$ 109	\$ 29	\$ 35
Region Waterloo	2.1%	2.0%	\$ 20	\$ 29	\$ 30	\$ 44
Region Durham	1.8%	2.1%	\$ 35	\$ 43	\$ 37	\$ 46
Region Niagara	1.7%	2.2%	\$ 52	\$ 64	\$ 56	\$ 68
Average	1.6%	1.7%	\$ 37	\$ 47	\$ 28	\$ 36

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 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 Statistics

(Sorted by Alphabetically by size population group)

Municipality	2010 Population Density per Sq. Kilometre	# of Full Time Staff	# of Part Time Staff	2010 # of Residential Structural Fires/1000 Households
Bracebridge	27	3	3	1.92
Central Elgin	48	1	1	5.94
Fort Frances	299	9	15	0.53
Gravenhurst	23	3	45	1.09
Huntsville	27	5		0.52
Kenora	75	13	45	3.95
Meaford	19	2	31	1.47
Middlesex Centre	28	2	1	N/A
Niagara-on-the-Lake	115	4	1	N/A
North Dumfries	53		34	N/A
Penetanguishene	410	2	1	1.30
Port Colborne	159	16	1	1.90
Seguin	7	2	2	2.95
St. Marys	568	1		0.34
The Blue Mountains	25	8		1.49
Thorold	227			3.61
Tillsonburg	704	6	3	0.73
Wainfleet	31		1	3.14
Wellesley	38	2	1	N/A
West Lincoln	35	2	44	1.32
Wilmot	71	2	2	0.41
< 20,000 Average				1.92
Brockville	1,090	39	4	2.48
Cornwall	760	64		1.19
East Gwillimbury	100	10	81	0.95
Fort Erie	187	3		1.88
Georgina	171	39		3.24
Grimsby	360	6		2.24
Innisfil	118	16		1.18
King	68	4	111	N/A
Kingsville	87	3		0.72
Leamington	113	5	34	2.31
Lincoln	138	3	98	1.32
Orangeville	1,848	16	32	N/A
Prince Edward County	25	9		2.61
Quinte West	88	16		1.87
St. Thomas	1,092	58		2.43
Stratford	1,264	53		1.11
Tecumseh	261	4		1.61
Timmins	15	35		0.93
Whitchurch-Stouffville	139	28	44	0.84
Woolwich	66	3	1	1.29
20,000 - 49,999 Average				1.68

Fire Statistics (cont'd)

Municipality	2010 Population Density per Sq. Kilometre	# of Full Time Staff	# of Part Time Staff	2010 # of Residential Structural Fires/1000 Households
Ajax	1,476	109	1	1.22
Aurora	1,109			N/A
Brantford	1,343	132		1.53
Caledon	96	22	2	1.91
Clarington	140	59	129	1.23
Halton Hills	230	28	12	0.64
Kawartha Lakes	25	27	419	2.11
Milton	231	47	79	1.02
Newmarket	2,265	116		0.99
Niagara Falls	406	133		1.81
North Bay	176	89		2.10
Peterborough	1,347	99		1.52
Pickering	420	102		1.07
Sarnia	448	129		1.38
Sault Ste. Marie	342	102	1	N/A
Welland	646	53		2.66
50,000 - 99,999 Average				1.51
Barrie	1,798	155	3	1.35
Brampton	1,875	422		0.80
Burlington	1,023	202	5	2.77
Cambridge	1,165	138		0.94
Chatham-Kent	44	75	1	1.92
Greater Sudbury	51	129		1.19
Guelph	1,432	149		1.41
Hamilton	477	548	40	1.03
Kingston	278	153		1.40
Kitchener	1,638	232	2	1.30
London	900	415		1.07
Markham	1,441	257		0.56
Mississauga	2,677	699		0.90
Oakville	1,380	212		0.71
Oshawa	1,085	202		1.26
Ottawa	323	1001	3	N/A
St. Catharines	1,432	165		0.99
Thunder Bay	339	211		1.48
Toronto	4,318	3096		0.95
Vaughan	1,015	287		0.90
Waterloo	1,665	138	2	1.88
Whitby	834	116	2	0.93
Windsor	1,506	285		1.80
> 100,000 Average				1.25

Fire Costs

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

Municipality	Costs per Capita Excluding Amortization	Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Sequin	\$ 114	\$ 148	\$ 19	\$ 25
Gravenhurst	\$ 48	\$ 62	\$ 22	\$ 28
Huntsville	\$ 38	\$ 51	\$ 24	\$ 33
Bracebridge	\$ 48	\$ 55	\$ 32	\$ 36
St. Marys	\$ 27	\$ 37	\$ 29	\$ 39
The Blue Mountains	\$ 124	\$ 152	\$ 33	\$ 40
Middlesex Centre	\$ 51	\$ 60	\$ 39	\$ 46
Niagara-on-the-Lake	\$ 87	\$ 110	\$ 44	\$ 50
Wilmot	\$ 47	\$ 58	\$ 42	\$ 51
North Dumfries	\$ 67	\$ 70	\$ 52	\$ 54
West Lincoln	\$ 44	\$ 51	\$ 47	\$ 55
Wellesley	\$ 49	\$ 67	\$ 44	\$ 63
Meaford	\$ 61	\$ 72	\$ 54	\$ 65
Wainfleet	\$ 62	\$ 72	\$ 59	\$ 69
Penetanguishene	\$ 59	\$ 73	\$ 69	\$ 84
Tillsonburg	\$ 71	\$ 73	\$ 83	\$ 87
Central Elgin	\$ 75	\$ 92	\$ 78	\$ 94
Kenora	\$ 110	\$ 118	\$ 141	\$ 150
Port Colborne	\$ 122	\$ 133	\$ 146	\$ 171
Thorold	\$ 141	\$ 158	\$ 169	\$ 188
Fort Frances	\$ 140	\$ 148	\$ 235	\$ 248
< 20,000 Average	\$ 76	\$ 89	\$ 70	\$ 80
East Gwillimbury	\$ 51	\$ 70	\$ 40	\$ 53
Grimsby	\$ 53	\$ 59	\$ 50	\$ 56
Tecumseh	\$ 48	\$ 58	\$ 46	\$ 56
Woolwich	\$ 57	\$ 72	\$ 46	\$ 58
Lincoln	\$ 52	\$ 63	\$ 50	\$ 60
King	\$ 89	\$ 110	\$ 56	\$ 67
Kingsville	\$ 58	\$ 67	\$ 61	\$ 70
Prince Edward County	\$ 67	\$ 75	\$ 62	\$ 70
Innisfil	\$ 87	\$ 95	\$ 67	\$ 74
Fort Erie	\$ 63	\$ 73	\$ 65	\$ 76
Leamington	\$ 57	\$ 64	\$ 65	\$ 76
Whitchurch-Stouffville	\$ 132	\$ 150	\$ 68	\$ 78
Orangeville	\$ 79	\$ 84	\$ 100	\$ 105
Georgina	\$ 111	\$ 111	\$ 113	\$ 113
Quinte West	\$ 86	\$ 94	\$ 119	\$ 130
Stratford	\$ 167	\$ 175	\$ 185	\$ 193
Timmins	\$ 129	\$ 137	\$ 224	\$ 237
Cornwall	\$ 164	\$ 169	\$ 287	\$ 296
St. Thomas	\$ 201	\$ 205	\$ 313	\$ 319
Brockville	\$ 263	\$ 270	\$ 333	\$ 343
20,000 - 49,999 Average	\$ 101	\$ 110	\$ 118	\$ 127

Fire Costs (cont'd)

Municipality	Costs per Capita Excluding Amortization	Costs per Capita Including Amortization	MPMP Operating Costs per \$100,000 Assessment	MPMP Total Costs per \$100,000 Assessment
Milton	\$ 72	\$ 80	\$ 56	\$ 62
Caledon	\$ 84	\$ 103	\$ 57	\$ 70
Halton Hills	\$ 84	\$ 92	\$ 67	\$ 75
Kawartha Lakes	\$ 84	\$ 101	\$ 72	\$ 86
Aurora	\$ 119	\$ 122	\$ 87	\$ 89
Newmarket	\$ 118	\$ 121	\$ 104	\$ 107
Clarington	\$ 114	\$ 124	\$ 115	\$ 125
Pickering	\$ 156	\$ 162	\$ 136	\$ 143
Ajax	\$ 152	\$ 162	\$ 136	\$ 147
Brantford	\$ 155	\$ 163	\$ 195	\$ 204
Peterborough	\$ 171	\$ 174	\$ 206	\$ 210
Niagara Falls	\$ 217	\$ 223	\$ 206	\$ 214
Welland	\$ 148	\$ 154	\$ 216	\$ 225
Sarnia	\$ 209	\$ 214	\$ 259	\$ 267
North Bay	\$ 212	\$ 220	\$ 287	\$ 299
Sault Ste. Marie	\$ 170	\$ 175	\$ 312	\$ 321
50,000 - 99,999 Average	\$ 142	\$ 149	\$ 157	\$ 165
Markham	\$ 91	\$ 91	\$ 64	\$ 64
Vaughan	\$ 130	\$ 135	\$ 73	\$ 76
Oakville	\$ 142	\$ 148	\$ 86	\$ 90
Waterloo	\$ 93	\$ 102	\$ 82	\$ 92
Brampton	\$ 101	\$ 106	\$ 94	\$ 99
Mississauga	\$ 117	\$ 120	\$ 97	\$ 99
Burlington	\$ 128	\$ 132	\$ 99	\$ 103
Toronto	\$ 135	\$ 137	\$ 101	\$ 103
Whitby	\$ 126	\$ 134	\$ 114	\$ 121
Ottawa	\$ 147	\$ 152	\$ 135	\$ 140
Barrie	\$ 137	\$ 146	\$ 138	\$ 146
Guelph	\$ 148	\$ 152	\$ 149	\$ 155
Chatham-Kent	\$ 119	\$ 129	\$ 143	\$ 156
London	\$ 139	\$ 145	\$ 160	\$ 168
Kitchener	\$ 140	\$ 145	\$ 163	\$ 170
Cambridge	\$ 148	\$ 152	\$ 168	\$ 172
Hamilton	\$ 143	\$ 148	\$ 168	\$ 174
Greater Sudbury	\$ 126	\$ 134	\$ 176	\$ 188
St. Catharines	\$ 156	\$ 161	\$ 185	\$ 192
Kingston	\$ 170	\$ 175	\$ 189	\$ 196
Oshawa	\$ 170	\$ 174	\$ 194	\$ 199
Windsor	\$ 169	\$ 173	\$ 235	\$ 240
Thunder Bay	\$ 215	\$ 219	\$ 362	\$ 370
> 100,000 Average	\$ 139	\$ 144	\$ 147	\$ 153

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	# Full Time Positions	2010 Part-Time Positions	MPMP Operating Costs Services Per Person	MPMP Total Costs Services Per Person	Net Costs Per \$100,000 CVA Excluding Amortization	Net Costs Per \$100,000 CVA Including Amortization
Seguin	Contract		\$ 151	\$ 151	\$ 23	\$ 23
The Blue Mountains	Contract		\$ 316	\$ 320	\$ 71	\$ 72
Middlesex Centre	Contract		\$ 118	\$ 118	\$ 73	\$ 73
Meaford	Contract		\$ 162	\$ 162	\$ 111	\$ 111
Central Elgin	Contract		\$ 167	\$ 167	\$ 143	\$ 143
Tillsonburg	Contract + 1	1	\$ 208	\$ 211	\$ 169	\$ 169
Penetanguishene	Contract		\$ 166	\$ 166	\$ 182	\$ 182
St. Marys	Contract		\$ 203	\$ 203	\$ 208	\$ 208
Kenora	Contract		\$ 539	\$ 541	\$ 474	\$ 475
Fort Frances	Contract		\$ 315	\$ 315	\$ 512	\$ 512
< 20,000 Average			\$ 213	\$ 214	\$ 197	\$ 197
Tecumseh	Contract		\$ 169	\$ 170	\$ 150	\$ 151
Kingsville	Contract		\$ 155	\$ 156	\$ 151	\$ 152
Prince Edward County	Contract		\$ 220	\$ 220	\$ 156	\$ 156
Innisfil			\$ 259	\$ 269	\$ 180	\$ 187
Leamington	51	1	\$ 193	\$ 200	\$ 211	\$ 219
Quinte West	Contract		\$ 194	\$ 201	\$ 254	\$ 256
Orangeville	58	15	\$ 266	\$ 273	\$ 254	\$ 261
Stratford	79		\$ 281	\$ 291	\$ 300	\$ 309
St. Thomas	88	3	\$ 280	\$ 250	\$ 369	\$ 382
Brockville	60	2	\$ 406	\$ 414	\$ 387	\$ 396
Timmins	117	22	\$ 286	\$ 309	\$ 457	\$ 480
Cornwall	129	11	\$ 342	\$ 350	\$ 595	\$ 610
20,000 - 49,999 Average			\$ 254	\$ 259	\$ 289	\$ 297
Kawartha Lakes	59	3	\$ 172	\$ 174	\$ 129	\$ 131
Peterborough	163	9	\$ 253	\$ 260	\$ 261	\$ 266
Sarnia	149	22	\$ 271	\$ 278	\$ 309	\$ 317
Brantford	206	77	\$ 272	\$ 279	\$ 312	\$ 321
North Bay	135	30	\$ 271	\$ 278	\$ 329	\$ 338
Sault Ste. Marie	178	12	\$ 319	\$ 323	\$ 512	\$ 520
50,000 - 99,999 Average			\$ 260	\$ 265	\$ 309	\$ 315
Ottawa	1,935		\$ 261	\$ 266	\$ 210	\$ 213
Guelph			\$ 258	\$ 265	\$ 231	\$ 237
Toronto	7,672	205	\$ 360	\$ 383	\$ 246	\$ 257
Kingston	198	53	\$ 255	\$ 281	\$ 246	\$ 261
Barrie			\$ 283	\$ 294	\$ 256	\$ 266
London	811	7	\$ 253	\$ 260	\$ 266	\$ 273
Hamilton	1,027	37	\$ 250	\$ 255	\$ 271	\$ 276
Chatham-Kent	219	9	\$ 244	\$ 252	\$ 276	\$ 285
Greater Sudbury	349	18	\$ 282	\$ 291	\$ 346	\$ 358
Windsor	619	12	\$ 409	\$ 424	\$ 490	\$ 501
Thunder Bay	341	19	\$ 305	\$ 310	\$ 513	\$ 522
> 100,000 Average			\$ 287	\$ 298	\$ 305	\$ 314
Muskoka District	Contract		\$ 145	\$ 145	\$ 47	\$ 47
Halton Region	884		\$ 216	\$ 225	\$ 123	\$ 128
York Region	1,874		\$ 215	\$ 225	\$ 128	\$ 133
Peel Region	2,596	37	\$ 241	\$ 248	\$ 167	\$ 172
Durham Region	1,227	64	\$ 234	\$ 241	\$ 236	\$ 243
Niagara Region	1,023		\$ 290	\$ 303	\$ 283	\$ 294
Waterloo Region	1,022		\$ 209	\$ 218	\$ 311	\$ 324
Regional Average			\$ 221	\$ 229	\$ 185	\$ 192

Police Statistics—Crime by Population Group

Municipality	MPMP Violent Crime Rate/1000 Persons	MPMP Property Crime Rate /1000 Persons	MPMP Crime Rate Other Criminal Code Offences/1000 Persons	MPMP Total Crime Rate/1000 Persons (excluding Traffic)	MPMP Youth Crime Rate/1000 Youths
Central Elgin	3.91	15.31	2.00	21.22	3.33
Fort Frances	17.77	45.66	19.13	82.56	136.99
Kenora	38.79	71.61	55.40	165.79	70.67
Meaford	6.20	17.09	3.70	26.99	N/A
Middlesex Centre	N/A	N/A	N/A	N/A	N/A
Penetanguishene	9.84	34.97	3.42	48.22	45.16
Sequin	6.78	27.83	3.98	38.59	29.59
St. Marys	6.80	29.62	2.87	39.29	16.67
The Blue Mountains	4.25	41.91	3.22	49.38	3.10
Tillsonburg	11.60	25.91	6.61	44.12	59.86
< 20,000 Average	11.77	34.43	11.15	57.35	45.67
Brockville	117.68	53.22	46.06	216.96	157.90
Cornwall	20.99	55.91	21.23	98.14	138.65
Innisfil	5.89	19.37	16.36	41.62	-
Kingsville	3.96	15.33	2.36	21.65	5.67
Leamington	7.84	33.23	10.89	51.95	4.27
Orangeville	N/A	N/A	N/A	N/A	N/A
Prince Edward County	15.31	25.13	5.49	45.94	95.73
Quinte West	7.89	31.48	6.30	45.67	19.68
St. Thomas	7.09	36.86	5.62	49.57	71.43
Stratford	9.23	48.55	8.00	65.77	120.00
Tecumseh	3.06	19.11	2.44	24.60	10.88
Timmins	19.26	41.12	9.21	69.59	33.06
20,000 - 49,999 Average	19.84	34.48	12.18	66.50	59.75
Brantford	18.57	53.22	27.46	99.26	59.04
Kawartha Lakes	11.94	32.23	13.10	57.27	59.08
North Bay	10.40	43.94	6.47	60.80	82.55
Peterborough	8.51	35.21	18.38	62.11	69.89
Sarnia	14.70	37.72	20.37	72.80	51.99
Sault Ste. Marie	N/A	N/A	N/A	N/A	N/A
50,000 - 99,999 Average	12.82	40.46	17.16	70.44	64.51
Barrie	10.04	38.397	10.234	58.667	18.43
Chatham-Kent	10.82	42.33	11.46	64.61	86.54
Greater Sudbury	11.58	40.04	7.48	59.11	71.22
Guelph	9.29	30.07	9.37	48.73	118.65
Hamilton	13.52	38.52	4.67	56.70	42.67
Kingston	11.31	42.50	7.55	61.36	36.24
London	11.92	47.76	13.04	72.72	74.90
Ottawa	N/A	N/A	N/A	N/A	N/A
Thunder Bay	18.52	59.58	16.90	94.99	70.39
Toronto	N/A	N/A	N/A	N/A	N/A
Windsor	14.57	48.21	9.10	71.89	43.25
> 100,000 Average	12.39	43.05	9.98	65.42	62.48
Durham Region	7.73	23.32	5.11	36.16	48.37
Halton Region	5.33	23.10	2.22	30.65	39.92
Muskoka District	7.69	27.98	3.79	39.47	32.26
Niagara Region	9.80	36.89	7.73	54.42	20.53
Peel Region	6.01	20.43	2.94	29.38	39.43
Waterloo Region	9.64	31.91	5.93	47.48	60.16
York Region	5.81	17.30	1.77	24.88	30.58
Regional Average	7.43	25.85	4.22	37.49	38.75

Court Security Costs

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

Prisoner Transportation

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Kingston	\$ 4	\$ 4
Ottawa	\$ 5	\$ 4
Sarnia	\$ 7	\$ 9
London	\$ 8	\$ 10
Hamilton	\$ 9	\$ 10
Greater Sudbury	\$ 8	\$ 11
Toronto	\$ 17	\$ 12
Chatham-Kent	\$ 11	\$ 13
Guelph	\$ 14	\$ 14
Timmins	\$ 8	\$ 14
Brantford	\$ 13	\$ 16
North Bay	\$ 13	\$ 17
Peterborough	\$ 17	\$ 19
Windsor	\$ 16	\$ 23
Brockville	\$ 29	\$ 37
Cornwall	\$ 21	\$ 40
Average	13	16
Halton Region	\$ 4	\$ 3
York Region	\$ 6	\$ 4
Peel Region	\$ 7	\$ 5
Durham Region	\$ 7	\$ 8
Waterloo Region	\$ 7	\$ 11
Average	6	6

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Hamilton	\$ (15)	\$ (16)
Brantford	\$ (1)	\$ (1)
London	\$ 0	\$ 1
Windsor	\$ 2	\$ 3
Greater Sudbury	\$ 2	\$ 3
Chatham-Kent	\$ 3	\$ 4
Kingston	\$ 5	\$ 5
Timmins	\$ 5	\$ 8
Average	\$ 0	\$ 1
Region Durham	\$ 0	\$ 0
Region Waterloo	\$ 0	\$ 0
Region York	\$ 1	\$ 1
Region Peel	\$ 1	\$ 1
Region Halton	\$ 4	\$ 2
Average	\$ 1	\$ 1

Conservation Authority

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Guelph	\$ 1	\$ 1
Toronto	\$ 5	\$ 4
Greater Sudbury	\$ 3	\$ 5
Sarnia	\$ 4	\$ 5
Orangeville	\$ 5	\$ 5
Kingsville	\$ 6	\$ 6
Leamington	\$ 6	\$ 7
St. Thomas	\$ 5	\$ 7
Chatham-Kent	\$ 6	\$ 7
Central Elgin	\$ 8	\$ 8
Brockville	\$ 6	\$ 8
Tecumseh	\$ 8	\$ 8
Ottawa	\$ 9	\$ 8
Kawartha Lakes	\$ 10	\$ 8
Prince Edward County	\$ 9	\$ 8
Kingston	\$ 8	\$ 8
Peterborough	\$ 7	\$ 8
Windsor	\$ 6	\$ 9
Barrie	\$ 10	\$ 9
Meaford	\$ 12	\$ 10
The Blue Mountains	\$ 41	\$ 10
Innisfil	\$ 13	\$ 10
Brantford	\$ 9	\$ 11
Thunder Bay	\$ 7	\$ 11
Quinte West	\$ 9	\$ 11
Hamilton	\$ 11	\$ 12
Timmins	\$ 9	\$ 15
Cornwall	\$ 9	\$ 16
Middlesex Centre	\$ 26	\$ 18
North Bay	\$ 14	\$ 18
London	\$ 28	\$ 34
St. Marys	\$ 35	\$ 38
Average	\$ 11	\$ 11
Region York	\$ 5	\$ 3
Region Halton	\$ 12	\$ 8
Region Niagara	\$ 11	\$ 12
Region Durham	\$ 12	\$ 12
Region Waterloo	\$ 10	\$ 15
Region Peel	\$ 21	\$ 17
Average	\$ 12	\$ 11

Protective Inspection and Control

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

Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization	Municipality	Net Costs per Capita Including Amortization	Net Costs per \$100,000 Including Amortization
Bracebridge	\$ 9	\$ 6	Halton Hills	\$ 36	\$ 28
Brockville	\$ 5	\$ 6	Fort Frances	\$ 17	\$ 29
Orangeville	\$ 8	\$ 8	Brantford	\$ 24	\$ 30
Caledon	\$ 14	\$ 9	Kenora	\$ 25	\$ 30
Ottawa	\$ 14	\$ 12	Cambridge	\$ 28	\$ 30
Middlesex Centre	\$ 21	\$ 15	Leamington	\$ 25	\$ 31
Meaford	\$ 20	\$ 16	Kingston	\$ 30	\$ 31
Whitby	\$ 18	\$ 17	Prince Edward County	\$ 35	\$ 31
Burlington	\$ 24	\$ 17	Gravenhurst	\$ 75	\$ 31
Kawartha Lakes	\$ 22	\$ 18	Aurora	\$ 46	\$ 32
Sarnia	\$ 15	\$ 18	Milton	\$ 45	\$ 32
Mississauga	\$ 24	\$ 18	North Bay	\$ 24	\$ 32
Brampton	\$ 21	\$ 19	Thunder Bay	\$ 20	\$ 32
Tecumseh	\$ 20	\$ 19	Niagara Falls	\$ 32	\$ 33
Grimsby	\$ 22	\$ 20	Welland	\$ 23	\$ 34
Quinte West	\$ 15	\$ 20	Sault Ste. Marie	\$ 20	\$ 34
Wainfleet	\$ 23	\$ 20	London	\$ 29	\$ 34
Markham	\$ 31	\$ 21	Hamilton	\$ 32	\$ 35
North Dumfries	\$ 31	\$ 21	Tillsonburg	\$ 30	\$ 35
Huntsville	\$ 35	\$ 21	Port Colborne	\$ 27	\$ 35
Seguin	\$ 139	\$ 22	Barrie	\$ 40	\$ 37
Vaughan	\$ 42	\$ 22	Greater Sudbury	\$ 27	\$ 37
Woolwich	\$ 30	\$ 22	East Gwillimbury	\$ 55	\$ 40
Kingsville	\$ 22	\$ 23	Oshawa	\$ 34	\$ 40
Lincoln	\$ 26	\$ 23	St. Marys	\$ 38	\$ 41
Oakville	\$ 43	\$ 24	Wilmot	\$ 51	\$ 41
West Lincoln	\$ 23	\$ 24	St. Thomas	\$ 29	\$ 43
Niagara-on-the-Lake	\$ 50	\$ 25	Fort Erie	\$ 43	\$ 43
Newmarket	\$ 29	\$ 25	Penetanguishene	\$ 36	\$ 45
Peterborough	\$ 22	\$ 25	Thorold	\$ 39	\$ 46
St. Catharines	\$ 21	\$ 25	Cornwall	\$ 26	\$ 48
Guelph	\$ 27	\$ 26	Pickering	\$ 56	\$ 49
Chatham-Kent	\$ 21	\$ 26	Kitchener	\$ 42	\$ 49
Wellesley	\$ 30	\$ 26	Georgina	\$ 51	\$ 51
The Blue Mountains	\$ 109	\$ 26	Windsor	\$ 40	\$ 59
Toronto	\$ 38	\$ 26	Waterloo	\$ 78	\$ 70
Ajax	\$ 30	\$ 26			
Clarington	\$ 27	\$ 26	Average	\$ 33	\$ 29
Timmins	\$ 16	\$ 27			
Innisfil	\$ 37	\$ 27			
Central Elgin	\$ 29	\$ 28			
Stratford	\$ 25	\$ 28			
King	\$ 54	\$ 28			

POA

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

Municipality	Net Costs Including Amortization per Capita	Net Costs Including Amortization per \$100,000
Timmins	\$ (18)	\$ (30)
Kenora	\$ (20)	\$ (23)
Thunder Bay	\$ (9)	\$ (15)
Greater Sudbury	\$ (10)	\$ (15)
Fort Frances	\$ (7)	\$ (12)
Sault Ste. Marie	\$ (6)	\$ (10)
North Bay	\$ (7)	\$ (9)
Caledon	\$ (14)	\$ (9)
Guelph	\$ (8)	\$ (7)
Prince Edward County	\$ (7)	\$ (6)
Kingston	\$ (6)	\$ (6)
Chatham-Kent	\$ (5)	\$ (6)
Windsor	\$ (4)	\$ (6)
Brampton	\$ (6)	\$ (6)
Brantford	\$ (4)	\$ (6)
Orangeville	\$ (5)	\$ (5)
Peterborough	\$ (4)	\$ (5)
Mississauga	\$ (6)	\$ (5)
Kawartha Lakes	\$ (5)	\$ (4)
London	\$ (4)	\$ (4)
Hamilton	\$ (4)	\$ (4)
Toronto	\$ (6)	\$ (4)
Port Colborne	\$ (3)	\$ (4)
Cambridge	\$ (4)	\$ (4)
Barrie	\$ (4)	\$ (3)
Oakville	\$ (3)	\$ (1)
Ottawa	\$ (2)	\$ (1)
Burlington	\$ (1)	\$ (0)
Average	\$ (6)	\$ (8)
Waterloo Region	\$ (8)	\$ (13)
Niagara Region	\$ (5)	\$ (5)
Muskoka District	\$ (15)	\$ (5)
Durham Region	\$ (1)	\$ (1)
York Region	\$ 5	\$ 3
Average	\$ (5)	\$ (4)

Roads Services

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

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

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

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

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

Roadways—Paved

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Kingsville	\$ (34)	\$ (34)	\$ (35)	\$ (35)
Whitby	\$ 4	\$ 4	\$ 3	\$ 3
Markham	\$ 29	\$ 29	\$ 19	\$ 19
Wainfleet	\$ (16)	\$ 24	\$ (14)	\$ 21
Gravenhurst	\$ 21	\$ 62	\$ 9	\$ 26
Kitchener	\$ (6)	\$ 23	\$ (7)	\$ 26
Aurora	\$ 19	\$ 45	\$ 13	\$ 30
Pickering	\$ 15	\$ 40	\$ 13	\$ 34
Mississauga	\$ 9	\$ 46	\$ 7	\$ 35
Niagara-on-the-Lake	\$ 28	\$ 76	\$ 14	\$ 37
Leamington	\$ 18	\$ 32	\$ 22	\$ 39
Vaughan	\$ 19	\$ 96	\$ 10	\$ 50
Whitchurch-Stouffville	\$ 88	\$ 110	\$ 41	\$ 51
Newmarket	\$ 25	\$ 65	\$ 21	\$ 54
Grimsby	\$ 30	\$ 63	\$ 27	\$ 55
East Gwillimbury	\$ 28	\$ 77	\$ 20	\$ 56
Clarington	\$ 8	\$ 59	\$ 8	\$ 58
Brampton	\$ 39	\$ 70	\$ 36	\$ 65
Bracebridge	\$ 105	\$ 105	\$ 67	\$ 67
Oakville	\$ 62	\$ 124	\$ 35	\$ 69
Ajax	\$ 39	\$ 83	\$ 35	\$ 73
Lincoln	\$ 37	\$ 92	\$ 33	\$ 82
The Blue Mountains	\$ 194	\$ 387	\$ 46	\$ 92
Central Elgin	\$ 6	\$ 97	\$ 6	\$ 92
Woolwich	\$ 50	\$ 127	\$ 36	\$ 94
Oshawa	\$ 21	\$ 83	\$ 24	\$ 97
North Dumfries	\$ 141	\$ 151	\$ 94	\$ 101
Penetanguishene	\$ 45	\$ 82	\$ 56	\$ 102
Georgina	\$ 24	\$ 102	\$ 24	\$ 102
Innisfil	\$ 27	\$ 140	\$ 20	\$ 104
St. Catharines	\$ 28	\$ 86	\$ 34	\$ 104
Fort Erie	\$ 19	\$ 109	\$ 19	\$ 109
Caledon	\$ 20	\$ 198	\$ 13	\$ 123
Niagara Falls	\$ 80	\$ 121	\$ 83	\$ 126
Sarnia	\$ 39	\$ 105	\$ 47	\$ 127
King	\$ 134	\$ 251	\$ 69	\$ 128
West Lincoln	\$ 68	\$ 126	\$ 70	\$ 129
Waterloo	\$ 84	\$ 146	\$ 75	\$ 131
Middlesex Centre	\$ 72	\$ 211	\$ 45	\$ 132
Burlington	\$ 140	\$ 184	\$ 101	\$ 133
Halton Hills	\$ 50	\$ 171	\$ 40	\$ 135
Wilmot	\$ 65	\$ 178	\$ 52	\$ 143
Thorold	\$ 78	\$ 125	\$ 92	\$ 147
Milton	\$ 33	\$ 217	\$ 23	\$ 151
Port Colborne	\$ 74	\$ 125	\$ 96	\$ 163
Tillsonburg	\$ 70	\$ 139	\$ 83	\$ 164
Cambridge	\$ 128	\$ 154	\$ 137	\$ 165
Huntsville	\$ 102	\$ 313	\$ 61	\$ 188
Tecumseh	\$ 135	\$ 213	\$ 129	\$ 204
Wellesley	\$ 80	\$ 244	\$ 69	\$ 212
Orangeville	\$ 119	\$ 206	\$ 123	\$ 213
Meaford	\$ 170	\$ 291	\$ 137	\$ 235
Welland	\$ 146	\$ 190	\$ 214	\$ 279
Lower Tier Average	\$ 57	\$ 124	\$ 47	\$ 101

Roadways—Paved (cont'd)

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Cornwall	\$ 13	\$ 13	\$ 25	\$ 25
Seguin	\$ 98	\$ 282	\$ 15	\$ 44
Ottawa	\$ 16	\$ 63	\$ 14	\$ 53
Toronto	\$ 85	\$ 112	\$ 58	\$ 77
Barrie	\$ 42	\$ 89	\$ 39	\$ 83
Brockville	\$ 40	\$ 66	\$ 51	\$ 85
Peterborough	\$ 27	\$ 76	\$ 31	\$ 86
Guelph	\$ 59	\$ 103	\$ 55	\$ 98
Kingston	\$ 52	\$ 116	\$ 54	\$ 120
Kawartha Lakes	\$ 44	\$ 149	\$ 36	\$ 121
London	\$ 52	\$ 107	\$ 61	\$ 127
Chatham-Kent	\$ 27	\$ 114	\$ 34	\$ 140
St. Thomas	\$ 46	\$ 97	\$ 68	\$ 142
Stratford	\$ 81	\$ 132	\$ 90	\$ 146
Brantford	\$ 80	\$ 122	\$ 99	\$ 152
St. Marys	\$ 83	\$ 154	\$ 88	\$ 163
Windsor	\$ 14	\$ 113	\$ 21	\$ 165
Hamilton	\$ 34	\$ 170	\$ 38	\$ 187
Kenora	\$ 79	\$ 160	\$ 93	\$ 188
Prince Edward County	\$ 69	\$ 222	\$ 61	\$ 197
Timmins	\$ 89	\$ 129	\$ 151	\$ 220
Fort Frances	\$ 27	\$ 156	\$ 47	\$ 271
North Bay	\$ 100	\$ 208	\$ 135	\$ 279
Greater Sudbury	\$ 44	\$ 203	\$ 61	\$ 281
Thunder Bay	\$ 39	\$ 178	\$ 63	\$ 291
Quinte West	\$ 123	\$ 772	\$ 164	\$ 1,025
Single Tier Average	\$ 56	\$ 155	\$ 64	\$ 182
York Region	\$ 13	\$ 46	\$ 8	\$ 29
Peel Region	\$ 17	\$ 37	\$ 14	\$ 30
Niagara Region	\$ 7	\$ 35	\$ 7	\$ 37
Halton Region	\$ 46	\$ 62	\$ 30	\$ 41
Muskoka District	\$ 32	\$ 138	\$ 10	\$ 44
Waterloo Region	\$ (9)	\$ 40	\$ (13)	\$ 60
Durham Region	\$ 24	\$ 82	\$ 25	\$ 87
Regional Average	\$ 19	\$ 63	\$ 12	\$ 47

Roadways—Paved

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

Municipality	Paved Lane km where the condition is rated as good/very good	Operating Costs per Paved Lane km Excluding Amortization	Total Costs per Paved Lane km Including Amortization
Whitby	78.0%	\$ 405	\$ 405
Kingsville	60.7%	\$ 361	\$ 602
Wainfleet	26.6%	\$ 496	\$ 1,067
Leamington	85.2%	\$ 1,040	\$ 1,321
Gravenhurst	76.8%	\$ 485	\$ 1,425
Central Elgin	56.3%	\$ 254	\$ 2,062
Lincoln	68.6%	\$ 1,379	\$ 3,537
West Lincoln	79.4%	\$ 1,966	\$ 3,602
Clarington	59.0%	\$ 924	\$ 3,764
Fort Erie	94.0%	\$ 769	\$ 4,888
Bracebridge	17.4%	\$ 5,007	\$ 5,007
Grimsby	52.9%	\$ 2,635	\$ 5,095
Middlesex Centre	51.5%	\$ 1,838	\$ 5,343
Port Colborne	33.9%	\$ 3,177	\$ 5,453
Pickering	86.6%	\$ 1,815	\$ 5,575
Penetanguishene	18.9%	\$ 3,294	\$ 5,849
Woolwich	76.5%	\$ 3,062	\$ 6,267
Aurora	78.7%	\$ 3,211	\$ 6,961
Mississauga	77.0%	\$ 1,839	\$ 7,198
Innisfil	0.0%	\$ 1,379	\$ 7,211
Meaford	33.6%	\$ 4,439	\$ 7,870
Georgina	56.7%	\$ 1,887	\$ 8,042
Wilmot	69.4%	\$ 3,204	\$ 8,510
Thorold	67.0%	\$ 5,400	\$ 8,521
Whitchurch-Stouffville	57.7%	\$ 6,893	\$ 8,796
Markham	93.0%	\$ 8,866	\$ 8,866
Sarnia	78.8%	\$ 4,549	\$ 9,706
Caledon	49.8%	\$ 1,104	\$ 9,846
Niagara Falls	67.0%	\$ 6,519	\$ 9,999
Kitchener	44.8%	\$ 5,599	\$ 10,355
The Blue Mountains	43.3%	\$ 5,513	\$ 10,702
St. Catharines	72.9%	\$ 3,190	\$ 10,742
Newmarket	77.0%	\$ 4,135	\$ 10,767
Oshawa	79.0%	\$ 2,950	\$ 11,673
Brampton	82.5%	\$ 6,815	\$ 12,131
Tillsonburg	68.8%	\$ 6,390	\$ 12,161
Ajax	61.0%	\$ 6,231	\$ 12,456
Vaughan	100.0%	\$ 2,773	\$ 13,015
Oakville	68.0%	\$ 6,225	\$ 13,051
Halton Hills	67.1%	\$ 3,957	\$ 13,094
Tecumseh	78.2%	\$ 7,821	\$ 13,770
Welland	35.9%	\$ 13,086	\$ 17,808
Milton	74.6%	\$ 2,471	\$ 19,405
Cambridge	70.2%	\$ 18,088	\$ 21,579
Waterloo	68.8%	\$ 13,658	\$ 22,030
Orangeville	N/A	\$ 14,010	\$ 24,026
Burlington	31.5%	\$ 20,476	\$ 26,553
Lower Tier Average	62.6%	\$ 4,715	\$ 9,321

Roadways—Paved (cont'd)

Municipality	Paved Lane km where the condition is rated as good/very good	Operating Costs per Paved Lane km Excluding Amortization	MPMP Total Costs per Paved Lane km Including Amortization
Cornwall	56.4%	\$ 1,421	\$ 1,421
Kawartha Lakes	50.8%	\$ 1,165	\$ 3,510
Chatham-Kent	60.7%	\$ 829	\$ 3,536
Ottawa	81.5%	\$ 1,365	\$ 5,335
Seguin	54.1%	\$ 2,301	\$ 6,606
Peterborough	70.0%	\$ 2,982	\$ 7,391
Timmins	20.1%	\$ 5,317	\$ 7,521
Kenora	36.3%	\$ 4,026	\$ 8,113
Kingston	69.4%	\$ 3,200	\$ 8,637
St. Thomas	82.3%	\$ 4,219	\$ 8,656
Fort Frances		\$ 2,242	\$ 9,128
Barrie	64.0%	\$ 4,305	\$ 9,224
Thunder Bay	46.0%	\$ 1,698	\$ 10,171
St. Marys	78.9%	\$ 6,200	\$ 10,841
Stratford	66.4%	\$ 6,306	\$ 11,034
Windsor	49.3%	\$ 1,433	\$ 11,055
Greater Sudbury	51.3%	\$ 2,515	\$ 11,290
Brantford	71.4%	\$ 7,782	\$ 11,758
Guelph	25.5%	\$ 6,682	\$ 11,775
North Bay	21.0%	\$ 5,134	\$ 11,876
London	53.0%	\$ 5,314	\$ 11,913
Hamilton	53.0%	\$ 3,739	\$ 14,982
Quinte West	100.0%	\$ 3,507	\$ 21,500
Toronto		\$ 14,776	\$ 21,884
Single Tier Average	57.3%	\$ 4,102	\$ 9,965
Muskoka District	44.5%	\$ 1,414	\$ 5,937
Niagara Region	57.7%	\$ 1,839	\$ 9,375
Waterloo Region	51.2%	\$ (75)	\$ 14,813
York Region	81.6%	\$ 4,156	\$ 15,074
Durham Region	44.9%	\$ 7,034	\$ 23,877
Peel Region	85.4%	\$ 15,359	\$ 27,406
Halton Region	75.7%	\$ 27,961	\$ 36,638
Regional Average	63.0%	\$ 8,241	\$ 19,017

Roadways—Unpaved

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

Municipality	2010 Total Unpaved Lane km	MPMP Operating Costs per Lane km Excluding Amortization	MPMP Total Costs per Lane km Including Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Vaughan	7	\$ 2,544	\$ 2,544	\$ 0	\$ 0	\$ 0	\$ 0
Oshawa	8	\$ 9,122	\$ 9,122	\$ 0	\$ 0	\$ 1	\$ 1
Ajax	11	\$ 2,949	\$ 5,763	\$ 0	\$ 1	\$ 0	\$ 1
Whitchurch-Stouffville	4	\$ 3,209	\$ 12,264	\$ 0	\$ 2	\$ 0	\$ 1
Waterloo	11	N/A	\$ 9,808	\$ -	\$ 1	\$ -	\$ 1
Port Colborne	60	\$ 242	\$ 278	\$ 1	\$ 1	\$ 1	\$ 1
Whitby	12	\$ 13,420	\$ 13,420	\$ 1	\$ 1	\$ 1	\$ 1
East Gwillimbury	N/A	\$ 4,237	\$ 4,237	\$ 2	\$ 2	\$ 1	\$ 1
Leamington	34	\$ 1,006	\$ 1,246	\$ 1	\$ 1	\$ 1	\$ 2
Niagara-on-the-Lake	N/A	N/A	N/A	\$ 4	\$ 4	\$ 2	\$ 2
Halton Hills	52	\$ 6,133	\$ 6,354	\$ 5	\$ 5	\$ 4	\$ 4
Fort Erie	107	\$ 1,425	\$ 1,425	\$ 5	\$ 5	\$ 5	\$ 5
Kingsville	52	\$ 2,094	\$ 2,094	\$ 5	\$ 5	\$ 5	\$ 5
Niagara Falls	48	\$ 10,178	\$ 10,217	\$ 6	\$ 6	\$ 6	\$ 6
Gravenhurst	172	\$ 610	\$ 1,161	\$ 9	\$ 17	\$ 4	\$ 7
Pickering	214	\$ 5,190	\$ 5,243	\$ 11	\$ 11	\$ 10	\$ 10
Woolwich	240	\$ 1,498	\$ 1,498	\$ 15	\$ 15	\$ 11	\$ 11
Penetanguishene	26	\$ 1,816	\$ 3,481	\$ 5	\$ 9	\$ 6	\$ 11
Caledon	240	\$ 2,691	\$ 5,218	\$ 10	\$ 19	\$ 6	\$ 12
Welland	23	\$ 13,468	\$ 19,563	\$ 6	\$ 9	\$ 9	\$ 12
Thorold	18	\$ 12,047	\$ 12,047	\$ 12	\$ 12	\$ 13	\$ 13
Bracebridge	255	\$ 1,486	\$ 1,486	\$ 23	\$ 23	\$ 15	\$ 15
Wilmot	76	\$ 882	\$ 4,526	\$ 4	\$ 18	\$ 3	\$ 15
Georgina	25	\$ 30,955	\$ 31,501	\$ 16	\$ 16	\$ 16	\$ 16
Innisfil	102	\$ 4,617	\$ 8,775	\$ 14	\$ 27	\$ 10	\$ 20
The Blue Mountains	254	N/A	\$ 2,696		\$ 95		\$ 23
Central Elgin	108	\$ 2,617	\$ 4,262	\$ 21	\$ 34	\$ 20	\$ 33
Meaford	360	N/A	\$ 1,428		\$ 45		\$ 36
Clarington	216	\$ 1,859	\$ 15,718	\$ 5	\$ 40	\$ 5	\$ 39
Wainfleet	212	\$ 1,586	\$ 1,694	\$ 49	\$ 53	\$ 44	\$ 47
Middlesex Centre	567	\$ 1,549	\$ 2,403	\$ 56	\$ 89	\$ 35	\$ 56
West Lincoln	311	\$ 2,372	\$ 2,689	\$ 55	\$ 62	\$ 56	\$ 63
Wellesley	N/A	N/A	N/A	\$ 60	\$ 308	\$ 53	\$ 267
Lower Tier Average		\$ 5,412	\$ 6,900	\$ 13	\$ 29	\$ 11	\$ 23
Windsor	17	\$ 416	\$ 1,548	\$ 0	\$ 0	\$ 0	\$ 0
Guelph	20	\$ 6,494	\$ 6,494	\$ 1	\$ 1	\$ 1	\$ 1
London	24	\$ 13,689	\$ 13,689	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	53	\$ 2,019	\$ 2,609	\$ 1	\$ 1	\$ 1	\$ 1
St. Thomas	5	\$ 6,337	\$ 11,141	\$ 1	\$ 1	\$ 1	\$ 2
Toronto	N/A	N/A	N/A	\$ 4	\$ 4	\$ 3	\$ 3
Sault Ste. Marie	N/A	N/A	N/A	\$ 1	\$ 2	\$ 1	\$ 3
Hamilton	57	\$ 17,091	\$ 26,408	\$ 2	\$ 3	\$ 2	\$ 3
Ottawa	1,182	\$ 3,804	\$ 3,804	\$ 5	\$ 5	\$ 4	\$ 4
North Bay	34	\$ 2,464	\$ 5,339	\$ 2	\$ 3	\$ 2	\$ 4
Thunder Bay	205	\$ 4,304	\$ 4,304	\$ 8	\$ 8	\$ 13	\$ 13
Prince Edward County	368	\$ 1,617	\$ 1,693	\$ 22	\$ 23	\$ 20	\$ 20
Greater Sudbury	614	\$ 1,881	\$ 8,139	\$ 7	\$ 30	\$ 10	\$ 42
Timmins	178	\$ 6,208	\$ 6,659	\$ 26	\$ 27	\$ 44	\$ 47
Fort Frances	10	\$ 7,212	\$ 22,527	\$ 9	\$ 28	\$ 15	\$ 48
Seguin	386	\$ 3,284	\$ 3,551	\$ 292	\$ 316	\$ 45	\$ 49
Kenora	355	\$ 1,669	\$ 1,972	\$ 38	\$ 45	\$ 44	\$ 52
Kawartha Lakes	1,823	\$ 1,814	\$ 2,880	\$ 43	\$ 69	\$ 35	\$ 56
Chatham-Kent	3,269	\$ 1,833	\$ 1,967	\$ 55	\$ 59	\$ 67	\$ 72
Single Tier Average		\$ 4,831	\$ 6,963	\$ 27	\$ 33	\$ 16	\$ 22

Roadways—Bridges and Culverts

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

Municipality	Operating Costs per m2 Surface Area	Total Costs per m2 Surface Area	Adequacy of Bridges & Culverts	Bridges & Culverts Total Square Metres of Surface Area	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Sarnia	\$ 1	\$ 1	97%	14,663	\$ -	\$ -	\$ -	\$ -
Markham	\$ 3	\$ 3	84%	35,185	\$ -	\$ -	\$ -	\$ -
Kingsville	\$ 4	\$ 4	77%	2,122	\$ -	\$ -	\$ -	\$ -
St. Catharines	\$ 3	\$ 24	84%	5,830	\$ -	\$ 1	\$ -	\$ 1
Fort Erie	N/A	\$ 10	72%	4,604	\$ -	\$ 2	\$ -	\$ 2
Milton	N/A	\$ 21	90%	10,000	\$ -	\$ 2	\$ -	\$ 2
Oshawa	\$ 14	\$ 24	38%	9,724	\$ 1	\$ 1	\$ 1	\$ 2
Whitchurch-Stouffville	N/A	N/A	100%	N/A	\$ -	\$ 4	\$ -	\$ 2
Niagara-on-the-Lake	N/A	N/A	N/A	N/A	\$ 2	\$ 4	\$ 1	\$ 2
Pickering	N/A	\$ 21	73%	9,474	\$ -	\$ 2	\$ -	\$ 2
North Dumfries	N/A	N/A	N/A	N/A	\$ -	\$ 3	\$ -	\$ 2
Newmarket	\$ 14	\$ 40	40%	5,815	\$ 1	\$ 3	\$ 1	\$ 2
Kitchener	\$ 10	\$ 19	97%	23,715	\$ 1	\$ 2	\$ 1	\$ 2
Aurora	N/A	N/A	N/A	N/A	\$ -	\$ 3	\$ -	\$ 2
Burlington	N/A	N/A	N/A	N/A	\$ -	\$ 3	\$ -	\$ 2
Vaughan	\$ 21	\$ 58	84%	28,520	\$ 2	\$ 6	\$ 1	\$ 3
Bracebridge	\$ 39	\$ 39	53%	2,209	\$ 5	\$ 5	\$ 3	\$ 3
Caledon	\$ 3	\$ 18	N/A	20,323	\$ 1	\$ 6	\$ 1	\$ 3
Mississauga	\$ 2	\$ 37	81%	96,245	\$ -	\$ 5	\$ -	\$ 4
Brampton	\$ 8	\$ 31	100%	61,979	\$ 1	\$ 4	\$ 1	\$ 4
Port Colborne	\$ 22	\$ 33	N/A	1,623	\$ 2	\$ 3	\$ 2	\$ 4
Ajax	\$ 5	\$ 39	100%	10,087	\$ 1	\$ 4	\$ -	\$ 4
Welland	\$ 16	\$ 16	82%	7,837	\$ 2	\$ 2	\$ 4	\$ 4
Grimsby	\$ 47	\$ 54	79%	2,091	\$ 4	\$ 5	\$ 3	\$ 4
The Blue Mountains	N/A	N/A	58%	N/A	\$ -	\$ 20	\$ -	\$ 5
Oakville	\$ 3	\$ 44	67%	38,167	\$ 1	\$ 9	\$ -	\$ 5
Tecumseh	N/A	\$ 57	71%	2,386	\$ 2	\$ 5	\$ 2	\$ 5
Georgina	\$ 170	\$ 297	100%	914	\$ 3	\$ 6	\$ 3	\$ 6
Whitby	\$ 14	\$ 72	79%	10,777	\$ 1	\$ 6	\$ 1	\$ 6
East Gwillimbury	\$ 26	\$ 33	100%	6,188	\$ 6	\$ 8	\$ 5	\$ 6
Woolwich	\$ 12	\$ 14	69%	5,525	\$ 3	\$ 10	\$ 2	\$ 7
West Lincoln	\$ 1	\$ 9	70%	10,448	\$ 1	\$ 7	\$ 1	\$ 7
Clarington	\$ 5	\$ 38	79%	17,653	\$ 1	\$ 7	\$ 1	\$ 7
Middlesex Centre	\$ 10	\$ 21	100%	8,361	\$ 5	\$ 11	\$ 4	\$ 8
Niagara Falls	\$ 12	\$ 38	74%	16,356	\$ 2	\$ 7	\$ 2	\$ 8
King	N/A	N/A	N/A	N/A	\$ 2	\$ 16	\$ 1	\$ 8
Gravenhurst	\$ 260	\$ 282	70%	835	\$ 19	\$ 20	\$ 8	\$ 8
Wellesley	N/A	N/A	N/A	N/A	\$ 1	\$ 10	\$ -	\$ 8
Leamington	\$ 2	\$ 55	89%	4,073	\$ -	\$ 8	\$ -	\$ 9
Penetanguishene	\$ 125	\$ 125	49%	663	\$ 8	\$ 8	\$ 10	\$ 10
Halton Hills	\$ 16	\$ 58	52%	15,411	\$ 4	\$ 14	\$ 3	\$ 11
Wilmot	N/A	\$ 2	97%	153,811	\$ -	\$ 14	\$ -	\$ 11
Wainfleet	\$ 183	\$ 242	33%	450	\$ 12	\$ 16	\$ 11	\$ 14
Lincoln	\$ 34	\$ 59	77%	6,403	\$ 10	\$ 17	\$ 9	\$ 15
Innisfil	N/A	N/A	N/A	N/A	\$ 2	\$ 20	\$ 1	\$ 15
Meaford	N/A	\$ 21	83%	12,011	\$ -	\$ 22	\$ -	\$ 17
Central Elgin	\$ 133	\$ 150	94%	3,061	\$ 30	\$ 34	\$ 29	\$ 33
Thorold	\$ 23	\$ 24	64%	31,500	\$ 38	\$ 41	\$ 44	\$ 48
Lower Tier Average	\$ 38	\$ 55	77%		\$ 4	\$ 8	\$ 3	\$ 7

Roadways—Bridges and Culverts (cont'd)

Municipality	Operating Costs per m2 Surface Area	Total Costs per m2 Surface Area	Adequacy of Bridges & Culverts	Bridges & Culverts Total Square Metres of Surface Area	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Cornwall	\$ 8	\$ 8	86%	3,820	\$ 1	\$ 1	\$ 1	\$ 1
Toronto	\$ 2	\$ 9	N/A	797,552	\$ (1)	\$ 3	\$ -	\$ 2
Guelph	\$ 3	\$ 21	95%	13,035	\$ -	\$ 2	\$ -	\$ 2
Stratford	\$ 1	\$ 20	100%	4,300	\$ -	\$ 3	\$ -	\$ 3
Brockville	\$ 7	\$ 14	76%	4,640	\$ 1	\$ 3	\$ 2	\$ 4
Kingston	\$ 6	\$ 29	89%	19,317	\$ 1	\$ 5	\$ 1	\$ 5
St. Thomas	\$ 2	\$ 14	58%	9,632	\$ 1	\$ 3	\$ 1	\$ 5
Brantford	\$ 1	\$ 29	32%	17,103	\$ -	\$ 5	\$ -	\$ 6
Peterborough	\$ 4	\$ 29	67%	18,035	\$ 1	\$ 6	\$ 1	\$ 7
Fort Frances	\$ 4	\$ 49	100%	745	\$ -	\$ 4	\$ 1	\$ 8
Barrie	\$ 62	\$ 105	83%	11,962	\$ 5	\$ 8	\$ 4	\$ 8
St. Marys	\$ 2	\$ 14	86%	4,374	\$ 1	\$ 9	\$ 1	\$ 9
Ottawa	\$ 18	\$ 37	70%	270,285	\$ 5	\$ 11	\$ 5	\$ 9
Hamilton	\$ 13	\$ 27	67%	191,175	\$ 5	\$ 10	\$ 5	\$ 11
Seguin	\$ 119	\$ 161	78%	1,939	\$ 53	\$ 72	\$ 8	\$ 11
Windsor	\$ 4	\$ 28	45%	65,483	\$ 1	\$ 8	\$ 2	\$ 12
London	\$ 46	\$ 59	81%	65,446	\$ 8	\$ 11	\$ 9	\$ 13
Kawartha Lakes	\$ 34	\$ 41	59%	35,053	\$ 15	\$ 19	\$ 13	\$ 15
Prince Edward County	\$ 51	\$ 221	17%	3,440	\$ 7	\$ 28	\$ 6	\$ 25
Greater Sudbury	\$ 29	\$ 66	77%	46,772	\$ 8	\$ 19	\$ 11	\$ 26
Thunder Bay	\$ 6	\$ 57	78%	31,639	\$ 2	\$ 16	\$ 3	\$ 27
Sault Ste. Marie	N/A	N/A	N/A	N/A	\$ 9	\$ 16	\$ 15	\$ 28
North Bay	\$ 134	\$ 217	84%	5,607	\$ 14	\$ 22	\$ 18	\$ 30
Timmins	\$ 27	\$ 71	71%	13,510	\$ 8	\$ 22	\$ 14	\$ 38
Chatham-Kent	\$ 7	\$ 18	7%	205,950	\$ 17	\$ 34	\$ 21	\$ 42
Kenora	\$ 32	\$ 69	2%	10,464	\$ 21	\$ 46	\$ 25	\$ 54
Single Tier Average	\$ 25	\$ 57	67%		\$ 7	\$ 15	\$ 6	\$ 15
Peel Region	\$ 17	\$ 63	94%	76,749	\$ 1	\$ 4	\$ 1	\$ 3
Durham Region	\$ 7	\$ 22	84%	80,173	\$ 1	\$ 3	\$ 1	\$ 3
Niagara Region	\$ 24	\$ 24	50%	59,700	\$ 3	\$ 3	\$ 3	\$ 3
York Region	\$ 27	\$ 73	91%	109,052	\$ 3	\$ 8	\$ 2	\$ 5
Waterloo Region	\$ 2	\$ 28	66%	67,076	\$ -	\$ 4	\$ -	\$ 5
Muskoka District	\$ 9	\$ 73	68%	21,000	\$ 3	\$ 24	\$ 1	\$ 8
Halton Region	\$ 74	\$ 116	60%	60,325	\$ 8	\$ 13	\$ 6	\$ 9
Regional Average	\$ 23	\$ 57	73%		\$ 3	\$ 8	\$ 2	\$ 5

Bridges and culverts can be influenced by:

- The quantity of bridges and culverts
- The overall condition of the assets
- The level of maintenance spending

Roadways—Traffic Operations

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Meaford	\$ -	\$ 1	\$ -	\$ 1
Burlington	\$ -	\$ 2	\$ -	\$ 1
Wilmot	\$ 2	\$ 2	\$ 1	\$ 1
The Blue Mountains	\$ -	\$ 12	\$ -	\$ 3
Whitchurch-Stouffville	\$ 3	\$ 8	\$ 1	\$ 4
Markham	\$ 8	\$ 8	\$ 5	\$ 5
Newmarket	\$ 10	\$ 10	\$ 8	\$ 8
Thorold	\$ -	\$ 7	\$ -	\$ 9
West Lincoln	\$ 8	\$ 12	\$ 8	\$ 13
Ajax	\$ 13	\$ 15	\$ 11	\$ 13
Sarnia	\$ 12	\$ 12	\$ 14	\$ 14
Mississauga	\$ 17	\$ 22	\$ 13	\$ 17
Woolwich	\$ 15	\$ 24	\$ 11	\$ 17
Georgina	\$ 18	\$ 18	\$ 18	\$ 18
Pickering	\$ 17	\$ 21	\$ 15	\$ 18
Central Elgin	\$ 17	\$ 21	\$ 16	\$ 20
Vaughan	\$ 41	\$ 42	\$ 21	\$ 22
Kitchener	\$ 15	\$ 19	\$ 17	\$ 22
Aurora	\$ 27	\$ 36	\$ 18	\$ 25
Halton Hills	\$ 31	\$ 35	\$ 24	\$ 27
St. Catharines	\$ 19	\$ 24	\$ 23	\$ 30
Niagara-on-the-Lake	\$ 60	\$ 68	\$ 29	\$ 34
Welland	\$ 17	\$ 23	\$ 25	\$ 34
Middlesex Centre	\$ 48	\$ 50	\$ 33	\$ 35
Brampton	\$ 32	\$ 40	\$ 29	\$ 37
Oakville	\$ 60	\$ 67	\$ 34	\$ 38
Grimsby	\$ 41	\$ 44	\$ 36	\$ 38
Caledon	\$ 53	\$ 62	\$ 33	\$ 38
Gravenhurst	\$ 87	\$ 101	\$ 36	\$ 42
Milton	\$ 51	\$ 62	\$ 36	\$ 43
Penetanguishene	\$ 36	\$ 38	\$ 45	\$ 47
East Gwillimbury	\$ 54	\$ 71	\$ 39	\$ 51
Innisfil	\$ 52	\$ 72	\$ 39	\$ 54
Oshawa	\$ 49	\$ 50	\$ 57	\$ 58
Port Colborne	\$ 44	\$ 47	\$ 57	\$ 61
Niagara Falls	\$ 57	\$ 64	\$ 60	\$ 67
Leamington	\$ 51	\$ 57	\$ 62	\$ 69
Clarington	\$ 64	\$ 74	\$ 63	\$ 73
Fort Erie	\$ 69	\$ 78	\$ 68	\$ 78
Lincoln	\$ 70	\$ 91	\$ 62	\$ 81
Wainfleet	\$ 91	\$ 116	\$ 81	\$ 103
Whitby	\$ 76	\$ 180	\$ 68	\$ 162
Kingsville	\$ 142	\$ 402	\$ 145	\$ 412
Lower Tier Average	\$ 37	\$ 51	\$ 32	\$ 45

Roadways—Traffic Operations (cont'd)

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
St. Marys	\$ 11	\$ 12	\$ 11	\$ 13
Stratford	\$ 6	\$ 17	\$ 6	\$ 19
Kawartha Lakes	\$ 26	\$ 27	\$ 21	\$ 22
Toronto	\$ 28	\$ 32	\$ 20	\$ 22
London	\$ 17	\$ 23	\$ 21	\$ 27
Guelph	\$ 21	\$ 32	\$ 20	\$ 30
Kenora	\$ 14	\$ 26	\$ 16	\$ 30
Seguin	\$ 207	\$ 233	\$ 32	\$ 36
St. Thomas	\$ 15	\$ 26	\$ 22	\$ 38
Peterborough	\$ 18	\$ 35	\$ 20	\$ 40
North Bay	\$ 28	\$ 36	\$ 38	\$ 49
Barrie	\$ 40	\$ 55	\$ 37	\$ 51
Greater Sudbury	\$ 33	\$ 39	\$ 46	\$ 54
Kingston	\$ 35	\$ 53	\$ 37	\$ 55
Brockville	\$ 25	\$ 46	\$ 32	\$ 60
Prince Edward County	\$ 67	\$ 69	\$ 59	\$ 62
Brantford	\$ 40	\$ 54	\$ 49	\$ 67
Timmins	\$ 39	\$ 44	\$ 66	\$ 75
Hamilton	\$ 63	\$ 71	\$ 69	\$ 78
Chatham-Kent	\$ 58	\$ 67	\$ 71	\$ 82
Ottawa	\$ 96	\$ 111	\$ 82	\$ 94
Thunder Bay	\$ 44	\$ 60	\$ 72	\$ 98
Windsor	\$ 60	\$ 71	\$ 88	\$ 104
Cornwall	\$ 69	\$ 152	\$ 128	\$ 282
Sault Ste. Marie	\$ 90	\$ 166	\$ 156	\$ 287
Fort Frances	\$ 151	\$ 201	\$ 261	\$ 348
Single Tier Average	\$ 50	\$ 68	\$ 57	\$ 82
Peel Region	\$ 4	\$ 5	\$ 3	\$ 4
Halton Region	\$ 8	\$ 14	\$ 6	\$ 9
Muskoka District	\$ 26	\$ 29	\$ 8	\$ 9
Waterloo Region	\$ 8	\$ 9	\$ 12	\$ 13
York Region	\$ 18	\$ 22	\$ 11	\$ 14
Durham Region	\$ 21	\$ 25	\$ 23	\$ 27
Niagara Region	\$ 56	\$ 63	\$ 60	\$ 66
Regional Average	\$ 20	\$ 24	\$ 18	\$ 20

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

Municipality	MPMP Operating Costs per Lane Km Excluding Amortization	MPMP Total Costs per Lane Km Including Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Ajax	\$ 784	\$ 973	\$ 6	\$ 7	\$ 5	\$ 6
Niagara-on-the-Lake	N/A	N/A	\$ 13	\$ 13	\$ 6	\$ 6
North Dumfries	N/A	N/A	\$ 11	\$ 11	\$ 7	\$ 7
Pickering	\$ 963	\$ 963	\$ 9	\$ 9	\$ 8	\$ 8
Oakville	\$ 1,493	\$ 1,493	\$ 15	\$ 15	\$ 8	\$ 8
Burlington	\$ 1,187	\$ 1,392	\$ 10	\$ 12	\$ 7	\$ 8
Tecumseh	\$ 580	\$ 592	\$ 9	\$ 9	\$ 9	\$ 9
Newmarket	\$ 1,821	\$ 1,825	\$ 11	\$ 11	\$ 9	\$ 9
Grimsby	\$ 784	\$ 788	\$ 10	\$ 10	\$ 9	\$ 9
Leamington	\$ 425	\$ 446	\$ 8	\$ 8	\$ 9	\$ 10
King	N/A	N/A	\$ 21	\$ 21	\$ 11	\$ 11
East Gwillimbury	\$ 1,065	\$ 1,065	\$ 16	\$ 16	\$ 12	\$ 12
Whitchurch-Stouffville	\$ 1,493	\$ 1,493	\$ 25	\$ 25	\$ 12	\$ 12
Whitby	\$ 1,453	\$ 1,513	\$ 13	\$ 13	\$ 11	\$ 12
Markham	\$ 2,879	\$ 2,879	\$ 19	\$ 19	\$ 12	\$ 12
Halton Hills	\$ 1,195	\$ 1,195	\$ 16	\$ 16	\$ 13	\$ 13
Waterloo	\$ 1,995	\$ 1,995	\$ 15	\$ 15	\$ 13	\$ 13
Aurora	\$ 2,946	\$ 2,946	\$ 20	\$ 20	\$ 14	\$ 14
Welland	\$ 884	\$ 884	\$ 10	\$ 10	\$ 15	\$ 15
Cambridge	\$ 1,078	\$ 1,534	\$ 10	\$ 14	\$ 11	\$ 15
Georgina	\$ 961	\$ 1,231	\$ 13	\$ 16	\$ 13	\$ 16
Mississauga	\$ 3,196	\$ 3,208	\$ 21	\$ 22	\$ 16	\$ 16
Wilmot	\$ 594	\$ 786	\$ 16	\$ 22	\$ 13	\$ 17
St. Catharines	\$ 1,697	\$ 1,773	\$ 14	\$ 14	\$ 17	\$ 17
Kingsville	\$ 704	\$ 704	\$ 18	\$ 18	\$ 18	\$ 18
Orangeville	\$ 2,084	\$ 2,084	\$ 18	\$ 18	\$ 19	\$ 19
Woolwich	\$ 835	\$ 835	\$ 26	\$ 26	\$ 19	\$ 19
Sarnia	\$ 1,247	\$ 1,247	\$ 16	\$ 16	\$ 20	\$ 20
Gravenhurst	\$ 671	\$ 877	\$ 39	\$ 50	\$ 16	\$ 21
Clarington	\$ 846	\$ 1,097	\$ 16	\$ 21	\$ 16	\$ 21
Huntsville	N/A	N/A	\$ 35	\$ 35	\$ 21	\$ 21
The Blue Mountains	\$ 2,407	\$ 2,799	\$ 78	\$ 91	\$ 19	\$ 22
Milton	\$ 2,008	\$ 2,230	\$ 28	\$ 31	\$ 20	\$ 22
Oshawa	\$ 2,492	\$ 2,671	\$ 18	\$ 20	\$ 21	\$ 23
Lincoln	\$ 1,001	\$ 1,001	\$ 26	\$ 26	\$ 23	\$ 23
Caledon	\$ 1,629	\$ 1,629	\$ 38	\$ 38	\$ 23	\$ 23
Innisfil	\$ 1,413	\$ 1,545	\$ 32	\$ 35	\$ 23	\$ 26
Brampton	\$ 4,299	\$ 4,325	\$ 27	\$ 28	\$ 26	\$ 26
Kitchener	\$ 3,678	\$ 3,712	\$ 22	\$ 22	\$ 26	\$ 26
Bracebridge	\$ 1,351	\$ 1,351	\$ 41	\$ 41	\$ 26	\$ 26
Thorold	\$ 1,392	\$ 1,392	\$ 22	\$ 22	\$ 26	\$ 26
West Lincoln	\$ 440	\$ 457	\$ 26	\$ 27	\$ 26	\$ 27
Vaughan	\$ 7,784	\$ 7,786	\$ 54	\$ 54	\$ 28	\$ 28
Port Colborne	\$ 933	\$ 938	\$ 22	\$ 22	\$ 29	\$ 29
Tillsonburg	\$ 1,744	\$ 1,744	\$ 25	\$ 25	\$ 30	\$ 30
Middlesex Centre	\$ 642	\$ 642	\$ 44	\$ 44	\$ 31	\$ 31
Fort Erie	\$ 1,335	\$ 1,335	\$ 34	\$ 34	\$ 34	\$ 34
Wainfleet	\$ 525	\$ 525	\$ 39	\$ 39	\$ 35	\$ 35
Meaford	\$ 752	\$ 752	\$ 50	\$ 50	\$ 41	\$ 41
Central Elgin	\$ 795	\$ 795	\$ 46	\$ 46	\$ 44	\$ 44
Niagara Falls	\$ 3,031	\$ 3,243	\$ 40	\$ 43	\$ 41	\$ 44
Penetanguishene	\$ 2,149	\$ 2,149	\$ 36	\$ 36	\$ 46	\$ 46
Lower Tier Average	\$ 1,618	\$ 1,684	\$ 24	\$ 25	\$ 19	\$ 20

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

Municipality	MPMP Operating Costs per Lane Km Excluding Amortization	MPMP Total Costs per Lane Km Including Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Toronto	\$ 3,673	\$ 3,673	\$ 20	\$ 20	\$ 14	\$ 14
Seguin	\$ 769	\$ 863	\$ 92	\$ 103	\$ 14	\$ 16
Guelph	\$ 2,162	\$ 2,165	\$ 19	\$ 19	\$ 18	\$ 18
Stratford	\$ 1,446	\$ 1,446	\$ 17	\$ 17	\$ 19	\$ 19
St. Thomas	\$ 1,192	\$ 1,195	\$ 14	\$ 14	\$ 20	\$ 20
Brantford	\$ 1,513	\$ 1,644	\$ 16	\$ 18	\$ 20	\$ 22
Peterborough	\$ 1,732	\$ 1,738	\$ 21	\$ 21	\$ 24	\$ 24
Windsor	\$ 1,661	\$ 1,708	\$ 18	\$ 18	\$ 26	\$ 27
Barrie	\$ 3,352	\$ 3,360	\$ 33	\$ 33	\$ 30	\$ 30
Kingston	\$ 2,300	\$ 2,300	\$ 33	\$ 33	\$ 34	\$ 34
London	\$ 3,411	\$ 3,411	\$ 29	\$ 29	\$ 35	\$ 35
Brockville	\$ 2,120	\$ 2,359	\$ 26	\$ 28	\$ 33	\$ 36
Hamilton	\$ 2,510	\$ 2,764	\$ 31	\$ 34	\$ 34	\$ 37
St. Marys	\$ 2,946	\$ 3,103	\$ 37	\$ 39	\$ 39	\$ 42
Kawartha Lakes	\$ 912	\$ 912	\$ 63	\$ 63	\$ 51	\$ 51
Quinte West	\$ 1,177	\$ 1,177	\$ 43	\$ 43	\$ 57	\$ 57
Ottawa	\$ 5,253	\$ 5,361	\$ 68	\$ 69	\$ 58	\$ 59
North Bay	\$ 2,445	\$ 2,445	\$ 45	\$ 45	\$ 61	\$ 61
Chatham-Kent	\$ 808	\$ 808	\$ 50	\$ 50	\$ 62	\$ 62
Thunder Bay	\$ 1,872	\$ 1,873	\$ 38	\$ 38	\$ 62	\$ 62
Prince Edward County	\$ 998	\$ 1,003	\$ 73	\$ 74	\$ 65	\$ 66
Cornwall	\$ 3,358	\$ 3,409	\$ 41	\$ 41	\$ 76	\$ 77
Kenora	\$ 1,667	\$ 1,763	\$ 66	\$ 70	\$ 78	\$ 83
Greater Sudbury	\$ 2,783	\$ 2,826	\$ 61	\$ 62	\$ 84	\$ 85
Fort Frances	\$ 2,853	\$ 2,907	\$ 57	\$ 58	\$ 99	\$ 101
Sault Ste. Marie	N/A	N/A	\$ 58	\$ 59	\$ 99	\$ 101
Timmins	\$ 4,487	\$ 4,684	\$ 101	\$ 106	\$ 172	\$ 180
Single Tier Average	\$ 2,285	\$ 2,342	\$ 43	\$ 45	\$ 51	\$ 52
Halton Region	\$ 3,878	\$ 4,002	\$ 7	\$ 7	\$ 5	\$ 5
Peel Region	\$ 5,491	\$ 5,491	\$ 7	\$ 7	\$ 5	\$ 5
York Region	\$ 4,115	\$ 4,184	\$ 14	\$ 14	\$ 9	\$ 9
Durham Region	\$ 3,250	\$ 3,250	\$ 11	\$ 11	\$ 12	\$ 12
Waterloo Region	\$ 2,491	\$ 2,491	\$ 8	\$ 8	\$ 12	\$ 12
Niagara Region	\$ 3,186	\$ 3,186	\$ 12	\$ 12	\$ 13	\$ 13
Muskoka District	\$ 1,893	\$ 1,902	\$ 44	\$ 45	\$ 14	\$ 14
Regional Average	\$ 3,472	\$ 3,501	\$ 15	\$ 15	\$ 10	\$ 10

The costs for winter maintenance can be influenced by:

- The frequency and severity of winter storm events
- The extent of the road network located in urban areas
- The municipality's service threshold for responding to a winter storm event
- The municipality's service levels for road conditions after a storm event

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Milton	\$ 1	\$ 1	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 1	\$ 0	\$ 0
Clarington	\$ 1	\$ 1	\$ 1	\$ 1
Welland	\$ 1	\$ 1	\$ 1	\$ 1
Central Elgin	\$ 1	\$ 1	\$ 1	\$ 1
St. Catharines	\$ 1	\$ 1	\$ 1	\$ 1
East Gwillimbury	\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills	\$ 2	\$ 2	\$ 1	\$ 1
Ajax	\$ 1	\$ 2	\$ 1	\$ 1
Oakville	\$ 3	\$ 3	\$ 2	\$ 2
West Lincoln	\$ 2	\$ 2	\$ 2	\$ 2
Whitby	\$ 1	\$ 2	\$ 1	\$ 2
Huntsville	\$ 3	\$ 3	\$ 2	\$ 2
Burlington	\$ 2	\$ 2	\$ 2	\$ 2
Woolwich	\$ 2	\$ 2	\$ 2	\$ 2
Mississauga	\$ 2	\$ 2	\$ 2	\$ 2
Cambridge	\$ 2	\$ 2	\$ 2	\$ 2
Markham	\$ 4	\$ 4	\$ 2	\$ 2
Gravenhurst	\$ 5	\$ 6	\$ 2	\$ 2
Aurora	\$ 4	\$ 4	\$ 3	\$ 3
Innisfil	\$ 3	\$ 4	\$ 3	\$ 3
Grimsby	\$ 3	\$ 4	\$ 2	\$ 3
Vaughan	\$ 7	\$ 7	\$ 4	\$ 4
Niagara Falls	\$ 3	\$ 4	\$ 4	\$ 4
Kitchener	\$ 4	\$ 4	\$ 4	\$ 4
Penetanguishene	\$ 3	\$ 3	\$ 4	\$ 4
Oshawa	\$ 4	\$ 4	\$ 4	\$ 5
Caledon	\$ 8	\$ 8	\$ 5	\$ 5
Newmarket	\$ 8	\$ 18	\$ 6	\$ 15
Wellesley	\$ 28	\$ 28	\$ 24	\$ 24
Lower Tier Average	\$ 4	\$ 4	\$ 3	\$ 3

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Milton	\$ 1	\$ 1	\$ 0	\$ 0
Windsor	\$ 1	\$ 1	\$ 2	\$ 2
Chatham-Kent	\$ 2	\$ 2	\$ 2	\$ 2
Hamilton	\$ 2	\$ 2	\$ 2	\$ 2
Kingston	\$ 3	\$ 3	\$ 3	\$ 3
Brantford	\$ 2	\$ 3	\$ 3	\$ 3
Toronto	\$ 6	\$ 6	\$ 4	\$ 4
North Bay	\$ 4	\$ 4	\$ 5	\$ 5
St. Thomas	\$ 3	\$ 4	\$ 5	\$ 6
Stratford	\$ 5	\$ 5	\$ 6	\$ 6
Brockville	\$ 4	\$ 5	\$ 5	\$ 6
London	\$ 5	\$ 5	\$ 6	\$ 6
Ottawa	\$ 7	\$ 7	\$ 6	\$ 6
Peterborough	\$ 5	\$ 6	\$ 6	\$ 6
Barrie	\$ 9	\$ 9	\$ 8	\$ 8
Greater Sudbury	\$ 6	\$ 6	\$ 8	\$ 8
Cornwall	\$ 5	\$ 5	\$ 9	\$ 9
St. Marys	\$ 7	\$ 9	\$ 8	\$ 9
Sault Ste. Marie	\$ 8	\$ 8	\$ 14	\$ 14
Fort Frances	\$ 11	\$ 11	\$ 18	\$ 18
Timmins	\$ 14	\$ 14	\$ 24	\$ 24
Single Tier Average	\$ 5	\$ 6	\$ 7	\$ 7

Transit Services—Conventional

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

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

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

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

- Size and urban form within the service area: service and costs are affected by the type of development, topography and density
- Demographics and socio-economic factors: auto ownership rates, population age, immigrant levels and household incomes will impact transit market share
- Nature of transit service design and delivery: number of routes, proximity and frequency of service, service coverage and hours of operation can vary significantly among 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

Municipality	Passenger Trips per Person in Service Area	Operating Cost per Regular Service Passenger Trip	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Revenue as % Operating Costs Excluding Amortization	Net Costs Excluding Amortization per \$100,000 CVA	Net Costs Including Amortization per \$100,000 CVA
Huntsville	N/A		\$ 5	\$ 5	50.0%	\$ 3	\$ 3
Port Colborne	N/A		\$ 5	\$ 5	54.3%	\$ 7	\$ 7
Kenora	8.5	\$ 4.41	\$ 11	\$ 13	30.3%	\$ 13	\$ 16
Thorold	17.0	\$ 1.95	\$ 17	\$ 17	45.6%	\$ 20	\$ 20
< 20,000 Average	12.76	\$ 3.18	\$ 10	\$ 10	45.0%	\$ 11	\$ 12
Quinte West	1.6	\$ 5.64	\$ (3)	\$ (3)	181.2%	\$ (4)	\$ (4)
Tecumseh	0.5	\$ 22.56	\$ 2	\$ 2	76.6%	\$ 2	\$ 2
Leamington	0.8	\$ 8.38	\$ 3	\$ 3	32.9%	\$ 3	\$ 4
Fort Erie	1.5	\$ 10.87	\$ 11	\$ 11	27.8%	\$ 11	\$ 11
Orangeville	N/A	\$ 4.90	\$ 11	\$ 11	34.9%	\$ 11	\$ 11
Brockville	5.4	\$ 5.80	\$ 11	\$ 14	58.4%	\$ 14	\$ 19
St. Thomas	7.9	\$ 4.27	\$ 24	\$ 27	25.8%	\$ 35	\$ 40
Stratford	18.8	\$ 3.62	\$ 57	\$ 71	16.9%	\$ 63	\$ 78
Cornwall	15.3	\$ 4.43	\$ 35	\$ 44	46.4%	\$ 66	\$ 81
Timmins	22.7	\$ 4.99	\$ 78	\$ 94	30.7%	\$ 133	\$ 160
20,000 - 49,999 Average	8.3	\$ 7.55	\$ 23	\$ 27	53.2%	\$ 33	\$ 40
Milton	2.2	\$ 16.72	\$ 3	\$ 6	90.0%	\$ 2	\$ 4
Kawartha Lakes	3.5	\$ 12.30	\$ 10	\$ 11	12.3%	\$ 8	\$ 9
Peterborough	39.9	\$ 2.80	\$ 39	\$ 53	64.5%	\$ 44	\$ 60
Sarnia	17.2	\$ 4.10	\$ 45	\$ 51	37.6%	\$ 55	\$ 62
Welland	11.5	\$ 5.60	\$ 39	\$ 46	36.2%	\$ 58	\$ 67
North Bay	39.8	\$ 2.74	\$ 43	\$ 57	60.3%	\$ 58	\$ 77
Brantford	15.0	\$ 5.82	\$ 53	\$ 66	37.7%	\$ 66	\$ 82
Niagara Falls	18.0	\$ 5.81	\$ 73	\$ 85	28.0%	\$ 76	\$ 88
Sault Ste. Marie	28.1	\$ 5.00	\$ 85	\$ 89	34.3%	\$ 146	\$ 153
50,000 - 99,999 Average	19.5	\$ 6.77	\$ 43	\$ 52	44.5%	\$ 57	\$ 67
Waterloo	N/A	N/A	\$ 5	\$ 5	11.6%	\$ 4	\$ 4
Vaughan	N/A	N/A	\$ 11	\$ 11	32.9%	\$ 6	\$ 6
Chatham-Kent	4.0	\$ 6.61	\$ 7	\$ 7	56.8%	\$ 9	\$ 9
London	58.5	\$ 2.50	\$ (2)	\$ 21	101.3%	\$ (2)	\$ 25
Burlington	11.5	\$ 7.98	\$ 52	\$ 64	37.0%	\$ 37	\$ 46
Oakville	14.6	\$ 7.35	\$ 68	\$ 84	33.9%	\$ 38	\$ 47
Barrie	20.0	\$ 4.74	\$ 51	\$ 61	42.4%	\$ 47	\$ 57
Kingston	31.0	\$ 3.71	\$ 48	\$ 56	54.8%	\$ 50	\$ 59
St. Catharines	35.6	\$ 2.60	\$ 44	\$ 65	57.7%	\$ 53	\$ 78
Greater Sudbury	31.2	\$ 3.89	\$ 48	\$ 59	52.1%	\$ 67	\$ 82
Mississauga	2.1	\$ 4.44	\$ 94	\$ 118	47.0%	\$ 72	\$ 90
Hamilton	44.4	\$ 3.63	\$ 71	\$ 89	50.6%	\$ 79	\$ 98
Brampton	28.2	\$ 5.73	\$ 98	\$ 118	38.5%	\$ 91	\$ 110
Guelph	44.6	\$ 3.31	\$ 91	\$ 129	44.4%	\$ 86	\$ 122
Windsor	27.8	\$ 4.80	\$ 70	\$ 85	47.0%	\$ 103	\$ 125
Thunder Bay	31.8	\$ 4.32	\$ 83	\$ 97	38.3%	\$ 136	\$ 158
Toronto	172.1	\$ 2.88	\$ 128	\$ 327	74.7%	\$ 88	\$ 225
Ottawa	124.1	\$ 4.34	\$ 271	\$ 311	44.4%	\$ 231	\$ 265
> 100,000 Average	42.6	\$ 4.55	\$ 69	\$ 95	48.1%	\$ 66	\$ 89
York Region	18.3	\$ 7.28	\$ 65	\$ 87	53.5%	\$ 41	\$ 55
Durham Region	16.1	\$ 5.67	\$ 48	\$ 55	42.7%	\$ 51	\$ 58
Waterloo Region	37.5	\$ 3.78	\$ 70	\$ 84	47.2%	\$ 106	\$ 127
Average	24.0	\$ 5.58	\$ 61	\$ 75	47.8%	\$ 66	\$ 80

Transit Services—Disabled and Special Needs

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
St. Marys	\$ 3	\$ 3	\$ 3	\$ 3
Meaford	\$ 4	\$ 4	\$ 3	\$ 3
Thorold	\$ 3	\$ 3	\$ 3	\$ 3
Kenora	\$ 5	\$ 5	\$ 6	\$ 6
Fort Frances	\$ 13	\$ 14	\$ 23	\$ 25
< 20,000 Average	\$ 5	\$ 6	\$ 8	\$ 8
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Prince Edward County	\$ 2	\$ 2	\$ 2	\$ 2
Stratford	\$ 8	\$ 8	\$ 9	\$ 9
Quinte West	\$ 8	\$ 8	\$ 11	\$ 11
Brockville	\$ 12	\$ 12	\$ 16	\$ 16
St. Thomas	\$ 10	\$ 11	\$ 15	\$ 16
Timmins	\$ 8	\$ 10	\$ 14	\$ 17
Cornwall	\$ 19	\$ 20	\$ 36	\$ 38
20,000 - 49,999 Average	\$ 9	\$ 9	\$ 13	\$ 14
Milton	\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills	\$ 6	\$ 6	\$ 4	\$ 5
Niagara Falls	\$ 5	\$ 6	\$ 6	\$ 6
Peterborough	\$ 11	\$ 11	\$ 12	\$ 12
Sarnia	\$ 10	\$ 10	\$ 13	\$ 13
Welland	\$ 9	\$ 9	\$ 13	\$ 13
North Bay	\$ 11	\$ 12	\$ 15	\$ 16
Brantford	\$ 16	\$ 16	\$ 19	\$ 19
Sault Ste. Marie	\$ 13	\$ 14	\$ 23	\$ 24
50,000 - 99,999 Average	\$ 9	\$ 10	\$ 12	\$ 12
Oakville	\$ 6	\$ 6	\$ 3	\$ 3
Chatham-Kent	\$ 4	\$ 4	\$ 5	\$ 5
Windsor	\$ 4	\$ 4	\$ 6	\$ 6
Guelph	\$ 6	\$ 7	\$ 6	\$ 7
Barrie	\$ 9	\$ 9	\$ 8	\$ 8
London	\$ 8	\$ 8	\$ 10	\$ 10
St. Catharines	\$ 8	\$ 9	\$ 10	\$ 11
Kingston	\$ 14	\$ 14	\$ 15	\$ 15
Greater Sudbury	\$ 15	\$ 15	\$ 21	\$ 21
Thunder Bay	\$ 13	\$ 13	\$ 22	\$ 22
Toronto	\$ 33	\$ 33	\$ 23	\$ 23
Ottawa	\$ 27	\$ 29	\$ 23	\$ 24
Hamilton	\$ 21	\$ 24	\$ 24	\$ 26
> 100,000 Average	\$ 13	\$ 13	\$ 13	\$ 14
York Region	\$ 10	\$ 10	\$ 6	\$ 6
Peel Region	\$ 9	\$ 10	\$ 8	\$ 8
Durham Region	\$ 8	\$ 9	\$ 9	\$ 9
Waterloo Region	\$ 11	\$ 11	\$ 17	\$ 17
Regional Average	\$ 10	\$ 10	\$ 10	\$ 10

Parking

Parking Services provide parking operations, maintenance and enforcement services for residents, businesses and visitors of 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 achieve 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 a % of Costs Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Kenora	178.9%	\$ (13)	\$ (13)	\$ (16)	\$ (15)
Stratford	183.0%	\$ (6)	\$ (5)	\$ (7)	\$ (6)
Niagara-on-the-Lake	133.9%	\$ (14)	\$ (8)	\$ (7)	\$ (4)
Quinte West	203.1%	\$ (2)	\$ (2)	\$ (2)	\$ (2)
Greater Sudbury	147.4%	\$ (3)	\$ (1)	\$ (4)	\$ (2)
London	120.1%	\$ (1)	\$ (1)	\$ (2)	\$ (1)
Fort Erie	231.0%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Cornwall	109.7%	\$ (1)	\$ (1)	\$ (2)	\$ (1)
Newmarket	125.6%	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Port Colborne	275.2%	\$ (1)	\$ (0)	\$ (1)	\$ (0)
Kawartha Lakes	109.5%	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Brampton	83.1%	\$ 0	\$ 0	\$ 0	\$ 0
Timmins	110.2%	\$ (1)	\$ 0	\$ (2)	\$ 0
Lincoln	0.0%	\$ 1	\$ 1	\$ 0	\$ 1
West Lincoln	0.0%	\$ 0	\$ 1	\$ 0	\$ 1
Whitchurch-Stouffville	0.0%	\$ -	\$ 2	\$ -	\$ 1
St. Catharines	103.4%	\$ (0)	\$ 1	\$ (1)	\$ 1
Clarington	41.7%	\$ 1	\$ 2	\$ 1	\$ 2
Ajax	0.0%	\$ 1	\$ 2	\$ 1	\$ 2
North Bay	101.6%	\$ (0)	\$ 1	\$ (0)	\$ 2
Chatham-Kent	60.5%	\$ 1	\$ 1	\$ 1	\$ 2
Caledon	0.0%	\$ 3	\$ 3	\$ 2	\$ 2
Woolwich	0.0%	\$ 3	\$ 3	\$ 2	\$ 2
Prince Edward County	52.7%	\$ 2	\$ 2	\$ 2	\$ 2
Whitby	68.9%	\$ 2	\$ 2	\$ 2	\$ 2
Halton Hills	10.4%	\$ 2	\$ 3	\$ 2	\$ 2
St. Thomas	51.3%	\$ 2	\$ 2	\$ 3	\$ 3
Ottawa	85.8%	\$ 3	\$ 3	\$ 2	\$ 3
Thorold	0.0%	\$ -	\$ 3	\$ -	\$ 3
Oakville	60.3%	\$ 5	\$ 6	\$ 3	\$ 3
Leamington	34.2%	\$ 2	\$ 3	\$ 2	\$ 3
Markham	0.0%	\$ 5	\$ 5	\$ 3	\$ 3
Sarnia	70.1%	\$ 2	\$ 3	\$ 3	\$ 3
Milton	0.0%	\$ 5	\$ 5	\$ 3	\$ 3
Brockville	79.2%	\$ 3	\$ 3	\$ 3	\$ 4
Burlington	21.0%	\$ 5	\$ 6	\$ 4	\$ 4
Peterborough	115.9%	\$ (3)	\$ 4	\$ (4)	\$ 5
Mississauga	14.1%	\$ 7	\$ 7	\$ 5	\$ 5
Gravenhurst	0.0%	\$ 3	\$ 13	\$ 1	\$ 5
Orangeville	0.0%	\$ 6	\$ 6	\$ 6	\$ 6
Welland	49.3%	\$ 5	\$ 5	\$ 7	\$ 7
Sault Ste. Marie	56.1%	\$ 4	\$ 4	\$ 7	\$ 7
Guelph	62.4%	\$ 8	\$ 9	\$ 7	\$ 8
Tillsonburg	0.0%	\$ 3	\$ 7	\$ 4	\$ 9
Barrie	69.4%	\$ 3	\$ 10	\$ 3	\$ 9
Niagara Falls	50.3%	\$ 9	\$ 9	\$ 9	\$ 10
Hamilton	63.6%	\$ 7	\$ 9	\$ 7	\$ 10
Cambridge	10.5%	\$ 11	\$ 11	\$ 12	\$ 12
Windsor	80.1%	\$ 4	\$ 8	\$ 5	\$ 12
Thunder Bay	63.3%	\$ 7	\$ 8	\$ 11	\$ 14
Toronto	2.5%	\$ 25	\$ 25	\$ 17	\$ 17
Brantford	26.6%	\$ 11	\$ 15	\$ 14	\$ 18
Waterloo	15.7%	\$ 21	\$ 23	\$ 19	\$ 20
Oshawa	39.4%	\$ 12	\$ 18	\$ 14	\$ 21
Kitchener	47.3%	\$ 18	\$ 19	\$ 21	\$ 22
Kingston	71.9%	\$ 14	\$ 25	\$ 15	\$ 26
Average	65.9%	\$ 3	\$ 5	\$ 3	\$ 5

Street Lighting

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Central Elgin	\$ 1	\$ 1
North Dumfries	\$ 4	\$ 3
Wellesley	\$ 5	\$ 4
The Blue Mountains	\$ 17	\$ 4
Huntsville	\$ 7	\$ 4
Gravenhurst	\$ 11	\$ 5
Lincoln	\$ 6	\$ 5
Wilmot	\$ 7	\$ 5
Middlesex Centre	\$ 8	\$ 5
West Lincoln	\$ 5	\$ 5
King	\$ 11	\$ 5
Milton	\$ 8	\$ 6
Oakville	\$ 10	\$ 6
Aurora	\$ 9	\$ 6
Burlington	\$ 8	\$ 6
Woolwich	\$ 8	\$ 6
Wainfleet	\$ 7	\$ 6
Markham	\$ 10	\$ 7
Waterloo	\$ 8	\$ 7
Meaford	\$ 9	\$ 7
Caledon	\$ 13	\$ 8
Orangeville	\$ 8	\$ 8
Kitchener	\$ 7	\$ 8
Halton Hills	\$ 11	\$ 8
Prince Edward County	\$ 10	\$ 9
Grimsby	\$ 10	\$ 9
Mississauga	\$ 11	\$ 9
Ajax	\$ 10	\$ 9
Innisfil	\$ 12	\$ 9
East Gwillimbury	\$ 12	\$ 9
Toronto	\$ 13	\$ 9
Pickering	\$ 10	\$ 9
Ottawa	\$ 11	\$ 9
Guelph	\$ 10	\$ 9
Clarington	\$ 10	\$ 10
Georgina	\$ 10	\$ 10
Niagara-on-the-Lake	\$ 21	\$ 10
Whitby	\$ 12	\$ 11
Cambridge	\$ 10	\$ 11
Vaughan	\$ 21	\$ 11
Barrie	\$ 12	\$ 11
Leamington	\$ 9	\$ 11

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Newmarket	\$ 14	\$ 11
Brampton	\$ 12	\$ 11
Tecumseh	\$ 12	\$ 12
Hamilton	\$ 11	\$ 12
Bracebridge	\$ 20	\$ 13
Thorold	\$ 11	\$ 13
Kingston	\$ 13	\$ 13
Niagara Falls	\$ 13	\$ 13
Penetanguishene	\$ 11	\$ 13
Oshawa	\$ 12	\$ 14
Fort Erie	\$ 15	\$ 15
St. Thomas	\$ 10	\$ 15
Quinte West	\$ 11	\$ 15
Brantford	\$ 12	\$ 15
Chatham-Kent	\$ 13	\$ 15
London	\$ 14	\$ 17
Stratford	\$ 15	\$ 17
St. Catharines	\$ 14	\$ 17
Peterborough	\$ 15	\$ 17
Tillsonburg	\$ 16	\$ 19
St. Marys	\$ 19	\$ 20
Greater Sudbury	\$ 15	\$ 20
Sarnia	\$ 18	\$ 22
Port Colborne	\$ 17	\$ 22
North Bay	\$ 17	\$ 23
Timmins	\$ 14	\$ 24
Fort Frances	\$ 15	\$ 26
Kenora	\$ 23	\$ 27
Windsor	\$ 20	\$ 29
Welland	\$ 21	\$ 31
Cornwall	\$ 20	\$ 38
Thunder Bay	\$ 24	\$ 40
Sault Ste. Marie	\$ 26	\$ 45
Brockville	\$ 58	\$ 75
Average	\$ 13	\$ 14

Air Transportation

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	\$ (9)	\$ (14)
Niagara-on-the-Lake	\$ 1	\$ 0
Port Colborne	\$ 1	\$ 1
Kawartha Lakes	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Niagara Falls	\$ 1	\$ 1
Chatham-Kent	\$ 1	\$ 2
St. Catharines	\$ 2	\$ 2
Kingston	\$ 2	\$ 2
Seguin	\$ 16	\$ 3
Penetanguishene	\$ 3	\$ 4
North Bay	\$ 3	\$ 4
Brantford	\$ 4	\$ 5
Barrie	\$ 6	\$ 6
Windsor	\$ 4	\$ 6
Cornwall	\$ 3	\$ 6
London	\$ 7	\$ 8
Brockville	\$ 6	\$ 8
Stratford	\$ 10	\$ 11
Greater Sudbury	\$ 8	\$ 11
Peterborough	\$ 15	\$ 17
Oshawa	\$ 18	\$ 21
St. Thomas	\$ 16	\$ 23
Tillsonburg	\$ 21	\$ 24
Fort Frances	\$ 32	\$ 55
Average	\$ 7	\$ 8
Region Waterloo	\$ 5	\$ 8
District Muskoka	\$ 28	\$ 9
Region Niagara	\$ 22	\$ 23
Average	\$ 18	\$ 13

Storm Sewer - Urban

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization	Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Welland	\$ (1)	\$ (1)	\$ (1)	\$ (1)	Brockville	\$ 19	\$ 23	\$ 24	\$ 30
Gravenhurst	\$ 5	\$ 5	\$ 2	\$ 2	Waterloo	\$ 15	\$ 36	\$ 13	\$ 32
Kawartha Lakes	\$ 3	\$ 3	\$ 3	\$ 3	Timmins	\$ 9	\$ 19	\$ 15	\$ 32
Meaford		\$ 4		\$ 3	Chatham-Kent	\$ 13	\$ 30	\$ 16	\$ 36
Lincoln	\$ 4	\$ 4	\$ 3	\$ 3	Guelph	\$ 10	\$ 39	\$ 10	\$ 37
Whitchurch-Stouffville		\$ 11		\$ 5	North Bay	\$ 12	\$ 28	\$ 16	\$ 38
Toronto	\$ 9	\$ 9	\$ 6	\$ 6	Sault Ste. Marie	\$ 20	\$ 23	\$ 35	\$ 40
Georgina		\$ 8		\$ 8	Grimsby	\$ 9	\$ 49	\$ 8	\$ 43
Tillsonburg	\$ 7	\$ 7	\$ 8	\$ 8	Niagara Falls	\$ 4	\$ 42	\$ 5	\$ 44
Aurora	\$ (12)	\$ 13	\$ (8)	\$ 9	Kenora	\$ 17	\$ 39	\$ 20	\$ 46
Central Elgin	\$ 4	\$ 10	\$ 4	\$ 9	Tecumseh	\$ 10	\$ 48	\$ 10	\$ 46
Milton	\$ 2	\$ 14	\$ 1	\$ 10	Brantford	\$ 10	\$ 40	\$ 12	\$ 50
St. Catharines	\$ 4	\$ 8	\$ 4	\$ 10	Windsor	\$ 18	\$ 35	\$ 26	\$ 51
Middlesex Centre		\$ 14		\$ 10	Fort Frances	\$ 11	\$ 30	\$ 19	\$ 52
Quinte West	\$ 8	\$ 8	\$ 11	\$ 11	Peterborough	\$ 36	\$ 46	\$ 40	\$ 52
Mississauga	\$ 3	\$ 15	\$ 2	\$ 12	London	\$ 16	\$ 45	\$ 19	\$ 54
West Lincoln		\$ 12		\$ 12	St. Thomas	\$ 12	\$ 42	\$ 17	\$ 62
Greater Sudbury	\$ 9	\$ 9	\$ 12	\$ 12	Stratford	\$ 40	\$ 64	\$ 44	\$ 71
East Gwillimbury	\$ 1	\$ 17	\$ 1	\$ 12	Thunder Bay	\$ 18	\$ 49	\$ 30	\$ 80
Thorold	\$ 1	\$ 11	\$ 1	\$ 12	Sarnia	\$ 28	\$ 72	\$ 35	\$ 88
Whitby	\$ 3	\$ 14	\$ 3	\$ 13	Average	\$ 9	\$ 24	\$ 10	\$ 25
Wilmot		\$ 16		\$ 13					
Kitchener	\$ 3	\$ 12	\$ 3	\$ 13					
Oakville	\$ 7	\$ 26	\$ 4	\$ 14					
Clarington	\$ 5	\$ 15	\$ 5	\$ 15					
Halton Hills	\$ 3	\$ 20	\$ 2	\$ 15					
Brampton	\$ 4	\$ 17	\$ 4	\$ 16					
Ajax	\$ 2	\$ 18	\$ 2	\$ 16					
Oshawa	\$ 4	\$ 14	\$ 4	\$ 16					
Penetanguishene	\$ 7	\$ 13	\$ 9	\$ 16					
Cornwall	\$ 4	\$ 9	\$ 7	\$ 17					
Newmarket	\$ 4	\$ 22	\$ 3	\$ 18					
Barrie	\$ 6	\$ 21	\$ 6	\$ 19					
Leamington	\$ 3	\$ 16	\$ 3	\$ 19					
Vaughan	\$ 9	\$ 39	\$ 5	\$ 20					
Kingston	\$ 5	\$ 21	\$ 5	\$ 21					
Hamilton	\$ 9	\$ 20	\$ 10	\$ 22					
Pickering	\$ 5	\$ 25	\$ 4	\$ 22					
Niagara-on-the-Lake	\$ 3	\$ 44	\$ 2	\$ 22					
Fort Erie	\$ 7	\$ 22	\$ 7	\$ 22					
Burlington	\$ 21	\$ 33	\$ 15	\$ 24					
St. Marys	\$ 12	\$ 23	\$ 13	\$ 24					
Woolwich	\$ 12	\$ 33	\$ 9	\$ 24					
Cambridge	\$ 10	\$ 23	\$ 11	\$ 24					
Ottawa	\$ 14	\$ 29	\$ 12	\$ 25					
Huntsville	\$ 19	\$ 43	\$ 12	\$ 26					
Port Colborne	\$ 10	\$ 21	\$ 13	\$ 27					

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

Municipality	Total km of Urban Drainage System + 0.005km Times # of Catch Basins	MPMP Operating Costs Urban Storm Sewer per km Drainage System	MPMP Total Costs Urban Storm Sewer per km Drainage System
Kingsville	81	\$ 74	\$ 74
Lincoln	135	\$ 590	\$ 590
Meaford	33	N/A	\$ 1,239
Tillsonburg	58	\$ 1,642	\$ 1,923
Oakville	1,923	\$ 714	\$ 2,536
Kawartha Lakes	93	\$ 2,540	\$ 2,540
Cornwall	170	\$ 1,129	\$ 2,616
St. Catharines	420	\$ 691	\$ 2,824
Kitchener	886	\$ 652	\$ 2,962
Central Elgin	42	\$ 1,343	\$ 3,117
Greater Sudbury	458	\$ 3,137	\$ 3,138
Quinte West	112	\$ 3,147	\$ 3,147
Thorold	53	\$ 181	\$ 3,780
Whitby	441	\$ 974	\$ 3,885
St. Marys	36	\$ 2,293	\$ 4,300
Fort Erie	169	\$ 1,265	\$ 4,474
Brockville	118	\$ 3,394	\$ 4,524
Timmins	181	\$ 2,169	\$ 4,545
Middlesex Centre	50	N/A	\$ 4,783
West Lincoln	31	N/A	\$ 5,088
Oshawa	424	\$ 1,329	\$ 5,092
Toronto	4,965	\$ 4,744	\$ 5,141
Sault Ste. Marie	313	\$ 4,948	\$ 5,615
Clarington	218	\$ 1,948	\$ 5,882
Mississauga	1,991	\$ 1,334	\$ 6,007
Ajax	301	\$ 1,022	\$ 6,114
Windsor	1,353	\$ 3,388	\$ 6,143
Fort Frances	39	\$ 2,270	\$ 6,226
Barrie	455	\$ 1,847	\$ 6,316
Cambridge	471	\$ 2,777	\$ 6,356
North Bay	240	\$ 2,866	\$ 6,552
Milton	174	\$ 999	\$ 6,736
Tecumseh	166	\$ 1,535	\$ 7,130
Brampton	1,179	\$ 1,656	\$ 7,185
Ottawa	3,618	\$ 3,421	\$ 7,279
Chatham-Kent	436	\$ 3,277	\$ 7,476
Kingston	341	\$ 1,809	\$ 7,550
Georgina	50	N/A	\$ 7,562
Halton Hills	174	\$ 1,619	\$ 7,638

Municipality	Total km of Urban Drainage System + 0.005km Times # of Catch Basins	MPMP Operating Costs Urban Storm Sewer per km Drainage System	MPMP Total Costs Urban Storm Sewer per km Drainage System
Pickering	295	\$ 1,617	\$ 8,290
Guelph	573	\$ 2,209	\$ 8,374
Leamington	72	\$ 1,066	\$ 8,572
Newmarket	217	\$ 1,638	\$ 8,773
Burlington	696	\$ 5,678	\$ 8,979
Brantford	432	\$ 2,045	\$ 8,980
Hamilton	1,074	\$ 4,549	\$ 9,868
Port Colborne	41	\$ 4,557	\$ 10,058
Niagara Falls	346	\$ 793	\$ 10,444
Peterborough	343	\$ 8,051	\$ 10,528
Stratford	193	\$ 1,202	\$ 10,553
St. Thomas	148	\$ 3,021	\$ 10,832
Waterloo	346	\$ 4,637	\$ 11,156
Aurora	154	\$ 2,921	\$ 11,681
Vaughan	900	\$ 2,735	\$ 12,055
London	1,315	\$ 3,947	\$ 13,039
Grimsby	93	\$ 2,421	\$ 13,059
Thunder Bay	342	\$ 5,702	\$ 15,949
Kenora	36	\$ 7,357	\$ 16,941
Sarnia	283	\$ 3,569	\$ 18,875
Average	510	\$ 2,517	\$ 7,002
Halton Region	110	\$ 1,480	\$ 2,955
Durham Region	433	\$ 1,435	\$ 4,627

Storm Sewer - Rural

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
Oshawa	\$ 1	\$ 1	\$ 1	\$ 1
Burlington	\$ 0	\$ 2	\$ 0	\$ 2
Whitby	\$ 2	\$ 2	\$ 2	\$ 2
Halton Hills	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 2	\$ 2	\$ 3	\$ 3
Ottawa	\$ 3	\$ 3	\$ 3	\$ 3
Milton	\$ 4	\$ 5	\$ 3	\$ 3
Cornwall	\$ 2	\$ 2	\$ 4	\$ 4
Port Colborne	\$ 3	\$ 3	\$ 4	\$ 4
St. Catharines	\$ 1	\$ 3	\$ 2	\$ 4
Brockville	\$ 3	\$ 3	\$ 4	\$ 4
East Gwillimbury	\$ 0	\$ 6	\$ 0	\$ 4
Caledon	\$ 8	\$ 9	\$ 5	\$ 5
Kingston	\$ 7	\$ 7	\$ 8	\$ 8
Brampton	\$ 3	\$ 8	\$ 3	\$ 8
Greater Sudbury	\$ 6	\$ 6	\$ 9	\$ 9
Pickering	\$ 10	\$ 10	\$ 9	\$ 9
Clarington	\$ 10	\$ 10	\$ 10	\$ 10
Kawartha Lakes	\$ 12	\$ 12	\$ 10	\$ 10
Wainfleet	\$ 12	\$ 12	\$ 11	\$ 11
Fort Frances	\$ 7	\$ 7	\$ 12	\$ 12
Quinte West	\$ 10	\$ 10	\$ 13	\$ 13
Central Elgin	\$ 18	\$ 18	\$ 17	\$ 17
Welland	\$ 4	\$ 12	\$ 5	\$ 18
Chatham-Kent	\$ 15	\$ 15	\$ 18	\$ 18
Fort Erie	\$ 20	\$ 20	\$ 20	\$ 20
Average	\$ 6	\$ 7	\$ 7	\$ 8
Waterloo Region	\$ 1	\$ 1	\$ 1	\$ 1
Muskoka District	\$ 9	\$ 9	\$ 3	\$ 3
Halton Region	\$ 4	\$ 5	\$ 2	\$ 3
Average	\$ 5	\$ 5	\$ 2	\$ 2

Waste Management

Waste Management Services include 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 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

NOTE: Durham is responsible for the collection of solid waste in five out of eight of its local municipalities.

Waste Collection

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

Municipality	MPMP Operating Collection Costs per Tonne	MPMP Operating Collection Costs per Household	Net Costs per Capita Excluding Amortization	Operating Costs per \$100,000 CVA Excluding Amortization
Cornwall	\$ 44	N/A	\$ (24)	\$ (45)
Sault Ste. Marie	\$ 80	N/A	\$ (21)	\$ (36)
Ottawa	\$ 75	N/A	\$ (14)	\$ (12)
Quinte West	\$ 86	N/A	\$ (6)	\$ (8)
Toronto	\$ 77	N/A	\$ (6)	\$ (4)
Middlesex Centre	N/A	\$ 36	\$ (0)	\$ (0)
Penetanguishene	\$ 2	N/A	N/A	\$ 0
Kenora	\$ 180	N/A	\$ 0	\$ 0
Prince Edward County	N/A	\$ 43	\$ 0	\$ 0
Kitchener	N/A	N/A	\$ 1	\$ 1
King	N/A	N/A	\$ 6	\$ 3
East Gwillimbury	\$ 1	N/A	\$ 5	\$ 3
Whitchurch-Stouffville	N/A	\$ 19	\$ 9	\$ 4
Markham	\$ 24	N/A	\$ 7	\$ 5
Central Elgin	N/A	\$ 72	\$ 28	\$ 6
Tillsonburg	N/A	\$ 51	\$ 5	\$ 6
Kingsville	N/A	\$ 57	\$ 22	\$ 7
Aurora	\$ 31	N/A	\$ 10	\$ 7
Guelph	\$ 34	N/A	\$ 8	\$ 7
Georgina	\$ 23	N/A	\$ 8	\$ 8
The Blue Mountains	N/A	\$ 38	\$ 35	\$ 8
Vaughan	\$ 171	N/A	\$ 16	\$ 8
Stratford	\$ 86	N/A	\$ 9	\$ 10
Newmarket	\$ 37	N/A	\$ 12	\$ 10
Barrie	\$ 100	N/A	\$ 12	\$ 11
Brockville	\$ 87	N/A	\$ 9	\$ 11
Peterborough	\$ 70	N/A	\$ 12	\$ 13
Sarnia	\$ 53	N/A	\$ 12	\$ 14
Kingston	\$ 103	N/A	\$ 16	\$ 17
Whitby	\$ 88	N/A	\$ 19	\$ 17
St. Marys	N/A	\$ 48	\$ 16	\$ 17
St. Thomas	\$ 80	N/A	\$ 13	\$ 19
Brantford	\$ 51	N/A	\$ 15	\$ 19
Tecumseh	N/A	\$ 57	\$ 20	\$ 19
Chatham-Kent	\$ 37	N/A	\$ 16	\$ 20
Seguin	N/A	\$ 119	\$ 135	\$ 21
Oshawa	N/A	\$ 50	\$ 19	\$ 22
North Bay	\$ 33	N/A	\$ 17	\$ 23
London	\$ 91	N/A	\$ 20	\$ 24
Leamington	N/A	\$ 76	\$ 24	\$ 29
Windsor	\$ 93	N/A	\$ 20	\$ 29
Kawartha Lakes	\$ 198	N/A	\$ 37	\$ 30
Fort Frances	N/A	\$ 40	\$ 19	\$ 33
Hamilton	\$ 217	N/A	\$ 32	\$ 36
Meaford	\$ 216	N/A	\$ 46	\$ 38
Timmins	N/A	\$ 51	\$ 23	\$ 39
Greater Sudbury	\$ 108	N/A	\$ 29	\$ 40
Orangeville	N/A	\$ 64	\$ 41	\$ 42
Thunder Bay	\$ 166	N/A	\$ 39	\$ 63
Average	\$ 86	\$ 55	\$ 16	\$ 13
Niagara Region	\$ 94		\$ (4)	\$ (5)
Durham Region	\$ 78		\$ 6	\$ 6
Halton Region	\$ 105		\$ 15	\$ 10
Peel Region	\$ 95		\$ 16	\$ 13
Muskoka District	\$ 264		\$ 46	\$ 15
Waterloo Region	\$ 107		\$ 19	\$ 28
Average	\$ 124		\$ 16	\$ 11

Waste Disposal

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

Municipality	MPMP Operating Costs/ Tonne	MPMP Operating Costs/ Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Stratford	\$ 39	N/A	\$ (46)	\$ (51)
Kenora	\$ 71	N/A	\$ (37)	\$ (44)
Fort Frances	N/A	\$ 68	\$ (11)	\$ (18)
Toronto	\$ 134	N/A	\$ (25)	\$ (17)
North Bay	\$ 36	N/A	\$ (10)	\$ (14)
Brantford	\$ 90	N/A	\$ (10)	\$ (12)
Thunder Bay	\$ 29	N/A	\$ (6)	\$ (10)
Georgina	N/A	N/A	\$ (3)	\$ (3)
Clarington	N/A	N/A	\$ (1)	\$ (1)
Vaughan	\$ 171	N/A	\$ (0)	\$ (0)
Markham	N/A	N/A	\$ (0)	\$ (0)
Kawartha Lakes	\$ 62	N/A	\$ 0	\$ 0
London	\$ 19	N/A	\$ 0	\$ 1
Peterborough	\$ 42	N/A	\$ 1	\$ 1
King	N/A	N/A	\$ 7	\$ 4
Middlesex Centre	N/A	\$ 34	\$ 5	\$ 4
Chatham-Kent	\$ 69	N/A	\$ 3	\$ 4
Seguin	N/A	\$ 36	\$ 28	\$ 4
St. Marys	N/A	\$ 131	\$ 6	\$ 7
Ottawa	\$ 55	N/A	\$ 8	\$ 7
Meaford	\$ 91	N/A	\$ 10	\$ 8
Orangeville	\$ 63	N/A	\$ 8	\$ 8
Cornwall	\$ 28	N/A	\$ 5	\$ 9
Kingston	\$ 96	N/A	\$ 13	\$ 13
Greater Sudbury	\$ 64	N/A	\$ 10	\$ 14
Hamilton	\$ 108	N/A	\$ 15	\$ 16
The Blue Mountains	N/A	\$ 121	\$ 74	\$ 18
Barrie	\$ 96	N/A	\$ 19	\$ 18
Quinte West	\$ 96	N/A	\$ 13	\$ 18
Central Elgin	N/A	\$ 59	\$ 23	\$ 22
Leamington	N/A	\$ 59	\$ 19	\$ 22
Brockville	\$ 100	N/A	\$ 19	\$ 24
Kingsville	N/A	\$ 64	\$ 25	\$ 25
St. Thomas	\$ 87	N/A	\$ 18	\$ 26
Guelph	\$ 68	N/A	\$ 29	\$ 27
Tecumseh	N/A	\$ 82	\$ 29	\$ 27
Prince Edward County	N/A	\$ 91	\$ 32	\$ 28
Windsor	\$ 103	N/A	\$ 25	\$ 37
Sault Ste. Marie	\$ 90	N/A	\$ 24	\$ 41
Thorold	N/A	N/A	\$ 40	\$ 47
Timmins	N/A	\$ 46	\$ 37	\$ 64
Average	\$ 76	\$ 72	\$ 10	\$ 9

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

Municipality	MPMP Operating Costs/ Tonne	MPMP Operating Costs/ Household	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Niagara Region	\$ 33	N/A	\$ (16)	\$ (17)
Halton Region	\$ 75	N/A	\$ 7	\$ 4
York Region	\$ 102	N/A	\$ 10	\$ 6
Muskoka District	\$ 142	N/A	\$ 44	\$ 14
Peel Region	\$ 87	N/A	\$ 18	\$ 14
Waterloo Region	\$ 69	N/A	\$ 12	\$ 18
Durham Region	\$ 142	N/A	\$ 19	\$ 20
Average	\$ 93		\$ 13	\$ 9

Waste Diversion

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

Municipality	MPMP Operating Costs/Tonne	MPMP Operating Costs/Household	% Residential Waste Diverted for Recycling	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Timmins	N/A	\$ 21	15%	\$ (14)	\$ (24)
Seguin	N/A	\$ 35	18%	\$ 6	\$ 1
Meaford	\$ 242	N/A	N/A	\$ 2	\$ 1
Niagara Falls	N/A	\$ 5	24%	\$ 2	\$ 2
East Gwillimbury	N/A	N/A	55%	\$ 8	\$ 6
Vaughan	\$ 82	N/A	70%	\$ 16	\$ 8
The Blue Mountains	N/A	\$ 74	72%	\$ 35	\$ 8
King	N/A	N/A	N/A	\$ 20	\$ 10
Middlesex Centre	N/A	\$ 59	43%	\$ 16	\$ 11
Prince Edward County	\$ 64	N/A	N/A	\$ 13	\$ 11
Whitchurch-Stouffville	N/A	\$ 54	67%	\$ 24	\$ 11
Markham	\$ 107	N/A	69%	\$ 19	\$ 12
Chatham-Kent	\$ 98	N/A	32%	\$ 10	\$ 13
Newmarket	\$ 85	N/A	65%	\$ 16	\$ 13
Brockville	\$ 127	N/A	N/A	\$ 11	\$ 14
Central Elgin	N/A	\$ 62	N/A	\$ 15	\$ 15
Aurora	\$ 109	N/A	N/A	\$ 22	\$ 15
Cornwall	\$ 47	N/A	N/A	\$ 8	\$ 15
Thunder Bay	\$ 88	N/A	31%	\$ 10	\$ 16
Barrie	\$ 137	N/A	49%	\$ 17	\$ 16
Hamilton	\$ 107	N/A	48%	\$ 15	\$ 16
Fort Frances	N/A	\$ 53	17%	\$ 10	\$ 17
Orangeville	\$ 148	N/A	N/A	\$ 16	\$ 17
Georgina	\$ 118	N/A	N/A	\$ 19	\$ 19
Kawartha Lakes	\$ 297	N/A	29%	\$ 24	\$ 20
Quinte West	\$ 187	N/A	N/A	\$ 16	\$ 21
Stratford	\$ 103	N/A	43%	\$ 20	\$ 22
Kingston	\$ 215	N/A	58%	\$ 22	\$ 23
Ottawa	\$ 282	N/A	39%	\$ 27	\$ 23
Toronto	\$ 362	N/A	50%	\$ 37	\$ 25
St. Marys	N/A	\$ 69	55%	\$ 24	\$ 26
Peterborough	\$ 145	N/A	50%	\$ 23	\$ 26
London	\$ 109	N/A	41%	\$ 23	\$ 27
Windsor	\$ 119	N/A	39%	\$ 19	\$ 28
Kenora	\$ 229	N/A	26%	\$ 24	\$ 29
Sarnia	\$ 182	N/A	N/A	\$ 25	\$ 30
North Bay	\$ 227	N/A	N/A	\$ 24	\$ 33
Brantford	\$ 191	N/A	30%	\$ 30	\$ 37
St. Thomas	\$ 269	N/A	37%	\$ 31	\$ 46
Greater Sudbury	\$ 166	N/A	N/A	\$ 35	\$ 48
Sault Ste. Marie	\$ 117	N/A	46%	\$ 31	\$ 53
Guelph	\$ 449	N/A	58%	\$ 71	\$ 67
Average	\$ 168	\$ 48	44%	\$ 20	\$ 20
Niagara Region	\$ 157	N/A	44%	\$ (9)	\$ (9)
York Region	\$ 89	N/A	50%	\$ 19	\$ 12
Muskoka District	\$ 216	N/A	49%	\$ 48	\$ 15
Halton Region	\$ 147	N/A	56%	\$ 25	\$ 16
Durham Region	\$ 162	N/A	52%	\$ 26	\$ 28
Peel Region	\$ 213	N/A	45%	\$ 36	\$ 29
Waterloo Region	\$ 193	N/A	51%	\$ 25	\$ 38
Average	\$ 168		50%	\$ 24	\$ 18

Waste Diversion Integrated Service

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

Municipality	Solid Waste Management Integrated Costs Per Tonne	Solid Waste Management Integrated Costs Per Household
Cornwall	\$ 43	
London	\$ 62	
Stratford	\$ 64	
Thunder Bay	\$ 73	
North Bay	\$ 80	
Peterborough	\$ 87	
Markham	\$ 98	
Aurora	\$ 104	
Kenora	\$ 105	
Vaughan	\$ 109	
Greater Sudbury	\$ 114	
Chatham-Kent	\$ 115	
Sault Ste. Marie	\$ 144	
Barrie	\$ 147	
Kawartha Lakes	\$ 148	
Brantford	\$ 156	
Brockville	\$ 158	
Windsor	\$ 166	
Ottawa	\$ 187	
Hamilton	\$ 188	
St. Thomas	\$ 201	
Kingston	\$ 208	
Quinte West	\$ 217	
Guelph	\$ 220	
Toronto	\$ 312	
Meaford	\$ 381	
Timmins		\$ 118
Middlesex Centre		\$ 130
Fort Frances		\$ 161
Seguin		\$ 190
Central Elgin		\$ 194
Prince Edward County		\$ 198
Orangeville		\$ 219
The Blue Mountains		\$ 234
St. Marys		\$ 249
Average	\$ 150	\$ 180
Niagara Region	\$ 100	
Waterloo Region	\$ 138	
Halton Region	\$ 161	
Peel Region	\$ 188	
Muskoka District	\$ 221	
York Region	N/A	
Durham Region	N/A	
Average	\$ 161	

Public Health Services

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Sarnia	\$ 1	\$ 1
Seguin	\$ 25	\$ 4
Central Elgin	\$ 4	\$ 4
Orangeville	\$ 4	\$ 5
Barrie	\$ 11	\$ 10
Guelph	\$ 14	\$ 13
Windsor	\$ 10	\$ 15
Prince Edward County	\$ 18	\$ 16
Ottawa	\$ 21	\$ 18
Toronto	\$ 27	\$ 18
Kawartha Lakes	\$ 24	\$ 19
London	\$ 16	\$ 19
Peterborough	\$ 17	\$ 19
Hamilton	\$ 20	\$ 22
Chatham-Kent	\$ 18	\$ 22
Brockville	\$ 18	\$ 23
Stratford	\$ 22	\$ 24
St. Thomas	\$ 17	\$ 25
Kingston	\$ 25	\$ 26
Cornwall	\$ 14	\$ 26
St. Marys	\$ 25	\$ 26
Quinte West	\$ 20	\$ 27
Brantford	\$ 22	\$ 27
Thunder Bay	\$ 19	\$ 31
North Bay	\$ 26	\$ 36
Greater Sudbury	\$ 33	\$ 45
Sault Ste. Marie	\$ 27	\$ 46
Timmins	\$ 28	\$ 47
Kenora	\$ 46	\$ 55
Fort Frances	\$ 50	\$ 86
Average	\$ 21	\$ 25
Halton Region	\$ 9	\$ 6
Muskoka District	\$ 21	\$ 7
York Region	\$ 12	\$ 7
Peel Region	\$ 18	\$ 15
Waterloo Region	\$ 13	\$ 20
Niagara Region	\$ 22	\$ 23
Durham Region	\$ 32	\$ 34
Average	\$ 18	\$ 16

Hospitals

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

Municipality	Hospitals Net Costs per Capita Excluding Amortization	Hospitals Net Costs per \$100,000 Excluding Amortization
Barrie	\$ (18)	\$ (17)
Seguin	\$ 3	\$ 1
Ajax	\$ 1	\$ 1
Niagara Falls	\$ 1	\$ 1
Kawartha Lakes	\$ 2	\$ 1
Thunder Bay	\$ 1	\$ 2
Timmins	\$ 2	\$ 3
Cambridge	\$ 5	\$ 5
Meaford	\$ 7	\$ 5
Quinte West	\$ 4	\$ 5
St. Marys	\$ 7	\$ 8
Stratford	\$ 9	\$ 10
Kingston	\$ 13	\$ 13
North Bay	\$ 11	\$ 15
Fort Frances	\$ 10	\$ 17
Cornwall	\$ 51	\$ 94
Sault Ste. Marie	\$ 259	\$ 447
Average	\$ 22	\$ 36
District Muskoka	\$ 5	\$ 2
Region York	\$ 8	\$ 5
Region Waterloo	\$ 16	\$ 24
Average	\$ 9	\$ 10

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 Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Sault Ste. Marie	\$ 4	\$ 6
Toronto	\$ 23	\$ 16
Seguin	\$ 180	\$ 28
Guelph	\$ 30	\$ 29
Brantford	\$ 24	\$ 30
London	\$ 26	\$ 31
Barrie	\$ 33	\$ 31
Hamilton	\$ 28	\$ 31
Ottawa	\$ 38	\$ 32
Prince Edward County	\$ 41	\$ 36
Kawartha Lakes	\$ 52	\$ 42
Kingston	\$ 46	\$ 47
Chatham-Kent	\$ 39	\$ 48
Quinte West	\$ 37	\$ 49
Windsor	\$ 34	\$ 50
North Bay	\$ 38	\$ 51
Peterborough	\$ 48	\$ 54
Brockville	\$ 45	\$ 59
St. Thomas	\$ 43	\$ 63
St. Marys	\$ 61	\$ 65
Cornwall	\$ 35	\$ 65
Kenora	\$ 55	\$ 65
Greater Sudbury	\$ 47	\$ 66
Thunder Bay	\$ 68	\$ 111
Timmins	\$ 68	\$ 116
Fort Frances	\$ 109	\$ 188
Average	\$ 48	\$ 54

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Halton Region	\$ 18	\$ 12
York Region	\$ 22	\$ 14
Peel Region	\$ 20	\$ 16
Muskoka District	\$ 70	\$ 23
Waterloo Region	\$ 17	\$ 26
Durham Region	\$ 26	\$ 28
Niagara Region	\$ 35	\$ 38
Average	\$ 30	\$ 22

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

Municipality	Revenues as a % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Waterloo	121%	\$ (2)	\$ (2)
The Blue Mountains	0%	\$ (5)	\$ (1)
Woolwich	123%	\$ (1)	\$ (0)
Greater Sudbury	99%	\$ 0	\$ -
King	93%	\$ 0	\$ -
Kingston	0%	\$ 0	\$ -
Markham	82%	\$ 0	\$ -
Mississauga	53%	\$ 0	\$ -
Orangeville	114%	\$ (0)	\$ -
Port Colborne	0%	\$ 0	\$ -
Vaughan	60%	\$ 0	\$ -
Whitby	101%	\$ (0)	\$ -
Wilmot	103%	\$ (0)	\$ -
Middlesex Centre	27%	\$ 1	\$ 0
Seguin	60%	\$ 3	\$ 1
Central Elgin	0%	\$ 1	\$ 1
Quinte West	75%	\$ 0	\$ 1
Meaford	89%	\$ 1	\$ 1
Brampton	17%	\$ 1	\$ 1
Burlington	13%	\$ 2	\$ 1
Halton Hills	74%	\$ 2	\$ 1
Oakville	56%	\$ 3	\$ 2
Bracebridge	49%	\$ 3	\$ 2
Welland	54%	\$ 1	\$ 2
Georgina	42%	\$ 2	\$ 2
Kingsville	52%	\$ 2	\$ 2
St. Thomas	0%	\$ 2	\$ 2
Prince Edward County	29%	\$ 3	\$ 2
Clarington	14%	\$ -	\$ 2
Kitchener	72%	\$ 2	\$ 3
Tillsonburg	84%	\$ 2	\$ 3
Leamington	16%	\$ 2	\$ 3
Huntsville	56%	\$ 5	\$ 3
Niagara-on-the-Lake	75%	\$ 6	\$ 3
Brantford	63%	\$ 3	\$ 3
Kawartha Lakes	29%	\$ 4	\$ 3
Oshawa	0%	\$ 3	\$ 3
St. Catharines	79%	\$ 3	\$ 4
Hamilton	60%	\$ 3	\$ 4
Gravenhurst	20%	\$ 10	\$ 4
West Lincoln	21%	\$ 4	\$ 4

Municipality	Revenues as a % of Expenditures Excluding Amortization	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Lincoln	52%	\$ 5	\$ 4
Cambridge	54%	\$ 5	\$ 5
Grimsby	37%	\$ 6	\$ 6
Chatham-Kent	54%	\$ 5	\$ 7
Thunder Bay	23%	\$ 5	\$ 8
Brockville	50%	\$ 6	\$ 8
Sault Ste. Marie	78%	\$ 5	\$ 9
Kenora	58%	\$ 8	\$ 9
Timmins	55%	\$ 6	\$ 10
Fort Erie	16%	\$ 10	\$ 10
Niagara Falls	28%	\$ 12	\$ 13
St. Marys	46%	\$ 13	\$ 13
Thorold	47%	\$ 14	\$ 16
Wainfleet	39%	\$ 21	\$ 19
Stratford	10%	\$ 18	\$ 20
Fort Frances	27%	\$ 22	\$ 38
Average	50%	\$ 4	\$ 4

Emergency Measures

Emergency Medical Services (EMS), often referred to as ambulance or paramedic services, 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.

The objectives of EMS are:

- **Accessibility:** all citizens should have equal access to ambulance services
- **Integration:** ambulance services are an integrated part of the overall Emergency Health Care Services
- **Seamlessness:** the closest available and appropriate ambulance will respond to a patient regardless of political, administrative or other artificial boundaries
- **Accountability:** ambulance service operators are medically, operationally and financially accountable to provide service of the highest possible calibre
- **Responsiveness:** ambulance services must adapt to the changing health care, demographic, socioeconomic and medical needs in their area

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

- **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

Emergency Measures

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

Municipality	Emergency Measures Net Costs per Capita Excluding Amortization	Emergency Measures Net Costs per \$100,000 CVA Excluding Amortization
Kawartha Lakes	\$ 1	\$ 1
Hamilton	\$ 1	\$ 1
Sarnia	\$ 1	\$ 1
London	\$ 1	\$ 1
Barrie	\$ 1	\$ 1
Huntsville	\$ 1	\$ 1
Toronto	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1
Central Elgin	\$ 1	\$ 1
Kenora	\$ 1	\$ 1
The Blue Mountains	\$ 8	\$ 2
Pickering	\$ 3	\$ 2
Brantford	\$ 2	\$ 2
Gravenhurst	\$ 6	\$ 2
Fort Erie	\$ 3	\$ 3
Guelph	\$ 3	\$ 3
Ottawa	\$ 3	\$ 3
Fort Frances	\$ 2	\$ 4
Peterborough	\$ 4	\$ 4
Greater Sudbury	\$ 3	\$ 4
Leamington	\$ 8	\$ 9
North Bay	\$ 14	\$ 18
Chatham-Kent	\$ 18	\$ 22
Average	\$ 4	\$ 4
Region Waterloo	\$ 0	\$ 1
Region Peel	\$ 2	\$ 1
District Muskoka	\$ 6	\$ 2
Region Niagara	\$ 3	\$ 3
Region Durham	\$ 3	\$ 4
Average	\$ 3	\$ 2

General Assistance

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

Through Social Assistance services, municipalities provide employment assistance and financial support for people who are in financial need. The Province assists with funding for both client benefits and the cost of administering the program. The goal of Social Assistance is to meet the immediate needs of their clients by providing basic financial assistance to cover the cost of food and shelter. While on assistance, clients with the support of the municipality are participating in a variety of activities related to seeking and gaining employment and other sources of income.

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 Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Pickering	\$ 1	\$ 1
Niagara-on-the-Lake	\$ 6	\$ 3
Oshawa	\$ 9	\$ 11
St. Marys	\$ 40	\$ 42
Kenora	\$ 36	\$ 43
Guelph	\$ 65	\$ 62
Kawartha Lakes	\$ 81	\$ 65
Seguin	\$ 435	\$ 68
Prince Edward County	\$ 79	\$ 70
Barrie	\$ 82	\$ 76
Fort Frances	\$ 48	\$ 83
Stratford	\$ 80	\$ 87
Ottawa	\$ 112	\$ 95
Toronto	\$ 146	\$ 100
Kingston	\$ 132	\$ 137
Greater Sudbury	\$ 103	\$ 142
Brantford	\$ 115	\$ 143
Hamilton	\$ 131	\$ 144
London	\$ 121	\$ 145
North Bay	\$ 109	\$ 147
Brockville	\$ 115	\$ 149
St. Thomas	\$ 102	\$ 151
Timmins	\$ 94	\$ 160
Quinte West	\$ 122	\$ 162
Chatham-Kent	\$ 133	\$ 163
Peterborough	\$ 148	\$ 167
Windsor	\$ 144	\$ 212
Cornwall	\$ 157	\$ 291
Thunder Bay	\$ 205	\$ 336
Sault Ste. Marie	\$ 285	\$ 491
Average	\$ 115	\$ 132

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Muskoka District	\$ 59	\$ 19
York Region	\$ 50	\$ 31
Halton Region	\$ 54	\$ 36
Peel Region	\$ 75	\$ 61
Durham Region	\$ 64	\$ 68
Niagara Region	\$ 95	\$ 100
Waterloo Region	\$ 78	\$ 118
Average	\$ 68	\$ 62

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).

LTC Services provide quality resident-focused care within municipal LTC homes and offer programs that meet the needs of individuals who are no longer able to live independently. The goal is to maximize quality of life and safety for residents.

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.

Specific objectives include:

- Provision of 24-hour nursing and personal care
- Proper dietary and nutritional assessments
- Stimulating recreational and social activities
- Quality housekeeping and environmental services

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 Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Peterborough	\$ (2)	\$ (3)
St. Marys	\$ (2)	\$ (3)
Vaughan	\$ 1	\$ 1
Markham	\$ 1	\$ 1
Wainfleet	\$ 1	\$ 1
Thorold	\$ 1	\$ 1
Fort Erie	\$ 1	\$ 1
Georgina	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2
Lincoln	\$ 2	\$ 2
Welland	\$ 2	\$ 2
Brampton	\$ 3	\$ 2
Sarnia	\$ 2	\$ 3
Pickering	\$ 4	\$ 3
Huntsville	\$ 5	\$ 3
Halton Hills	\$ 4	\$ 3
Waterloo	\$ 5	\$ 4
Whitby	\$ 5	\$ 4
Grimsby	\$ 6	\$ 5
Cambridge	\$ 6	\$ 6
Niagara Falls	\$ 6	\$ 6
Barrie	\$ 7	\$ 7
Kitchener	\$ 6	\$ 7
Stratford	\$ 11	\$ 12
Kawartha Lakes	\$ 16	\$ 13
Ottawa	\$ 16	\$ 14
Toronto	\$ 24	\$ 17
Sault Ste. Marie	\$ 10	\$ 17
Seguin	\$ 130	\$ 20
Quinte West	\$ 17	\$ 22
London	\$ 19	\$ 23
Hamilton	\$ 23	\$ 26
Brantford	\$ 22	\$ 27
Guelph	\$ 30	\$ 28
Cornwall	\$ 19	\$ 35
Greater Sudbury	\$ 26	\$ 36
North Bay	\$ 41	\$ 55
Chatham-Kent	\$ 47	\$ 58
Kingston	\$ 69	\$ 71
Prince Edward County	\$ 84	\$ 74
Thunder Bay	\$ 47	\$ 77
Windsor	\$ 57	\$ 83
Brockville	\$ 72	\$ 93
St. Thomas	\$ 65	\$ 96
Fort Frances	\$ 58	\$ 101
Kenora	\$ 87	\$ 102
Timmins	\$ 61	\$ 105
Average	\$ 24	\$ 27

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Muskoka District	\$ 6	\$ 2
York Region	\$ 12	\$ 8
Peel Region	\$ 19	\$ 16
Halton Region	\$ 26	\$ 17
Waterloo Region	\$ 13	\$ 19
Niagara Region	\$ 21	\$ 22
Durham Region	\$ 49	\$ 53
Average	\$ 21	\$ 19

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

Municipal Children's Services divisions plan and manage their local child care system, focusing on the integration of government initiatives, inter-agency coordination and the development of quality programs and services for children and their families.

Municipalities are mandated by provincial legislation under the day Nursery Act to plan, direct and deliver child care services. Objectives of child care services include:

- Providing a continuum of quality community-based services accessible to children, their families and caregivers
- Fostering partnerships with the community in planning and service delivery to ensure equitable access to high quality child care for children and support for families
- Providing financial support to eligible families to enable them to participate fully in employment, training and development opportunities
- Innovating and building on leading practices

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

- Varying levels of child poverty in municipalities results 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 Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Quinte West	1	2
Thunder Bay	5	8
Kawartha Lakes	11	9
Sault Ste. Marie	5	9
Brockville	10	12
Kenora	11	13
Barrie	14	13
Hamilton	15	17
Chatham-Kent	14	17
Cornwall	9	18
Brantford	14	18
Guelph	19	18
Peterborough	16	18
Stratford	17	18
Kingston	18	19
Greater Sudbury	16	22
Toronto	34	23
Timmins	14	24
Ottawa	30	25
London	23	27

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
North Bay	22	29
St. Thomas	21	31
St. Marys	32	34
Windsor	27	40
Fort Frances	36	63
Average	\$ 17	\$ 21
Muskoka District	12	4
Halton Region	9	6
York Region	10	6
Peel Region	15	12
Durham Region	13	14
Niagara Region	15	16
Waterloo Region	17	26
Average	\$ 13	\$ 12

Social Housing

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

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

The Social Housing Reform Act (SHRA), December 2000, transferred responsibility for social housing from the province to municipalities. The Act defines the role of the municipality as a 'service manager' and provides a legislative framework that ensures the efficient and effective administration of social housing programs.

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 Capita, Excluding Amortization)

Municipality	Public Housing Net Costs per Capita Excluding Amortization	Non-Profit Co-op Housing Costs per Capita Excluding Amortization	Rent Supplement Net Costs per Capita Excluding Amortization	Other Housing Net Costs per Capita Excluding Amortization	Total Social Housing Net Costs per Capita Excluding Amortization
Peterborough	\$ 5	\$ 32	\$ (59)	\$ -	\$ (22)
Sault Ste. Marie	\$ 2	\$ -		\$ -	\$ 2
Oshawa		\$ 3			\$ 3
Central Elgin	\$ 12	\$ -			\$ 12
Kawartha Lakes	\$ 12				\$ 12
Cornwall	\$ 12	\$ 1	\$ 20		\$ 33
Barrie	\$ 33				\$ 33
Brockville	\$ 33				\$ 33
Prince Edward County	\$ 34				\$ 34
Quinte West	\$ 43				\$ 43
Chatham-Kent	\$ 14	\$ 38	\$ 1	\$ 3	\$ 57
Fort Frances		\$ 59			\$ 59
Kingston	\$ 13	\$ 30	\$ 19		\$ 62
Kenora	\$ 63				\$ 63
Brantford	\$ 6	\$ 47	\$ 5	\$ 6	\$ 64
St. Marys	\$ 66				\$ 66
London	\$ 45	\$ 10	\$ 14	\$ 7	\$ 76
North Bay	\$ 81				\$ 81
Toronto	\$ 82	\$ 3			\$ 85
Windsor	\$ 61	\$ 40	\$ 5	\$ (19)	\$ 88
Timmins		\$ 89			\$ 89
Greater Sudbury	\$ 32	\$ 51	\$ 12	\$ (2)	\$ 92
St. Thomas	\$ 95	\$ -		\$ -	\$ 95
Ottawa	\$ 59	\$ 117	\$ 19	\$ (93)	\$ 102
Guelph	\$ 32	\$ 76	\$ 5	\$ 4	\$ 117
Hamilton	\$ 25	\$ 103	\$ 7	\$ 2	\$ 137
Stratford	\$ (20)	\$ 185			\$ 166
Average	\$ 35	\$ 47	\$ 4	\$ (8)	\$ 62
Muskoka District	\$ 24	\$ 18			\$ 41
York Region	\$ (4)		\$ 3	\$ 50	\$ 49
Durham Region	\$ 6	\$ 38	\$ 5	\$ 6	\$ 54
Peel Region	\$ (42)	\$ 91	\$ 12		\$ 61
Halton Region	\$ 5	\$ 31	\$ 2	\$ 28	\$ 67
Waterloo Region	\$ 75	\$ 1			\$ 76
Niagara Region				\$ 82	\$ 82
Average	\$ 11	\$ 36	\$ 6	\$ 42	\$ 62

Social Housing

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

Municipality	Public Housing Net Costs per \$100,000 Excluding Amortization	Non-Profit Housing Net Costs per \$100,000 Excluding Amortization	Rent Supplement Net Costs per \$100,000 Excluding Amortization	Other Housing Net Costs per \$100,000 CVA Excluding Amortization	Total Social Housing Net Costs per \$100,000 Excluding Amortization
Peterborough	\$ 6	\$ 36	\$ (67)		\$ (25)
Sault Ste. Marie	\$ 3				\$ 3
Oshawa		\$ 3			\$ 3
Kawartha Lakes	\$ 10				\$ 10
Central Elgin	\$ 11				\$ 11
Prince Edward County	\$ 31				\$ 31
Barrie	\$ 31				\$ 31
Brockville	\$ 43				\$ 43
Quinte West	\$ 58				\$ 58
Toronto	\$ 56	\$ 2			\$ 58
Cornwall	\$ 22	\$ 2	\$ 37		\$ 61
Kingston	\$ 14	\$ 32	\$ 19		\$ 65
St. Marys	\$ 69				\$ 69
Chatham-Kent	\$ 18	\$ 46	\$ 2	\$ 4	\$ 70
Kenora	\$ 74				\$ 74
Brantford	\$ 7	\$ 58	\$ 6	\$ 8	\$ 80
Ottawa	\$ 50	\$ 99	\$ 16	\$ (79)	\$ 86
London	\$ 53	\$ 12	\$ 17	\$ 8	\$ 91
Fort Frances		\$ 102			\$ 102
North Bay	\$ 108				\$ 108
Guelph	\$ 30	\$ 72	\$ 5	\$ 4	\$ 111
Greater Sudbury	\$ 44	\$ 70	\$ 17	\$ (3)	\$ 128
Windsor	\$ 89	\$ 59	\$ 8	\$ (27)	\$ 129
St. Thomas	\$ 139				\$ 139
Hamilton	\$ 27	\$ 114	\$ 8	\$ 2	\$ 151
Timmins		\$ 151			\$ 151
Stratford	\$ (22)	\$ 204			\$ 182
Average	\$ 41	\$ 66	\$ 6	\$ (10)	\$ 75
Muskoka District	\$ 8	\$ 6			\$ 13
York Region	\$ (3)		\$ 2	\$ 31	\$ 31
Halton Region	\$ 4	\$ 20	\$ 2	\$ 19	\$ 44
Peel Region	\$ (34)	\$ 74	\$ 10		\$ 49
Durham Region	\$ 7	\$ 40	\$ 5	\$ 6	\$ 58
Niagara Region				\$ 87	\$ 87
Waterloo Region	\$ 114	\$ 1			\$ 115
Average	\$ 16	\$ 28	\$ 5	\$ 36	\$ 57

Social Housing

(Sorted by Total Net Costs per Capita Including Amortization)

Municipality	Net Costs per Capita Including Amortization	Non-Profit Co-op Housing Net Costs per Capita Including Amortization	Rent Supplement Net Costs per Capita Including Amortization	Other Housing Net Costs per Capita Including Amortization	Total Social Housing Costs per capita Including Amortization
Peterborough	\$ 18	\$ 32	\$ (59)		\$ (9)
Sault Ste. Marie	\$ 2				\$ 2
Oshawa		\$ 3			\$ 3
Central Elgin	\$ 12				\$ 12
Kawartha Lakes	\$ 25				\$ 25
Barrie	\$ 33				\$ 33
Brockville	\$ 33				\$ 33
Prince Edward County	\$ 34				\$ 34
Quinte West	\$ 43				\$ 43
Cornwall	\$ 29	\$ 6	\$ 20		\$ 55
Fort Frances		\$ 59			\$ 59
Chatham-Kent	\$ 18	\$ 38	\$ 1	\$ 3	\$ 60
Kenora	\$ 63				\$ 63
St. Marys	\$ 66				\$ 66
Kingston	\$ 21	\$ 30	\$ 19		\$ 70
London	\$ 47	\$ 10	\$ 14	\$ 7	\$ 79
North Bay	\$ 81				\$ 81
Brantford	\$ 24	\$ 49	\$ 5	\$ 6	\$ 84
Timmins	\$ -	\$ 89			\$ 89
St. Thomas	\$ 100				\$ 100
Greater Sudbury	\$ 53	\$ 51	\$ 12	\$ (2)	\$ 113
Windsor	\$ 84	\$ 45	\$ 6	\$ (19)	\$ 117
Guelph	\$ 32	\$ 76	\$ 5	\$ 4	\$ 117
Ottawa	\$ 77	\$ 117	\$ 19	\$ (93)	\$ 119
Toronto	\$ 122	\$ 3			\$ 125
Hamilton	\$ 33	\$ 103	\$ 7	\$ 2	\$ 145
Stratford	\$ (15)	\$ 185			\$ 170
Average	\$ 41	\$ 56	\$ 5	\$ (11)	\$ 70
Muskoka District	\$ 26	\$ 23			\$ 49
York Region			\$ 3	\$ 51	\$ 54
Durham Region	\$ 7	\$ 38	\$ 5	\$ 6	\$ 55
Halton Region	\$ 5	\$ 31	\$ 2	\$ 28	\$ 67
Peel Region	\$ (42)	\$ 92	\$ 12	\$ 8	\$ 70
Waterloo Region	\$ 83	\$ 1			\$ 84
Niagara Region				\$ 93	\$ 93
Average	\$ 16	\$ 37	\$ 6	\$ 37	\$ 67

Social Housing

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

Municipality	Public Housing Net Costs per \$100,000 CVA Including Amortization	Non-Profit Co-op Housing Net Costs per \$100,000 Including Amortization	Rent Supplement Net Costs per \$100,000 Including Amortization	Other Housing Net Costs per \$100,000 CVA Including Amortization	Total Social Housing Costs per \$100,000 CVA Including Amortization
Peterborough	\$ 20	\$ 36	\$ (67)		\$ (10)
Oshawa		\$ 3			\$ 3
Sault Ste. Marie	\$ 3				\$ 3
Central Elgin	\$ 11				\$ 11
Kawartha Lakes	\$ 20				\$ 20
Prince Edward County	\$ 31				\$ 31
Barrie	\$ 31				\$ 31
Brockville	\$ 43				\$ 43
Quinte West	\$ 58				\$ 58
St. Marys	\$ 69				\$ 69
Kingston	\$ 22	\$ 32	\$ 19		\$ 72
Chatham-Kent	\$ 22	\$ 46	\$ 2	\$ 4	\$ 74
Kenora	\$ 74				\$ 74
Toronto	\$ 84	\$ 2			\$ 86
London	\$ 56	\$ 12	\$ 17	\$ 9	\$ 94
Ottawa	\$ 65	\$ 99	\$ 16	\$ (79)	\$ 101
Cornwall	\$ 54	\$ 11	\$ 37		\$ 102
Fort Frances		\$ 102			\$ 102
Brantford	\$ 29	\$ 61	\$ 6	\$ 8	\$ 104
North Bay	\$ 108				\$ 108
Guelph	\$ 30	\$ 72	\$ 5	\$ 4	\$ 111
St. Thomas	\$ 147	\$ -			\$ 147
Timmins		\$ 151			\$ 151
Greater Sudbury	\$ 74	\$ 70	\$ 17	\$ (3)	\$ 157
Hamilton	\$ 36	\$ 114	\$ 8	\$ 2	\$ 160
Windsor	\$ 124	\$ 66	\$ 9	\$ (27)	\$ 171
Stratford	\$ (17)	\$ 204			\$ 187
Average	\$ 50	\$ 64	\$ 6	\$ (10)	\$ 84
					\$ -
Muskoka District	\$ 8	\$ 7			\$ 16
York Region	\$ (0)		\$ 2	\$ 32	\$ 34
Halton Region	\$ 4	\$ 20	\$ 2	\$ 19	\$ 44
Peel Region	\$ (34)	\$ 74	\$ 10	\$ 6	\$ 56
Durham Region	\$ 7	\$ 40	\$ 5	\$ 6	\$ 59
Niagara Region				\$ 98	\$ 98
Waterloo Region	\$ 127	\$ 2			\$ 128
Average	\$ 19	\$ 29	\$ 5	\$ 32	\$ 62

Parks

Parks Services supports the recreational and leisure needs of the community. Parkland both maintained and natural enhances quality of life, economic, cultural and environmental well-being of the community and is a key component in sustainability plans.

The objectives of Parks Services include the provision of:

- Clean, safe, welcoming parks and natural spaces for all residents to enjoy
- Opportunities for physical activity including both recreational and competitive sports

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	Space Hectares per 1,000 Population	MPMP Trails km. per 1,000 Population	MPMP Parks Operating Costs per Person	MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Tillsonburg	5.4	0.7	\$ 31	\$ 35	\$ (73)	\$ (86)
Bracebridge	14.8	3.3	\$ 15	\$ 18	\$ (43)	\$ (27)
Meaford	8.7	22.7	\$ 14	\$ 17	\$ (14)	\$ (12)
Sequin	110.9	17.5	\$ 25	\$ 41	\$ 25	\$ 4
Kawartha Lakes	55.7	1.2	\$ 17	\$ 17	\$ 9	\$ 7
Whitchurch-Stouffville	3.2	0.8	\$ 27	\$ 39	\$ 31	\$ 14
Middlesex Centre	10.1	1.2	\$ 29	\$ 44	\$ 22	\$ 15
Caledon	6.6	3.1	\$ 30	\$ 35	\$ 26	\$ 16
Burlington	2.9	1.1	\$ 26	\$ 40	\$ 24	\$ 17
East Gwillimbury	7.3	0.7	\$ 26	\$ 33	\$ 24	\$ 17
The Blue Mountains	10.5	8.4	\$ 92	\$ 124	\$ 74	\$ 18
Markham	N/A	N/A	\$ 27	\$ 27	\$ 27	\$ 18
Woolwich	6.8	4.0	\$ 31	\$ 34	\$ 25	\$ 18
King	N/A	N/A	\$ 48	\$ 62	\$ 41	\$ 21
Clarington	6.2	0.2	\$ 21	\$ 27	\$ 21	\$ 21
Orangeville	N/A	N/A	\$ 24	\$ 24	\$ 21	\$ 21
Milton	3.9	0.2	\$ 38	\$ 55	\$ 31	\$ 22
West Lincoln	4.5		\$ 24	\$ 26	\$ 21	\$ 22
Huntsville	N/A	0.4	\$ 41	\$ 57	\$ 38	\$ 23
Innisfil	7.0	0.4	\$ 39	\$ 45	\$ 31	\$ 23
Prince Edward County	6.8	2.5	\$ 33	\$ 39	\$ 26	\$ 23
Vaughan	3.1	0.2	\$ 45	\$ 62	\$ 46	\$ 24
North Dumfries	N/A	N/A	\$ 42	\$ 44	\$ 39	\$ 26
Mississauga	4.0	0.4	\$ 37	\$ 46	\$ 35	\$ 27
Whitby	3.5	0.2	\$ 33	\$ 41	\$ 31	\$ 28
Leamington	4.3	0.9	\$ 25	\$ 30	\$ 23	\$ 28
Newmarket	4.3	0.6	\$ 36	\$ 51	\$ 34	\$ 29
Waterloo	6.8	1.1	\$ 32	\$ 39	\$ 33	\$ 29
Penetanguishene	6.9	1.1	\$ 29	\$ 34	\$ 24	\$ 30
London	6.6	0.5	\$ 25	\$ 35	\$ 25	\$ 30
Halton Hills	10.9	0.4	\$ 47	\$ 61	\$ 39	\$ 30
Niagara-on-the-Lake	N/A	N/A	\$ 65	\$ 71	\$ 62	\$ 30
Grimsby	2.8	1.4	\$ 37	\$ 37	\$ 36	\$ 31
Quinte West	4.0	1.2	\$ 26	\$ 35	\$ 25	\$ 33
Pickering	2.3	0.2	\$ 42	\$ 51	\$ 39	\$ 34
Ottawa	N/A	N/A	\$ 38	\$ 44	\$ 40	\$ 34
Wilmot	2.8	0.2	\$ 45	\$ 49	\$ 43	\$ 34
Chatham-Kent	2.4	0.3	\$ 29	\$ 33	\$ 29	\$ 35
Ajax	2.6	0.7	\$ 40	\$ 53	\$ 40	\$ 36
Guelph	4.2	0.7	\$ 42	\$ 58	\$ 38	\$ 36
Kitchener	8.0	1.0	\$ 34	\$ 38	\$ 31	\$ 36
Barrie	9.6	0.4	\$ 43	\$ 54	\$ 42	\$ 39
Lincoln	4.8	2.2	\$ 52	\$ 54	\$ 44	\$ 39

Parks (cont'd)

Municipality	Space Hectares per 1,000 Population	MPMP Trails km. per 1,000 Population	MPMP Parks Operating Costs per Person	MPMP Parks Total Costs per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Georgina	3.6	0.4	\$ 48	\$ 55	\$ 39	\$ 39
Fort Erie	3.9	0.5	\$ 42	\$ 58	\$ 39	\$ 39
Gravenhurst	4.7	3.8	\$ 93	\$ 168	\$ 95	\$ 40
Hamilton	5.0	0.1	\$ 36	\$ 47	\$ 36	\$ 40
Peterborough	5.1	0.4	\$ 39	\$ 45	\$ 36	\$ 40
Aurora	5.8	0.5	\$ 63	\$ 74	\$ 59	\$ 40
Toronto	N/A	2.9	\$ 59	\$ 69	\$ 59	\$ 40
Thorold	4.7	1.4	\$ 38	\$ 48	\$ 35	\$ 41
Kingston	4.4	0.4	\$ 42	\$ 48	\$ 41	\$ 42
Oakville	7.9	1.2	\$ 80	\$ 127	\$ 76	\$ 43
Timmins	2.1	1.0	\$ 26	\$ 29	\$ 26	\$ 44
Kenora	38.9	6.6	\$ 51	\$ 61	\$ 39	\$ 46
Tecumseh	3.3	0.2	\$ 50	\$ 62	\$ 48	\$ 46
Central Elgin	2.2	-	\$ 57	\$ 58	\$ 50	\$ 47
Cambridge	3.4	0.5	\$ 50	\$ 52	\$ 47	\$ 51
Oshawa	7.0	0.2	\$ 51	\$ 59	\$ 47	\$ 54
Brampton	4.0	0.5	\$ 59	\$ 71	\$ 59	\$ 54
Stratford	5.8	0.6	\$ 50	\$ 55	\$ 50	\$ 55
Niagara Falls	5.0	0.1	\$ 57	\$ 63	\$ 55	\$ 57
Brantford	5.6	0.7	\$ 62	\$ 69	\$ 54	\$ 67
St. Catharines	3.3	0.7	\$ 61	\$ 70	\$ 57	\$ 69
Sarnia	5.7	6.9	\$ 60	\$ 76	\$ 57	\$ 69
St. Thomas	18.1	2.1	\$ 52	\$ 62	\$ 47	\$ 70
Greater Sudbury	24.4	1.1	\$ 55	\$ 61	\$ 51	\$ 71
St. Marys	4.5	0.8	\$ 68	\$ 76	\$ 69	\$ 73
Brockville	11.4	0.4	\$ 74	\$ 77	\$ 57	\$ 73
North Bay	17.3	0.2	\$ 67	\$ 75	\$ 66	\$ 89
Port Colborne	9.2	1.4	\$ 75	\$ 83	\$ 69	\$ 89
Windsor	6.4	0.5	\$ 76	\$ 82	\$ 64	\$ 94
Cornwall	10.8	1.3	\$ 56	\$ 58	\$ 55	\$ 102
Welland	5.1	0.6	\$ 85	\$ 111	\$ 78	\$ 114
Kingsville	6.0	0.8	\$ 118	\$ 125	\$ 115	\$ 118
Fort Frances	74.8	1.6	\$ 83	\$ 97	\$ 73	\$ 127
Sault Ste. Marie	4.2	1.1	\$ 76	\$ 82	\$ 75	\$ 130
Thunder Bay	13.9	0.5	\$ 95	\$ 110	\$ 87	\$ 142
Average			\$ 47	\$ 57	\$ 41	\$ 42

Sports and Recreation Services

Sports and Recreation Services deliver quality programs and maintain facilities in order to enhance quality of life and promote a healthier and active citizen. It is a developer of citizen and community participation.

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
- Socio-economic: needs of different ethnic groups within the community; changes in legislation, such as the impact of Accessibility for Ontarians with Disabilities Act (AODA) on the cost of providing service; accessibility
- Utilization rates: user fees influence the decisions of residents to register and how often; availability of qualified and trained staff can impact program offerings

Recreation Programming

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

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excluding Amortization per Person	MPMP Total Costs Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Leamington	4,244	\$ 13	\$ 13	\$ (6)	\$ (7)
Cornwall	19,611	\$ 45	\$ 45	\$ (2)	\$ (4)
Markham	N/A	\$ 21	\$ 21	\$ (4)	\$ (3)
Whitchurch-Stouffville	13,726	\$ 25	\$ 25	\$ (4)	\$ (2)
Woolwich	270	\$ 3	\$ 3	\$ (0)	\$ (0)
Wellesley	N/A	\$ 1	\$ 19	\$ 1	\$ 1
Niagara Falls	5,452	\$ 9	\$ 9	\$ 2	\$ 2
Sault Ste. Marie	19,212	\$ 1	\$ 1	\$ 1	\$ 2
Brockville	N/A	\$ 3	\$ 3	\$ 2	\$ 3
Seguin	5,205	\$ 31	\$ 34	\$ 27	\$ 4
Innisfil	2,696	\$ 12	\$ 12	\$ 6	\$ 4
West Lincoln	1,388	\$ 7	\$ 7	\$ 4	\$ 5
Caledon	23,046	\$ 44	\$ 44	\$ 7	\$ 5
Vaughan	35,595	\$ 42	\$ 42	\$ 9	\$ 5
North Dumfries	N/A	\$ 30	\$ 33	\$ 9	\$ 6
Sarnia	19,856	\$ 7	\$ 7	\$ 5	\$ 6
St. Catharines	12,828	\$ 6	\$ 6	\$ 6	\$ 7
Kingsville	31	\$ 9	\$ 9	\$ 7	\$ 7
Guelph	19,114	\$ 22	\$ 22	\$ 8	\$ 8
Whitby	19,385	\$ 10	\$ 11	\$ 9	\$ 8
Penetanguishene	N/A	\$ 14	\$ 14	\$ 7	\$ 9
Milton	51,461	\$ 37	\$ 37	\$ 13	\$ 9
Peterborough	19,056	\$ 15	\$ 15	\$ 9	\$ 10
Timmins	34,886	\$ 8	\$ 8	\$ 6	\$ 10
Aurora	1,406	\$ 48	\$ 48	\$ 15	\$ 10
Brampton	11,653	\$ 21	\$ 21	\$ 11	\$ 11
Grimsby	14,093	\$ 20	\$ 34	\$ 12	\$ 11
Newmarket	750	\$ 69	\$ 69	\$ 13	\$ 11
Orangeville	N/A	\$ 18	\$ 64	\$ 11	\$ 11
Huntsville	11,199	\$ 43	\$ 43	\$ 18	\$ 11
Mississauga	9,638	\$ 33	\$ 34	\$ 14	\$ 11
Barrie	14,178	\$ 40	\$ 42	\$ 12	\$ 11
Gravenhurst	8,990	\$ 39	\$ 39	\$ 30	\$ 12
Kawartha Lakes	16,809	\$ 25	\$ 25	\$ 17	\$ 13
Quinte West	6,314	\$ 11	\$ 11	\$ 10	\$ 14
Stratford	16,550	\$ 18	\$ 18	\$ 13	\$ 14
Halton Hills	25,596	\$ 50	\$ 50	\$ 18	\$ 15
St. Thomas	9,705	\$ 11	\$ 11	\$ 10	\$ 15
Oakville	20,147	\$ 56	\$ 56	\$ 26	\$ 15
King	N/A	\$ 53	\$ 53	\$ 31	\$ 16
Prince Edward County	13,020	\$ 24	\$ 24	\$ 18	\$ 16
Kingston	12,722	\$ 27	\$ 27	\$ 18	\$ 18
Kenora	27,915	\$ 28	\$ 29	\$ 16	\$ 18
East Gwillimbury	15,439	\$ 34	\$ 35	\$ 26	\$ 18
Fort Erie	5,083	\$ 19	\$ 19	\$ 19	\$ 19

Recreation Programming Cont'd
(Sorted by Net Costs per \$100,000 Assessment, Excluding Amortization)

Municipality	MPMP Total Participant Hours per 1,000 population	MPMP Operating Costs Excluding Amortization per Person	MPMP Total Costs Including Amortization per Person	Net Costs per Capita Excluding Amortization	Net Costs per \$100,000 CVA Excluding Amortization
Lincoln	19,348	\$ 32	\$ 32	\$ 21	\$ 19
Wilmot	15,222	\$ 23	\$ 23	\$ 24	\$ 20
Ajax	15,483	\$ 30	\$ 30	\$ 22	\$ 20
North Bay	14,288	\$ 19	\$ 19	\$ 15	\$ 20
Chatham-Kent	2,119	\$ 24	\$ 24	\$ 18	\$ 22
London	12,224	\$ 34	\$ 34	\$ 19	\$ 22
Greater Sudbury	14,800	\$ 26	\$ 27	\$ 16	\$ 22
Clarington	8,806	\$ 27	\$ 27	\$ 23	\$ 23
Burlington	20,510	\$ 64	\$ 64	\$ 32	\$ 23
Welland	24,388	\$ 22	\$ 22	\$ 16	\$ 24
Pickering	21,029	\$ 48	\$ 48	\$ 29	\$ 25
Cambridge	11,712	\$ 25	\$ 26	\$ 24	\$ 26
Georgina	N/A	\$ 29	\$ 38	\$ 27	\$ 27
Brantford	30,406	\$ 39	\$ 39	\$ 23	\$ 28
Toronto	N/A	\$ 60	\$ 60	\$ 48	\$ 33
Waterloo	27,863	\$ 64	\$ 66	\$ 41	\$ 37
Hamilton	N/A	\$ 37	\$ 37	\$ 35	\$ 39
Oshawa	26,117	\$ 62	\$ 62	\$ 33	\$ 39
Windsor	46,627	\$ 58	\$ 58	\$ 29	\$ 43
St. Marys	15,445	\$ 87	\$ 87	\$ 41	\$ 43
Thunder Bay	34,204	\$ 33	\$ 33	\$ 27	\$ 44
Kitchener	10,361	\$ 44	\$ 45	\$ 41	\$ 47
Bracebridge	18,382	\$ 148	\$ 148	\$ 92	\$ 58
Fort Frances	25,043	\$ 78	\$ 78	\$ 44	\$ 77
Ottawa	N/A	\$ 135	\$ 136	\$ 103	\$ 87
Tillsonburg	1,373	\$ 102	\$ 108	\$ 103	\$ 121
Average		\$ 34	\$ 36	\$ 20	\$ 19

Recreation Facilities—Golf, Marina, Ski Hill

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Including Amortization
Meaford	\$ (12)	\$ (10)	\$ (8)
North Dumfries	\$ (7)	\$ (7)	\$ (4)
Sarnia	\$ (1)	\$ (1)	\$ (1)
Kawartha Lakes	\$ (0)	\$ (0)	\$ (0)
Barrie	\$ (1)	\$ (0)	\$ (0)
Penetanguishene	\$ (2)	\$ 0	\$ 0
Georgina	\$ 0	\$ 0	\$ 0
Gravenhurst	\$ 0	\$ 2	\$ 1
Burlington	\$ 1	\$ 1	\$ 1
Toronto	\$ 1	\$ 1	\$ 1
Stratford	\$ (0)	\$ 1	\$ 1
Leamington	\$ (1)	\$ 1	\$ 1
Waterloo	\$ 0	\$ 1	\$ 1
West Lincoln	\$ 1	\$ 1	\$ 1
Hamilton	\$ 0	\$ 1	\$ 1
The Blue Mountains	\$ (5)	\$ 5	\$ 1
Windsor	\$ 0	\$ 1	\$ 2
Brockville	\$ 1	\$ 2	\$ 2
St. Catharines	\$ 2	\$ 2	\$ 3
Sault Ste. Marie	\$ 1	\$ 2	\$ 3
Mississauga	\$ 3	\$ 4	\$ 3
Greater Sudbury	\$ 2	\$ 2	\$ 3
London	\$ 3	\$ 3	\$ 4
Chatham-Kent	\$ 1	\$ 3	\$ 4
Peterborough	\$ 4	\$ 4	\$ 4
Oakville	\$ 7	\$ 8	\$ 4
North Bay	\$ 4	\$ 4	\$ 5
Kingston	\$ 5	\$ 5	\$ 5
Prince Edward County	\$ 4	\$ 6	\$ 5
Kitchener	\$ 3	\$ 5	\$ 5
Cornwall	\$ 3	\$ 3	\$ 6
Quinte West	\$ 5	\$ 5	\$ 7
Whitby	\$ -	\$ 15	\$ 14
Port Colborne	\$ 0	\$ 12	\$ 15
Brantford	\$ 13	\$ 13	\$ 16
Thunder Bay	\$ 9	\$ 11	\$ 18
Fort Frances	\$ 8	\$ 11	\$ 19
Average	\$ 1	\$ 3	\$ 4

Recreation Facilities—Other

(sorted by net costs per \$100,000 CVA, Including amortization)

Municipality	2010 MPMP Indoor Rec. Facilities sq. metres per 1,000 Population	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
King	N/A	\$ (87)	\$ (82)	\$ (45)	\$ (42)
Niagara-on-the-Lake	N/A	\$ (91)	\$ (74)	\$ (45)	\$ (36)
Whitby	430	\$ (44)	\$ (37)	\$ (40)	\$ (34)
Kingsville	386	\$ (8)	\$ (7)	\$ (8)	\$ (7)
North Dumfries	N/A	\$ 11	\$ 11	\$ 7	\$ 7
Port Colborne	483	\$ (4)	\$ 8	\$ (6)	\$ 10
Ottawa	N/A	\$ 13	\$ 20	\$ 11	\$ 17
Middlesex Centre	1,443	\$ 21	\$ 26	\$ 15	\$ 18
The Blue Mountains	544	\$ 70	\$ 84	\$ 17	\$ 20
Grimsby	488	\$ 23	\$ 23	\$ 20	\$ 20
Lincoln	289	\$ 17	\$ 23	\$ 15	\$ 20
Sarnia	468	\$ 17	\$ 17	\$ 21	\$ 21
Gravenhurst	1,710	\$ 42	\$ 51	\$ 17	\$ 21
Meaford	530	\$ 27	\$ 29	\$ 22	\$ 24
Toronto	150	\$ 40	\$ 40	\$ 28	\$ 28
Milton	273	\$ 29	\$ 42	\$ 20	\$ 30
West Lincoln	215	\$ 25	\$ 30	\$ 25	\$ 31
Markham	N/A	\$ 50	\$ 50	\$ 33	\$ 33
Quinte West	392	\$ 13	\$ 25	\$ 18	\$ 33
Wellesley	N/A	\$ 41	\$ 41	\$ 35	\$ 35
Vaughan	272	\$ 53	\$ 68	\$ 28	\$ 36
Seguin	1,101	\$ 208	\$ 248	\$ 32	\$ 38
Ajax	311	\$ 34	\$ 44	\$ 30	\$ 39
Halton Hills	351	\$ 34	\$ 53	\$ 27	\$ 41
Mississauga	281	\$ 45	\$ 55	\$ 34	\$ 42
Kawartha Lakes	617	\$ 45	\$ 53	\$ 36	\$ 43
Burlington	381	\$ 48	\$ 60	\$ 35	\$ 43
Prince Edward County	17	\$ 46	\$ 49	\$ 41	\$ 44
St. Thomas	345	\$ 20	\$ 30	\$ 29	\$ 44
East Gwillimbury	458	\$ 43	\$ 62	\$ 31	\$ 45
Oakville	410	\$ 69	\$ 81	\$ 38	\$ 45
Brantford	279	\$ 27	\$ 37	\$ 33	\$ 46
Central Elgin	491	\$ 40	\$ 49	\$ 38	\$ 47
Kitchener	531	\$ 34	\$ 41	\$ 39	\$ 47
Chatham-Kent	491	\$ 32	\$ 39	\$ 39	\$ 48
Hamilton	254	\$ 40	\$ 44	\$ 44	\$ 49
Wilmot	2,126	\$ 41	\$ 62	\$ 33	\$ 50
Pickering	438	\$ 48	\$ 59	\$ 42	\$ 51
North Bay	228	\$ 28	\$ 38	\$ 38	\$ 51
Cambridge	311	\$ 40	\$ 49	\$ 42	\$ 52
Guelph	476	\$ 44	\$ 57	\$ 42	\$ 54

Recreation Facilities—Other Cont'd

(sorted by net costs per \$100,000 CVA, Including amortization)

Municipality	2010 MPMP Indoor Rec. Facilities sq. metres per 1,000 Population	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Georgina	1,736	\$ 45	\$ 54	\$ 45	\$ 54
Welland	354	\$ 32	\$ 38	\$ 48	\$ 55
Tecumseh	428	\$ 46	\$ 58	\$ 44	\$ 56
Windsor	445	\$ 19	\$ 38	\$ 29	\$ 56
London	228	\$ 34	\$ 47	\$ 41	\$ 56
Barrie	432	\$ 42	\$ 61	\$ 39	\$ 57
Peterborough	432	\$ 25	\$ 53	\$ 28	\$ 59
Penetanguishene	695	\$ 45	\$ 49	\$ 56	\$ 61
Thorold	307	\$ 35	\$ 53	\$ 41	\$ 63
Wainfleet	592	\$ 64	\$ 71	\$ 57	\$ 64
Niagara Falls	4,356	\$ 54	\$ 62	\$ 56	\$ 64
Fort Erie	394	\$ 43	\$ 65	\$ 43	\$ 65
Bracebridge	689	\$ 69	\$ 104	\$ 44	\$ 66
Orangeville	N/A	\$ 66	\$ 66	\$ 68	\$ 68
Huntsville	2,120	\$ 63	\$ 114	\$ 38	\$ 68
St. Catharines	241	\$ 54	\$ 62	\$ 65	\$ 75
Greater Sudbury	704	\$ 48	\$ 56	\$ 67	\$ 78
Leamington	577	\$ 51	\$ 67	\$ 62	\$ 80
Caledon	582	\$ 78	\$ 129	\$ 49	\$ 80
Innisfil	1,060	\$ 91	\$ 110	\$ 67	\$ 81
Aurora	N/A	\$ 94	\$ 121	\$ 64	\$ 83
Kingston	493	\$ 62	\$ 80	\$ 64	\$ 83
Whitchurch-Stouffville	309	\$ 121	\$ 182	\$ 56	\$ 84
Brockville	401	\$ 63	\$ 70	\$ 81	\$ 91
Woolwich	272	\$ 93	\$ 130	\$ 68	\$ 96
Clarington	366	\$ 77	\$ 98	\$ 76	\$ 97
Brampton	259	\$ 87	\$ 109	\$ 81	\$ 102
Timmins	1,054	\$ 55	\$ 61	\$ 94	\$ 103
Newmarket	515	\$ 106	\$ 127	\$ 88	\$ 106
Sault Ste. Marie	411	\$ 52	\$ 64	\$ 90	\$ 110
Thunder Bay	521	\$ 61	\$ 67	\$ 100	\$ 110
Waterloo	492	\$ 93	\$ 124	\$ 83	\$ 111
Oshawa	345	\$ 75	\$ 103	\$ 87	\$ 119
Fort Frances	1,572	\$ 76	\$ 94	\$ 131	\$ 163
Kenora	985	\$ 135	\$ 141	\$ 159	\$ 166
Tillsonburg	1,203	\$ 137	\$ 142	\$ 161	\$ 167
Stratford	1,275	\$ 129	\$ 157	\$ 142	\$ 172
Cornwall	758	\$ 87	\$ 100	\$ 161	\$ 186
St. Marys	1,535	\$ 232	\$ 307	\$ 246	\$ 325
Average		\$ 51	\$ 65	\$ 49	\$ 62

Recreation Facilities and Programming

(sorted by net costs per \$100,000 CVA, Including amortization)

Municipality	2010 MPMP Operating Costs Programs, Recreation Facilities Excluding Amortization per Person	2010 MPMP Total Costs Programs, Recreation Facilities Including Amortization per Person	Combined Cost Recreation Programming and Facilities Excluding Amortization per \$100,000 CVA	Combined Cost Recreation Programming and Facilities Including Amortization per \$100,000 CVA
Niagara-on-the-Lake	\$ 75	\$ 96	\$ (45)	\$ (36)
King	\$ 129	\$ 136	\$ (29)	\$ (26)
Whitby	\$ 94	\$ 103	\$ (32)	\$ (11)
Kingsville	\$ 44	\$ 45	\$ (1)	\$ (0)
North Dumfries	\$ 30	\$ 44	\$ 9	\$ 10
Meaford	\$ 53	\$ 56	\$ 12	\$ 16
Middlesex Centre	\$ 57	\$ 62	\$ 15	\$ 18
The Blue Mountains	\$ 81	\$ 96	\$ 15	\$ 21
Sarnia	\$ 39	\$ 44	\$ 26	\$ 26
Markham	\$ 71	\$ 71	\$ 30	\$ 30
Gravenhurst	\$ 83	\$ 93	\$ 30	\$ 34
West Lincoln	\$ 51	\$ 57	\$ 31	\$ 37
Milton	\$ 95	\$ 111	\$ 29	\$ 39
Lincoln	\$ 75	\$ 84	\$ 34	\$ 39
Vaughan	\$ 95	\$ 109	\$ 33	\$ 41
Grimsby	\$ 79	\$ 96	\$ 31	\$ 42
Seguin	\$ 242	\$ 285	\$ 37	\$ 43
Central Elgin	\$ 81	\$ 78	\$ 38	\$ 47
Wellesley	\$ 89	\$ 109	\$ 36	\$ 52
Quinte West	\$ 40	\$ 53	\$ 39	\$ 54
Tecumseh	\$ 87	\$ 100	\$ 44	\$ 56
Halton Hills	\$ 123	\$ 143	\$ 42	\$ 56
Kawartha Lakes	\$ 99	\$ 107	\$ 50	\$ 56
Mississauga	\$ 88	\$ 100	\$ 48	\$ 56
St. Thomas	\$ 54	\$ 69	\$ 44	\$ 59
Ajax	\$ 109	\$ 120	\$ 50	\$ 59
Guelph	\$ 82	\$ 100	\$ 49	\$ 61
Toronto	\$ 101	\$ 100	\$ 62	\$ 61
Thorold	\$ 60	\$ 79	\$ 41	\$ 63
Wainfleet	\$ 97	\$ 105	\$ 57	\$ 64
East Gwillimbury	\$ 111	\$ 131	\$ 49	\$ 64
Oakville	\$ 128	\$ 143	\$ 57	\$ 65
Prince Edward County	\$ 106	\$ 110	\$ 60	\$ 65
Niagara Falls	\$ 69	\$ 85	\$ 58	\$ 66
Burlington	\$ 136	\$ 154	\$ 58	\$ 67
Wilmot	\$ 111	\$ 131	\$ 53	\$ 69
Barrie	\$ 99	\$ 127	\$ 49	\$ 70
Penetanguishene	\$ 94	\$ 99	\$ 62	\$ 70
Chatham-Kent	\$ 88	\$ 95	\$ 63	\$ 74
Peterborough	\$ 122	\$ 158	\$ 43	\$ 74
Leamington	\$ 90	\$ 123	\$ 53	\$ 74

Recreation Facilities and Programming Cont'd
(sorted by net costs per \$100,000 CVA, Including amortization)

Municipality	2010 MPMP Operating Costs Programs, Recreation Facilities Excluding Amortization per Person	2010 MPMP Total Costs Programs, Recreation Facilities Including Amortization per Person	Combined Cost Recreation Programming and Facilities Excluding Amortization per \$100,000 CVA	Combined Cost Recreation Programming and Facilities Including Amortization per \$100,000 CVA
Pickering	\$ 134	\$ 147	\$ 67	\$ 76
Port Colborne	\$ 68	\$ 81	\$ 45	\$ 76
North Bay	\$ 68	\$ 80	\$ 63	\$ 76
Welland	\$ 66	\$ 73	\$ 71	\$ 79
Huntsville	\$ 117	\$ 182	\$ 49	\$ 79
Cambridge	\$ 90	\$ 101	\$ 68	\$ 80
Whitchurch-Stouffville	\$ 143	\$ 205	\$ 54	\$ 82
London	\$ 70	\$ 86	\$ 66	\$ 83
Fort Erie	\$ 86	\$ 108	\$ 62	\$ 84
St. Catharines	\$ 64	\$ 77	\$ 74	\$ 84
Caledon	\$ 140	\$ 198	\$ 53	\$ 85
Innisfil	\$ 100	\$ 164	\$ 72	\$ 86
Georgina	\$ 110	\$ 128	\$ 72	\$ 88
Hamilton	\$ 92	\$ 97	\$ 83	\$ 89
Brantford	\$ 84	\$ 95	\$ 77	\$ 91
Aurora	\$ 141	\$ 178	\$ 74	\$ 94
Brockville	\$ 112	\$ 121	\$ 85	\$ 95
Woolwich	\$ 175	\$ 225	\$ 68	\$ 96
Kitchener	\$ 107	\$ 117	\$ 90	\$ 100
Windsor	\$ 121	\$ 143	\$ 72	\$ 101
Greater Sudbury	\$ 112	\$ 121	\$ 93	\$ 105
Ottawa	\$ 146	\$ 156	\$ 98	\$ 105
Kingston	\$ 100	\$ 150	\$ 87	\$ 107
Brampton	\$ 123	\$ 145	\$ 91	\$ 112
Sault Ste. Marie	\$ 77	\$ 96	\$ 87	\$ 115
Timmins	\$ 101	\$ 107	\$ 104	\$ 115
Newmarket	\$ 156	\$ 199	\$ 99	\$ 117
Clarington	\$ 125	\$ 148	\$ 99	\$ 120
Orangeville	\$ 146	\$ 201	\$ 79	\$ 124
Bracebridge	\$ 221	\$ 279	\$ 102	\$ 124
Waterloo	\$ 153	\$ 214	\$ 120	\$ 150
Oshawa	\$ 147	\$ 204	\$ 125	\$ 158
Thunder Bay	\$ 130	\$ 137	\$ 158	\$ 172
Kenora	\$ 282	\$ 291	\$ 177	\$ 186
Cornwall	\$ 134	\$ 148	\$ 162	\$ 187
Stratford	\$ 121	\$ 178	\$ 156	\$ 188
Fort Frances	\$ 196	\$ 229	\$ 223	\$ 259
Tillsonburg	\$ 225	\$ 256	\$ 282	\$ 289
St. Marys	\$ 356	\$ 501	\$ 289	\$ 368
Average	\$ 106	\$ 126	\$ 68	\$ 83

Library

Library Services are an important resource to meet the changing needs of individuals and communities by fostering literacy and life-long learning. Libraries also provide support for newcomers and job seekers, and build diverse communities. They address the digital divide and help individuals and communities transition to a global, knowledge-based economy.

Library Services meet these objectives through the provision of:

- Collections of books, periodicals, magazines and articles
- Reference and referral services to provide information and advice
- Access to technology and digital content
- Individual study space as well as community meeting rooms
- Outreach and partnerships initiatives

These services are delivered within the library and beyond through the virtual library and collaborative resource sharing networks.

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 residents services within a reasonable distance
- Collections: size and mix, as well as number of languages supported
- Programs: range of public programs
- Library use: mix, variety and depth of library uses and the varying amount of staff resources
- Web services: availability and degree of investment
- Demographics: socio-economic and cultural make-up of the population served

Library

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

Municipality	MPMP Operating Costs/Use	MPMP Operating Costs/ Person	Net Costs Excluding Amortization per Capita	Net Costs Including Amortization per Capita	Net Costs Excluding Amortization per \$100,000 CVA	Net Costs Including Amortization per \$100,000 CVA
Central Elgin	N/A	N/A	\$ 1	\$ 1	\$ 1	\$ 1
Wellesley	N/A	N/A	\$ 2	\$ 3	\$ 2	\$ 3
Seguin	\$ 4.89	\$ 32	\$ 19	\$ 24	\$ 3	\$ 4
Niagara-on-the-Lake	\$ 1.84	\$ 34	\$ 29	\$ 37	\$ 14	\$ 18
Gravenhurst	\$ 1.95	\$ 44	\$ 37	\$ 45	\$ 15	\$ 19
West Lincoln	\$ 2.32	\$ 17	\$ 16	\$ 21	\$ 16	\$ 21
The Blue Mountains	\$ 2.56	\$ 75	\$ 67	\$ 96	\$ 16	\$ 23
Bracebridge	\$ 1.98	\$ 48	\$ 37	\$ 41	\$ 23	\$ 26
Huntsville	\$ 1.60	\$ 40	\$ 34	\$ 46	\$ 20	\$ 28
Tillsonburg	\$ 2.24	\$ 21	\$ 20	\$ 27	\$ 24	\$ 31
Meaford	\$ 3.40	\$ 49	\$ 39	\$ 42	\$ 32	\$ 34
Thorold	\$ 2.36	\$ 30	\$ 24	\$ 29	\$ 28	\$ 34
Penetanguishene	N/A	\$ 31	\$ 25	\$ 32	\$ 31	\$ 39
Port Colborne	\$ 3.91	\$ 34	\$ 27	\$ 32	\$ 36	\$ 42
Wainfleet	\$ 2.40	\$ 51	\$ 42	\$ 51	\$ 38	\$ 46
Kenora	\$ 1.18	\$ 52	\$ 35	\$ 40	\$ 41	\$ 47
St. Marys	\$ 1.72	\$ 88	\$ 52	\$ 62	\$ 55	\$ 66
Fort Frances	\$ 1.78	\$ 82	\$ 69	\$ 81	\$ 118	\$ 140
< 20,000 Average	\$ 2.41	\$ 45	\$ 32	\$ 39	\$ 28	\$ 35
Whitchurch-Stouffville	\$ 4.27	\$ 23	\$ 26	\$ 31	\$ 12	\$ 14
East Gwillimbury	\$ 2.37	\$ 38	\$ 35	\$ 38	\$ 25	\$ 27
King	N/A	\$ 58	\$ 45	\$ 54	\$ 23	\$ 28
Prince Edward County	\$ 1.89	\$ 44	\$ 30	\$ 34	\$ 26	\$ 30
Grimsby	\$ 1.38	\$ 35	\$ 32	\$ 37	\$ 28	\$ 32
Orangeville	\$ 2.52	\$ 40	\$ 34	\$ 34	\$ 35	\$ 35
Quinte West	\$ 1.95	\$ 28	\$ 23	\$ 28	\$ 31	\$ 37
Lincoln	\$ 1.80	\$ 46	\$ 37	\$ 44	\$ 33	\$ 39
Georgina	\$ 1.42	\$ 41	\$ 37	\$ 40	\$ 37	\$ 40
Brockville	\$ 0.76	\$ 43	\$ 31	\$ 31	\$ 40	\$ 40
Fort Erie	\$ 3.94	\$ 43	\$ 40	\$ 45	\$ 40	\$ 45
Innisfil	\$ 1.86	\$ 60	\$ 61	\$ 71	\$ 45	\$ 52
Timmins	\$ 2.92	\$ 34	\$ 31	\$ 34	\$ 52	\$ 58
Stratford	\$ 2.44	\$ 68	\$ 60	\$ 67	\$ 66	\$ 74
Cornwall	\$ 1.86	\$ 38	\$ 33	\$ 41	\$ 61	\$ 76
St. Thomas	\$ 2.30	\$ 59	\$ 51	\$ 52	\$ 75	\$ 77
20,000 - 49,999 Average	\$ 2.25	\$ 44	\$ 38	\$ 43	\$ 39	\$ 44

Library (cont'd)

Municipality	MPMP Operating Costs/Use	MPMP Operating Costs/Person	Net Costs Excluding Amortization per Capita	Net Costs Including Amortization per Capita	Net Costs Excluding Amortization per \$100,000 CVA	Net Costs Including Amortization per \$100,000 CVA
Sarnia	N/A	N/A	\$ 3	\$ 4	\$ 4	\$ 5
Kawartha Lakes	\$ 2.37	\$ 26	\$ 22	\$ 22	\$ 18	\$ 18
Caledon	\$ 1.88	\$ 44	\$ 37	\$ 43	\$ 23	\$ 27
Milton	\$ 2.19	\$ 36	\$ 34	\$ 43	\$ 24	\$ 30
Peterborough	\$ 1.15	\$ 28	\$ 23	\$ 28	\$ 26	\$ 32
Halton Hills	\$ 2.12	\$ 42	\$ 37	\$ 41	\$ 29	\$ 32
Ajax	\$ 1.95	\$ 33	\$ 34	\$ 40	\$ 30	\$ 35
Clarington	\$ 1.41	\$ 28	\$ 27	\$ 36	\$ 27	\$ 36
Newmarket	\$ 5.02	\$ 59	\$ 40	\$ 45	\$ 34	\$ 38
Aurora	\$ 2.15	\$ 54	\$ 53	\$ 60	\$ 36	\$ 41
Welland	\$ 1.80	\$ 34	\$ 29	\$ 32	\$ 42	\$ 47
North Bay	\$ 0.56	\$ 36	\$ 33	\$ 37	\$ 44	\$ 50
Pickering	\$ 1.76	\$ 56	\$ 51	\$ 62	\$ 44	\$ 53
Brantford	\$ 1.57	\$ 38	\$ 32	\$ 45	\$ 40	\$ 55
Niagara Falls	\$ 0.40	\$ 53	\$ 49	\$ 56	\$ 51	\$ 58
Sault Ste. Marie	N/A	\$ 38	\$ 31	\$ 34	\$ 53	\$ 59
50,000 - 99,999 Average	\$ 1.88	\$ 40	\$ 34	\$ 39	\$ 33	\$ 39
Waterloo	\$ 1.36	\$ 33	\$ 13	\$ 14	\$ 11	\$ 12
Markham	\$ 0.83	\$ 31	\$ 28	\$ 28	\$ 19	\$ 19
Brampton	\$ 0.89	\$ 20	\$ 19	\$ 23	\$ 18	\$ 22
Vaughan	\$ 1.69	\$ 40	\$ 41	\$ 50	\$ 22	\$ 26
Oakville	\$ 1.74	\$ 52	\$ 48	\$ 53	\$ 27	\$ 30
Barrie	\$ 0.38	\$ 32	\$ 30	\$ 36	\$ 28	\$ 34
Whitby	\$ 1.29	\$ 39	\$ 40	\$ 40	\$ 36	\$ 36
Mississauga	\$ 2.26	\$ 47	\$ 44	\$ 49	\$ 33	\$ 37
Burlington	\$ 1.29	\$ 50	\$ 44	\$ 53	\$ 32	\$ 38
St. Catharines	\$ 1.21	\$ 32	\$ 27	\$ 33	\$ 33	\$ 40
Ottawa	\$ 1.35	\$ 49	\$ 48	\$ 49	\$ 41	\$ 42
Chatham-Kent	\$ 1.94	\$ 35	\$ 32	\$ 35	\$ 39	\$ 44
Cambridge	\$ 1.95	\$ 46	\$ 41	\$ 43	\$ 44	\$ 46
Kingston	\$ 1.77	\$ 45	\$ 38	\$ 46	\$ 39	\$ 48
Toronto	\$ 1.94	\$ 69	\$ 66	\$ 76	\$ 46	\$ 53
Guelph	\$ 1.92	\$ 50	\$ 52	\$ 60	\$ 50	\$ 57
Kitchener	\$ 1.69	\$ 47	\$ 45	\$ 51	\$ 51	\$ 58
Windsor	\$ 1.69	\$ 39	\$ 33	\$ 40	\$ 49	\$ 59
Hamilton	\$ 1.73	\$ 49	\$ 46	\$ 54	\$ 50	\$ 60
Greater Sudbury	\$ 1.66	\$ 42	\$ 38	\$ 46	\$ 52	\$ 64
London	\$ 1.20	\$ 47	\$ 44	\$ 53	\$ 52	\$ 64
Oshawa	\$ 2.66	\$ 53	\$ 50	\$ 57	\$ 58	\$ 66
Thunder Bay	\$ 2.78	\$ 75	\$ 71	\$ 76	\$ 117	\$ 125
> 100,000 Average	\$ 1.62	\$ 44	\$ 41	\$ 46	\$ 41	\$ 47

Museums

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 Including Amortization
Kitchener	\$ 1	\$ 1	\$ 1	\$ 1
Waterloo	N/A	\$ 1	N/A	\$ 1
Mississauga	\$ 1	\$ 1	\$ 1	\$ 1
Sequin	\$ 7	\$ 7	\$ 1	\$ 1
Greater Sudbury	\$ 1	\$ 1	\$ 1	\$ 1
London	\$ 1	\$ 1	\$ 2	\$ 2
Oakville	\$ 3	\$ 3	\$ 2	\$ 2
Toronto	\$ 3	\$ 3	\$ 2	\$ 2
Windsor	\$ 1	\$ 1	\$ 2	\$ 2
Markham	\$ 3	\$ 3	\$ 2	\$ 2
Kingston	\$ 2	\$ 2	\$ 2	\$ 2
The Blue Mountains	\$ 11	\$ 11	\$ 3	\$ 3
Burlington	\$ 3	\$ 4	\$ 2	\$ 3
Newmarket	\$ 3	\$ 3	\$ 3	\$ 3
St. Thomas	\$ 2	\$ 2	\$ 3	\$ 3
Ottawa	\$ 3	\$ 3	\$ 3	\$ 3
Peterborough	\$ 3	\$ 3	\$ 3	\$ 3
King	\$ 7	\$ 7	\$ 4	\$ 4
North Bay	N/A	\$ 3	N/A	\$ 4
Welland	\$ 3	\$ 3	\$ 4	\$ 4
Brantford	\$ 3	\$ 3	\$ 4	\$ 4
Guelph	\$ 5	\$ 5	\$ 5	\$ 5
Pickering	\$ 6	\$ 6	\$ 5	\$ 5
Clarington	\$ 5	\$ 5	\$ 5	\$ 5
Grimsby	\$ 7	\$ 7	\$ 6	\$ 6
Chatham-Kent	\$ 5	\$ 5	\$ 7	\$ 7
Niagara Falls	\$ 6	\$ 7	\$ 7	\$ 7
Hamilton	\$ 6	\$ 7	\$ 7	\$ 7
Meaford	\$ 8	\$ 9	\$ 7	\$ 7
Lincoln	\$ 9	\$ 9	\$ 8	\$ 8
Timmins	\$ 5	\$ 5	\$ 9	\$ 9
Oshawa	\$ 9	\$ 10	\$ 10	\$ 11
Huntsville	\$ 17	\$ 19	\$ 10	\$ 12
Prince Edward County	\$ 14	\$ 15	\$ 12	\$ 13
Port Colborne	\$ 10	\$ 11	\$ 13	\$ 14
Brockville	\$ 11	\$ 11	\$ 14	\$ 15
St. Catharines	\$ 12	\$ 13	\$ 14	\$ 16
Tillsonburg	\$ 13	\$ 13	\$ 16	\$ 16
Penetanguishene	\$ 14	\$ 14	\$ 17	\$ 18
St. Marys	\$ 24	\$ 27	\$ 25	\$ 28
Kenora	\$ 26	\$ 26	\$ 30	\$ 30
Fort Frances	\$ 27	\$ 34	\$ 47	\$ 59
Average	\$ 8	\$ 8	\$ 8	\$ 8
Region Halton	\$ 2	\$ 2	\$ 1	\$ 1
Region Waterloo	\$ 9	\$ 10	\$ 14	\$ 15
Average	\$ 5	\$ 6	\$ 8	\$ 8

Cultural Services

Culture Services is the municipal investment in local artists, culture and heritage organizations. It enriches the quality of life, generates considerable benefits and greatly contributes to a community's ability to build wealth through innovation and creativity. Culture Services are provided to residents by creating and encouraging opportunities for local artists.

Culture Services endeavours to:

- Improve artistic activity and participation by promoting access to cultural venues
- Display local culture by promoting interest in cultural festivals and events
- Encourage development of the culture sector in each municipality
- Fund and support non-profit cultural organizations to provide arts and heritage programs across the community
- Promote and display local heritage through our local museums and heritage initiatives

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

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

Cultural Services

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

Municipality	Net Costs per Capita Excluding Amortization	Net Costs per Capita Including Amortization	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Including Amortization
St. Marys	\$ 6	\$ 6	\$ 7	\$ 7
Thorold	\$ 5	\$ 6	\$ 6	\$ 7
Huntsville	\$ 12	\$ 14	\$ 7	\$ 8
Wilmot	\$ 11	\$ 11	\$ 9	\$ 9
Niagara-on-the-Lake	\$ 35	\$ 41	\$ 17	\$ 20
Gravenhurst	\$ 40	\$ 48	\$ 17	\$ 20
Port Colborne	\$ 11	\$ 16	\$ 14	\$ 21
Meaford	\$ 48	\$ 59	\$ 39	\$ 48
< 20,000 Average	\$ 21	\$ 25	\$ 14	\$ 17
King	\$ 1	\$ 1	\$ 1	\$ 1
East Gwillimbury	\$ 2	\$ 2	\$ 2	\$ 2
Leamington	\$ 3	\$ 4	\$ 3	\$ 5
Tecumseh	\$ 6	\$ 6	\$ 5	\$ 5
Orangeville	\$ 6	\$ 6	\$ 6	\$ 6
Grimsby	\$ 11	\$ 11	\$ 9	\$ 10
Georgina	\$ 11	\$ 11	\$ 11	\$ 11
Cornwall	\$ 7	\$ 7	\$ 12	\$ 12
Fort Erie	\$ 13	\$ 14	\$ 13	\$ 14
Brockville	\$ 16	\$ 17	\$ 21	\$ 21
Stratford	\$ 21	\$ 21	\$ 23	\$ 23
Quinte West	\$ 18	\$ 18	\$ 24	\$ 24
20,000 - 49,999 Average	\$ 10	\$ 10	\$ 11	\$ 11
Milton	\$ 3	\$ 3	\$ 2	\$ 2
Halton Hills	\$ 4	\$ 4	\$ 3	\$ 3
Aurora	\$ 5	\$ 5	\$ 3	\$ 3
Clarington	\$ 4	\$ 4	\$ 4	\$ 4
Welland	\$ 3	\$ 3	\$ 5	\$ 5
Newmarket	\$ 7	\$ 7	\$ 6	\$ 6
North Bay	\$ 9	\$ 9	\$ 12	\$ 12
Brantford	\$ 14	\$ 17	\$ 18	\$ 21
Sault Ste. Marie	\$ 20	\$ 20	\$ 34	\$ 34
Peterborough	\$ 44	\$ 45	\$ 49	\$ 51
50,000 - 99,999 Average	\$ 11	\$ 12	\$ 14	\$ 14
Markham	\$ 7	\$ 7	\$ 5	\$ 5
Burlington	\$ 6	\$ 7	\$ 5	\$ 5
St. Catharines	\$ 4	\$ 5	\$ 5	\$ 6
Oakville	\$ 13	\$ 13	\$ 7	\$ 7
Greater Sudbury	\$ 5	\$ 6	\$ 8	\$ 8
Cambridge	\$ 7	\$ 8	\$ 8	\$ 8
Waterloo	\$ 10	\$ 10	\$ 9	\$ 9
Mississauga	\$ 11	\$ 13	\$ 9	\$ 10
Windsor	\$ 8	\$ 8	\$ 12	\$ 12
Vaughan	\$ 25	\$ 25	\$ 13	\$ 13
Brampton	\$ 13	\$ 17	\$ 12	\$ 16
Chatham-Kent	\$ 13	\$ 14	\$ 16	\$ 17
Barrie	\$ 17	\$ 19	\$ 16	\$ 17
Hamilton	\$ 15	\$ 16	\$ 17	\$ 17
Kitchener	\$ 12	\$ 15	\$ 14	\$ 18
Toronto	\$ 24	\$ 26	\$ 17	\$ 18
Guelph	\$ 20	\$ 25	\$ 19	\$ 23
London	\$ 19	\$ 21	\$ 22	\$ 25
Kingston	\$ 22	\$ 25	\$ 23	\$ 26
Ottawa	\$ 41	\$ 43	\$ 35	\$ 37
Thunder Bay	\$ 23	\$ 25	\$ 37	\$ 41
> 100,000 Average	\$ 15	\$ 17	\$ 15	\$ 16

Planning

Municipalities manage growth and physical form through its planning processes. The goal of Planning Services is the efficient and effective management of land and resources to ensure healthy and sustainable communities – economically, socially, and environmentally.

Planning Services may include:

- Overseeing the creation and management of a municipality's Official Plan (the master planning document required under Ontario's Planning Act)
- Processing development applications received for specific projects; applications are reviewed and processed with regard to provincial legislation, Council approved policies, and by-laws
- Leading municipal strategic planning, including environmental initiatives, urban design, transportation planning, area studies and policy development
- Providing Geographic Information Services (GIS) or mapping information

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	Revenues as % of Gross Exp. Including Amortization	Net Costs Excluding Amortization per Capita	Net Costs Excluding Amortization per \$100,000 CVA
Woolwich	95%	\$ 1	\$ 1
Wilmot	89%	\$ 1	\$ 1
Markham	81%	\$ 4	\$ 3
Sarnia	76%	\$ 3	\$ 3
Kingsville	30%	\$ 5	\$ 5
Wellesley	18%	\$ 7	\$ 6
Kitchener	54%	\$ 7	\$ 8
Whitchurch-Stouffville	87%	\$ 18	\$ 8
Grimsby	44%	\$ 10	\$ 9
Milton	69%	\$ 14	\$ 9
Mississauga	17%	\$ 13	\$ 10
Tillsonburg	0%	\$ 9	\$ 10
North Dumfries	15%	\$ 15	\$ 10
Gravenhurst	39%	\$ 27	\$ 11
Huntsville	28%	\$ 19	\$ 11
Orangeville	26%	\$ 11	\$ 11
Port Colborne	52%	\$ 9	\$ 12
Oakville	47%	\$ 22	\$ 12
Leamington	15%	\$ 10	\$ 12
Vaughan	42%	\$ 25	\$ 13
West Lincoln	55%	\$ 13	\$ 13
Niagara Falls	19%	\$ 13	\$ 14
Burlington	26%	\$ 19	\$ 14
Newmarket	18%	\$ 18	\$ 15
Middlesex Centre	17%	\$ 21	\$ 15
Central Elgin	2%	\$ 16	\$ 16
Halton Hills	22%	\$ 20	\$ 16
King	21%	\$ 32	\$ 16
Tecumseh	6%	\$ 17	\$ 17
St. Catharines	11%	\$ 14	\$ 17
Meaford	17%	\$ 21	\$ 17
Aurora	18%	\$ 26	\$ 18
Penetanguishene	8%	\$ 15	\$ 18
Ajax	32%	\$ 21	\$ 19
Georgina	13%	\$ 19	\$ 19
Niagara-on-the-Lake	31%	\$ 40	\$ 20
Lincoln	24%	\$ 23	\$ 20
The Blue Mountains	28%	\$ 86	\$ 20
Welland	17%	\$ 14	\$ 21
Thorold	24%	\$ 19	\$ 22
Cambridge	18%	\$ 21	\$ 23
Fort Erie	14%	\$ 23	\$ 23
Whitby	16%	\$ 26	\$ 23
Oshawa	0%	\$ 21	\$ 24
Waterloo	15%	\$ 29	\$ 26
Innisfil	10%	\$ 35	\$ 26
Clarington	15%	\$ 26	\$ 26
East Gwillimbury	38%	\$ 37	\$ 27
Pickering	6%	\$ 31	\$ 27
Wainfleet	38%	\$ 31	\$ 28
Caledon	43%	\$ 50	\$ 31
Brampton	25%	\$ 34	\$ 31
Bracebridge	6%	\$ 65	\$ 41
Lower Tier Average	30%	\$ 21	\$ 16

Municipality	Revenues as % of Gross Exp. Including Amortization	Net Costs Excluding Amortization per Capita	Net Costs Excluding Amortization per \$100,000 CVA
Stratford	123%	\$ (1)	\$ (1)
St. Marys	18%	\$ 9	\$ 9
Kawartha Lakes	27%	\$ 12	\$ 10
Toronto	31%	\$ 15	\$ 10
Kenora	19%	\$ 10	\$ 12
Chatham-Kent	29%	\$ 11	\$ 13
Hamilton	42%	\$ 12	\$ 13
St. Thomas	35%	\$ 9	\$ 14
Barrie	10%	\$ 16	\$ 15
Kingston	25%	\$ 15	\$ 15
Sault Ste. Marie	44%	\$ 10	\$ 17
Seguin	14%	\$ 121	\$ 19
Quinte West	23%	\$ 13	\$ 18
Guelph	15%	\$ 21	\$ 20
London	5%	\$ 17	\$ 21
Windsor	11%	\$ 14	\$ 21
Peterborough	10%	\$ 21	\$ 24
Prince Edward County	21%	\$ 27	\$ 24
North Bay	0%	\$ 18	\$ 25
Brantford	6%	\$ 22	\$ 27
Ottawa	26%	\$ 33	\$ 28
Greater Sudbury	14%	\$ 20	\$ 28
Fort Frances	35%	\$ 19	\$ 34
Thunder Bay	5%	\$ 21	\$ 35
Brockville	6%	\$ 39	\$ 50
Timmins	6%	\$ 33	\$ 56
Cornwall	2%	\$ 32	\$ 59
Single Tier Average	22%	\$ 22	\$ 23
Peel Region	2%	\$ 3	\$ 2
York Region	11%	\$ 7	\$ 4
Niagara Region	6%	\$ 4	\$ 5
Muskoka District	13%	\$ 21	\$ 7
Halton Region	6%	\$ 11	\$ 7
Durham Region	8%	\$ 7	\$ 8
Waterloo Region	4%	\$ 10	\$ 15
Region Average	7%	\$ 9	\$ 7

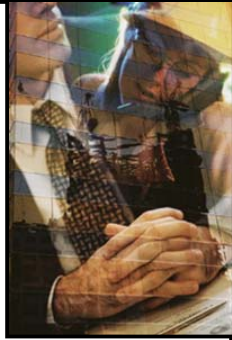
Commercial and Industrial

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

Municipality	Net Costs Excluding Amortization per Capita	Net Costs Excluding Amortization per \$1200,000 CVA
Tillsonburg	\$ 1	\$ 1
West Lincoln	\$ 1	\$ 1
Markham	\$ 2	\$ 1
Kingsville	\$ 2	\$ 2
Lincoln	\$ 3	\$ 3
Huntsville	\$ 5	\$ 3
Mississauga	\$ 4	\$ 3
Middlesex Centre	\$ 5	\$ 3
Burlington	\$ 5	\$ 3
Vaughan	\$ 7	\$ 4
Tecumseh	\$ 4	\$ 4
Halton Hills	\$ 5	\$ 4
Ajax	\$ 6	\$ 5
Newmarket	\$ 5	\$ 5
Central Elgin	\$ 5	\$ 5
Whitby	\$ 6	\$ 5
Caledon	\$ 8	\$ 5
Sarnia	\$ 5	\$ 6
Oakville	\$ 10	\$ 6
Grimsby	\$ 7	\$ 6
London	\$ 6	\$ 7
Brampton	\$ 8	\$ 8
Thorold	\$ 7	\$ 8
St. Thomas	\$ 6	\$ 9
Leamington	\$ 7	\$ 9
Barrie	\$ 9	\$ 9
Kawartha Lakes	\$ 11	\$ 9
Orangeville	\$ 9	\$ 10
The Blue Mountains	\$ 44	\$ 10
Ottawa	\$ 12	\$ 10
Georgina	\$ 11	\$ 11
North Bay	\$ 9	\$ 12
Oshawa	\$ 11	\$ 13
Cambridge	\$ 12	\$ 13
Milton	\$ 19	\$ 14
Meaford	\$ 17	\$ 14
Welland	\$ 10	\$ 15
Gravenhurst	\$ 35	\$ 15
Penetanguishene	\$ 12	\$ 15
Clarington	\$ 17	\$ 17
St. Catharines	\$ 14	\$ 17
Woolwich	\$ 25	\$ 18
Quinte West	\$ 15	\$ 20
Hamilton	\$ 19	\$ 21
Waterloo	\$ 24	\$ 21
Toronto	\$ 32	\$ 22

Municipality	Net Costs Excluding Amortization per Capita	Net Costs Excluding Amortization per \$1200,000 CVA
Prince Edward County	\$ 25	\$ 23
Fort Erie	\$ 23	\$ 23
Guelph	\$ 25	\$ 24
Peterborough	\$ 22	\$ 25
Bracebridge	\$ 42	\$ 27
Thunder Bay	\$ 19	\$ 30
Kingston	\$ 30	\$ 32
Chatham-Kent	\$ 27	\$ 34
Fort Frances	\$ 22	\$ 38
Brantford	\$ 33	\$ 41
Windsor	\$ 28	\$ 42
Kitchener	\$ 40	\$ 46
Greater Sudbury	\$ 34	\$ 47
Kenora	\$ 40	\$ 47
St. Marys	\$ 44	\$ 47
Niagara Falls	\$ 46	\$ 47
Timmins	\$ 35	\$ 60
Stratford	\$ 55	\$ 61
Sault Ste. Marie	\$ 37	\$ 64
Cornwall	\$ 37	\$ 69
Brockville	\$ 59	\$ 77
Port Colborne	\$ 64	\$ 84
Average	\$ 19	\$ 21
York Region	\$ 1	\$ 1
Halton Region	\$ 3	\$ 2
Muskoka District	\$ 5	\$ 2
Durham Region	\$ 4	\$ 4
Niagara Region	\$ 5	\$ 5
Average Region	\$ 4	\$ 3

Select User Fees and Revenue Information



User Fees

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

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

This section includes:

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

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

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

Development Charges

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

Timing of By-Law Updates

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

Comparison of Development Charges

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

General Introductory Comments

- The municipalities of Brockville, Cornwall, Fort Frances, Kenora, Sault Ste. Marie, Seguin, Thunder Bay, and Timmins do not charge development charges
- Only 2 of the 8 Northern municipalities in the study have development charges
- 2 of the Eastern municipalities have no development charges
- There were no school board charges for the Region of Niagara, Belleville, Brockville, Central Elgin, Chatham-Kent, Greater Sudbury, Kawartha Lakes, Kingston, Lambton County, District of Muskoka, Middlesex Centre, North Bay, Peterborough, Prince Edward County, Quinte West, Perth County, St. Thomas, Grey County, Tillsonburg, and Timmins .
- There is a significant range in terms of development charges across the survey
- 8 municipalities have no municipal industrial development charges
- 1 municipality has no municipal commercial development charge

2011 Total Development Charges
(sorted by single detached)

	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units < 2 per unit	Apartment units >=2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
Fort Frances	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Seguin	none	none	none	none	none	none	none
Thunder Bay	none	none	none	none	none	none	none
Timmins	none	none	none	none	none	none	none
St. Marys	\$ 2,641	\$ 1,954	\$ 1,954	\$ 1,069	\$ 1,649	none	none
Chatham-Kent	\$ 3,266	\$ 2,483	\$ 2,483	\$ 1,247	\$ 2,449	\$ 3.30	\$ 1.47
Central Elgin	\$ 4,733	\$ 3,623	\$ 3,623	\$ 2,677	\$ 2,677	\$ 2.34	none
Quinte West	\$ 5,124	\$ 3,233	\$ 3,233	\$ 1,876	\$ 3,265	\$ 2.49	\$ 2.49
Middlesex Centre	\$ 5,210	\$ 3,653	\$ 3,653	\$ 2,271	\$ 3,003	\$ 1.00	\$ 0.40
Sarnia	\$ 5,643	\$ 4,239	\$ 4,239	\$ 2,535	\$ 3,554	\$ 4.38	\$ 4.38
Kingsville	\$ 5,915	\$ 4,856	\$ 4,856	\$ 2,748	\$ 4,032	\$ 0.88	\$ 0.88
North Bay	\$ 6,160	\$ 5,082	\$ 5,082	\$ 2,938	\$ 2,938	\$ 1.82	\$ 1.82
Kawartha Lakes	\$ 6,307	\$ 4,089	\$ 4,089	\$ 2,891	\$ 4,286	\$ 5.48	\$ 5.48
Meaford	\$ 6,392	\$ 5,576	\$ 5,576	\$ 5,576	\$ 5,576	\$ 1.32	\$ 0.53
St. Thomas	\$ 6,857	\$ 5,576	\$ 5,576	\$ 2,886	\$ 4,319	\$ 5.32	\$ 2.03
Prince Edward County	\$ 7,191	\$ 5,325	\$ 5,325	\$ 2,996	\$ 3,688	\$ 2.44	\$ 2.44
Belleville	\$ 7,607	\$ 5,286	\$ 5,286	\$ 3,095	\$ 5,391	\$ 3.76	none
St. Catharines	\$ 9,090	\$ 6,368	\$ 6,368	\$ 5,356	\$ 5,356	\$ 8.59	\$ 2.20
Peterborough	\$ 9,154	\$ 7,916	\$ 7,916	\$ 5,338	\$ 5,338	\$ 4.08	none
Lambton Shores	\$ 9,985	\$ 8,593	\$ 8,593	\$ 4,496	\$ 6,365	\$ 5.48	\$ 5.48
Greater Sudbury	\$ 11,597	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7.36	\$ 3.16
Tecumseh	\$ 11,844	\$ 8,642	\$ 8,642	\$ 5,512	\$ 7,077	\$ 4.71	\$ 3.28
Leamington	\$ 12,906	\$ 8,793	\$ 8,793	\$ 5,607	\$ 7,202	\$ 1.05	\$ 1.05
Stratford	\$ 13,265	\$ 9,795	\$ 9,795	\$ 5,230	\$ 7,604	\$ 2.08	none
Wellesley	\$ 13,740	\$ 10,113	\$ 10,113	\$ 8,643	\$ 8,643	\$ 9.81	\$ 9.81
Toronto	\$ 14,569	\$ 11,784	\$ 11,784	\$ 6,367	\$ 9,584	\$ 10.61	\$ 0.58
Brantford	\$ 14,661	\$ 10,228	\$ 10,228	\$ 7,026	\$ 7,943	\$ 5.00	\$ 5.00
Kingston	\$ 15,075	\$ 11,437	\$ 11,437	\$ 6,771	\$ 9,590	\$ 12.60	\$ 7.31
Pelham	\$ 15,400	\$ 10,920	\$ 10,920	\$ 7,963	\$ 9,328	\$ 8.59	\$ 2.20
Thorold	\$ 15,413	\$ 10,733	\$ 10,733	\$ 8,085	\$ 8,908	\$ 11.37	\$ 4.98
Welland	\$ 15,605	\$ 11,449	\$ 11,449	\$ 8,227	\$ 9,729	\$ 12.85	\$ 6.46
Ottawa	\$ 15,752	\$ 11,808	\$ 11,808	\$ 7,345	\$ 9,560	\$ 12.14	\$ 7.35
Wainfleet	\$ 15,804	\$ 10,872	\$ 10,872	\$ 7,956	\$ 9,307	\$ 12.55	\$ 6.16
West Lincoln	\$ 15,946	\$ 10,547	\$ 10,547	\$ 7,767	\$ 9,021	\$ 11.14	\$ 4.75
North Dumfries	\$ 16,113	\$ 12,486	\$ 12,486	\$ 11,016	\$ 11,016	\$ 9.81	\$ 9.81
Windsor	\$ 16,378	\$ 12,726	\$ 12,726	\$ 8,515	\$ 8,515	\$ 3.50	none
Tillsonburg	\$ 16,453	\$ 13,807	\$ 13,807	\$ 7,508	\$ 10,022	\$ 3.39	none
Port Colborne	\$ 17,025	\$ 11,875	\$ 11,875	\$ 8,536	\$ 10,188	\$ 11.56	\$ 3.49
Niagara-on-the-Lake	\$ 17,779	\$ 13,169	\$ 13,169	\$ 9,226	\$ 11,265	\$ 13.20	\$ 6.81

2011 Total Development Charges (cont'd)

	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.
Woolwich	\$ 18,113	\$ 13,625	\$ 13,625	\$ 10,775	\$ 11,403	\$ 11.42	\$ 11.42
Huntsville	\$ 18,901	\$ 16,676	\$ 16,676	\$ 8,571	\$ 13,202	\$ 3.62	\$ 2.55
Niagara Falls	\$ 19,182	\$ 13,096	\$ 13,096	\$ 10,847	\$ 10,847	\$ 13.06	\$ 6.67
Grimsby	\$ 19,281	\$ 13,410	\$ 13,410	\$ 9,415	\$ 11,555	\$ 13.30	\$ 6.91
Bracebridge	\$ 19,415	\$ 17,079	\$ 17,079	\$ 8,653	\$ 12,812	\$ 7.67	\$ 7.67
Fort Erie	\$ 19,662	\$ 16,940	\$ 15,403	\$ 9,750	\$ 15,623	\$ 15.95	\$ 9.56
Wilmot	\$ 19,998	\$ 15,326	\$ 15,326	\$ 11,612	\$ 13,856	\$ 12.86	\$ 11.34
Penetanguishene	\$ 21,112	\$ 16,382	\$ 16,382	\$ 14,537	\$ 14,537	\$ 2.92	\$ 2.92
Gravenhurst	\$ 21,186	\$ 14,750	\$ 19,016	\$ 9,456	\$ 14,352	\$ 5.29	\$ 5.29
Orangeville	\$ 22,203	\$ 18,619	\$ 18,619	\$ 9,217	\$ 12,904	\$ 7.80	\$ 7.80
London	\$ 22,599	\$ 16,317	\$ 16,317	\$ 9,835	\$ 13,630	\$ 15.19	none
Kitchener	\$ 23,149	\$ 16,615	\$ 16,615	\$ 13,978	\$ 13,978	\$ 14.27	\$ 14.27
Lincoln	\$ 23,623	\$ 16,925	\$ 16,925	\$ 11,451	\$ 14,619	\$ 16.12	\$ 9.73
The Blue Mountains	\$ 23,630	\$ 23,630	\$ 23,630	none	none	\$ 11.40	\$ 11.40
Cambridge	\$ 25,311	\$ 21,586	\$ 21,586	\$ 15,813	\$ 15,813	\$ 11.90	\$ 11.90
Guelph	\$ 25,615	\$ 19,933	\$ 19,933	\$ 12,259	\$ 16,448	\$ 11.72	\$ 5.79
Waterloo	\$ 27,730	\$ 19,847	\$ 19,847	\$ 15,196	\$ 17,107	\$ 15.04	\$ 15.04
Hamilton	\$ 27,752	\$ 20,064	\$ 20,064	\$ 11,793	\$ 17,369	\$ 19.18	\$ 7.02
Barrie	\$ 28,377	\$ 24,768	\$ 24,768	\$ 14,524	\$ 17,042	\$ 16.53	\$ 10.70
Oshawa	\$ 29,109	\$ 23,857	\$ 23,857	\$ 12,118	\$ 18,780	\$ 21.41	\$ 4.75
Innisfil	\$ 29,813	\$ 26,844	\$ 26,844	\$ 15,766	\$ 19,071	\$ 10.79	\$ 10.79
Pickering	\$ 31,918	\$ 25,499	\$ 25,499	\$ 13,256	\$ 19,046	\$ 22.41	\$ 8.66
Whitby	\$ 32,893	\$ 27,389	\$ 27,389	\$ 13,497	\$ 21,312	\$ 18.50	\$ 4.75
Ajax	\$ 33,874	\$ 27,661	\$ 27,661	\$ 13,632	\$ 20,222	\$ 21.90	\$ 8.15
Mississauga	\$ 35,265	\$ 35,265	\$ 35,265	\$ 14,672	\$ 26,591	\$ 14.95	\$ 11.28
Clarington	\$ 35,893	\$ 30,353	\$ 23,989	\$ 14,886	\$ 22,942	\$ 24.07	\$ 7.58
Burlington	\$ 36,371	\$ 28,833	\$ 22,085	\$ 16,373	\$ 21,822	\$ 20.86	\$ 16.29
Caledon	\$ 37,967	\$ 33,866	\$ 33,866	\$ 15,582	\$ 26,724	\$ 13.30	\$ 10.77
Georgina	\$ 38,262	\$ 32,595	\$ 32,595	\$ 16,916	\$ 24,882	\$ 38.72	\$ 16.03
Halton Hills	\$ 42,418	\$ 34,828	\$ 24,820	\$ 18,087	\$ 24,592	\$ 18.93	\$ 15.35
Brampton	\$ 43,129	\$ 39,019	\$ 39,019	\$ 17,208	\$ 14,359	\$ 13.21	\$ 10.68
East Gwillimbury	\$ 44,921	\$ 37,514	\$ 37,514	\$ 19,282	\$ 28,284	\$ 30.24	\$ 17.55
Milton	\$ 45,143	\$ 36,134	\$ 36,134	\$ 19,933	\$ 28,105	\$ 22.22	\$ 19.92
King	\$ 45,299	\$ 38,090	\$ 38,090	\$ 19,322	\$ 28,356	\$ 31.15	\$ 18.46
Richmond Hill	\$ 45,433	\$ 37,726	\$ 37,726	\$ 19,798	\$ 28,849	\$ 30.99	\$ 20.61
Whitchurch-Stouffville	\$ 46,010	\$ 37,905	\$ 37,905	\$ 20,635	\$ 29,928	\$ 36.42	\$ 17.72
Vaughan	\$ 46,242	\$ 38,840	\$ 38,840	\$ 22,160	\$ 29,214	\$ 29.09	\$ 16.40
Oakville	\$ 47,249	\$ 37,502	\$ 31,882	\$ 20,003	\$ 29,697	\$ 19.52	\$ 19.52
Newmarket	\$ 47,339	\$ 38,115	\$ 29,159	\$ 18,780	\$ 27,692	\$ 28.90	\$ 16.21
Aurora	\$ 48,798	\$ 40,136	\$ 40,136	\$ 21,622	\$ 30,916	\$ 29.56	\$ 16.87
Markham	\$ 52,892	\$ 43,326	\$ 43,326	\$ 21,915	\$ 33,631	\$ 28.11	\$ 15.35
Average	\$ 22,496	\$ 18,068	\$ 17,608	\$ 10,502	\$ 13,970	\$ 12.89	\$ 8.43
Median	\$ 19,232	\$ 14,279	\$ 14,567	\$ 9,415	\$ 11,555	\$ 11.72	\$ 7.33
Minimum	\$ 2,641	\$ 1,954	\$ 1,954	\$ 1,069	\$ 1,649	\$ 0.88	\$ 0.40
Maximum	\$ 52,892	\$ 43,326	\$ 43,326	\$ 22,160	\$ 33,631	\$ 38.72	\$ 20.61

2011 Development Charges—Grouped by Location

North Ontario

	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.
Fort Frances	none	none	none	none	none	none	none
Kenora	none	none	none	none	none	none	none
Sault Ste. Marie	none	none	none	none	none	none	none
Seguin	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	\$ 6,160	\$ 5,082	\$ 5,082	\$ 2,938	\$ 2,938	\$ 1.82	\$ 1.82
Greater Sudbury	\$ 11,597	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7,243	\$ 7.36	\$ 3.16
North Average	\$ 8,879	\$ 6,163	\$ 6,163	\$ 5,091	\$ 5,091	\$ 4.59	\$ 2.49

Simcoe/Muskoka/Dufferin Area

	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.
Huntsville	\$ 18,901	\$ 16,676	\$ 16,676	\$ 8,571	\$ 13,202	\$ 3.62	\$ 2.55
Bracebridge	\$ 19,415	\$ 17,079	\$ 17,079	\$ 8,653	\$ 12,812	\$ 7.67	\$ 7.67
Penetanguishene	\$ 21,112	\$ 16,382	\$ 16,382	\$ 14,537	\$ 14,537	\$ 2.92	\$ 2.92
Gravenhurst	\$ 21,186	\$ 14,750	\$ 19,016	\$ 9,456	\$ 14,352	\$ 5.29	\$ 5.29
Orangeville	\$ 22,203	\$ 18,619	\$ 18,619	\$ 9,217	\$ 12,904	\$ 7.80	\$ 7.80
Barrie	\$ 28,377	\$ 24,768	\$ 24,768	\$ 14,524	\$ 17,042	\$ 16.53	\$ 10.70
Innisfil	\$ 29,813	\$ 26,844	\$ 26,844	\$ 15,766	\$ 19,071	\$ 10.79	\$ 10.79
Simcoe/Musk./Duff. Avg.	\$ 23,001	\$ 19,303	\$ 19,912	\$ 11,532	\$ 14,846	\$ 7.80	\$ 6.82

Niagara/Hamilton

	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units < 2 per unit	Apartment units >=2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
St. Catharines	\$ 9,090	\$ 6,368	\$ 6,368	\$ 5,356	\$ 5,356	\$ 8.59	\$ 2.20
Pelham	\$ 15,400	\$ 10,920	\$ 10,920	\$ 7,963	\$ 9,328	\$ 8.59	\$ 2.20
Thorold	\$ 15,413	\$ 10,733	\$ 10,733	\$ 8,085	\$ 8,908	\$ 11.37	\$ 4.98
Welland	\$ 15,605	\$ 11,449	\$ 11,449	\$ 8,227	\$ 9,729	\$ 12.85	\$ 6.46
Wainfleet	\$ 15,804	\$ 10,872	\$ 10,872	\$ 7,956	\$ 9,307	\$ 12.55	\$ 6.16
West Lincoln	\$ 15,946	\$ 10,547	\$ 10,547	\$ 7,767	\$ 9,021	\$ 11.14	\$ 4.75
Port Colborne	\$ 17,025	\$ 11,875	\$ 11,875	\$ 8,536	\$ 10,188	\$ 11.56	\$ 3.49
Niagara-on-the-Lake	\$ 17,779	\$ 13,169	\$ 13,169	\$ 9,226	\$ 11,265	\$ 13.20	\$ 6.81
Niagara Falls	\$ 19,182	\$ 13,096	\$ 13,096	\$ 10,847	\$ 10,847	\$ 13.06	\$ 6.67
Grimsby	\$ 19,281	\$ 13,410	\$ 13,410	\$ 9,415	\$ 11,555	\$ 13.30	\$ 6.91
Fort Erie	\$ 19,662	\$ 16,940	\$ 15,403	\$ 9,750	\$ 15,623	\$ 15.95	\$ 9.56
Lincoln	\$ 23,623	\$ 16,925	\$ 16,925	\$ 11,451	\$ 14,619	\$ 16.12	\$ 9.73
Hamilton	\$ 27,752	\$ 20,064	\$ 20,064	\$ 11,793	\$ 17,369	\$ 19.18	\$ 7.02
Niagara/Ham. Average	\$ 17,812	\$ 12,798	\$ 12,679	\$ 8,952	\$ 11,009	\$ 12.88	\$ 5.92

2011 Development Charges—Grouped by Location

Eastern Ontario

	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units < 2 per unit	Apartment units >=2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Brockville	none	none	none	none	none	none	none
Cornwall	none	none	none	none	none	none	none
Quinte West	\$ 5,124	\$ 3,233	\$ 3,233	\$ 1,876	\$ 3,265	\$ 2.49	\$ 2.49
Kawartha Lakes	\$ 6,307	\$ 4,089	\$ 4,089	\$ 2,891	\$ 4,286	\$ 5.48	\$ 5.48
Prince Edward County	\$ 7,191	\$ 5,325	\$ 5,325	\$ 2,996	\$ 3,688	\$ 2.44	\$ 2.44
Belleville	\$ 7,607	\$ 5,286	\$ 5,286	\$ 3,095	\$ 5,391	\$ 3.76	none
Peterborough	\$ 9,154	\$ 7,916	\$ 7,916	\$ 5,338	\$ 5,338	\$ 4.08	none
Kingston	\$ 15,075	\$ 11,437	\$ 11,437	\$ 6,771	\$ 9,590	\$ 12.60	\$ 7.31
Ottawa	\$ 15,752	\$ 11,808	\$ 11,808	\$ 7,345	\$ 9,560	\$ 12.14	\$ 7.35
Eastern Average	\$ 9,459	\$ 7,013	\$ 7,013	\$ 4,330	\$ 5,874	\$ 6.14	\$ 5.01

Southwest Ontario

	Single Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units < 2 per unit	Apartment units >=2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
St. Marys	\$ 2,641	\$ 1,954	\$ 1,954	\$ 1,069	\$ 1,649	none	none
Chatham-Kent	\$ 3,266	\$ 2,483	\$ 2,483	\$ 1,247	\$ 2,449	\$ 3.30	\$ 1.47
Central Elgin	\$ 4,733	\$ 3,623	\$ 3,623	\$ 2,677	\$ 2,677	\$ 2.34	none
Middlesex Centre	\$ 5,210	\$ 3,653	\$ 3,653	\$ 2,271	\$ 3,003	\$ 1.00	\$ 0.40
Sarnia	\$ 5,643	\$ 4,239	\$ 4,239	\$ 2,535	\$ 3,554	\$ 4.38	\$ 4.38
Kingsville	\$ 5,915	\$ 4,856	\$ 4,856	\$ 2,748	\$ 4,032	\$ 0.88	\$ 0.88
Meaford	\$ 6,392	\$ 5,576	\$ 5,576	\$ 5,576	\$ 5,576	\$ 1.32	\$ 0.53
St. Thomas	\$ 6,857	\$ 5,576	\$ 5,576	\$ 2,886	\$ 4,319	\$ 5.32	\$ 2.03
Lambton Shores	\$ 9,985	\$ 8,593	\$ 8,593	\$ 4,496	\$ 6,365	\$ 5.48	\$ 5.48
Tecumseh	\$ 11,844	\$ 8,642	\$ 8,642	\$ 5,512	\$ 7,077	\$ 4.71	\$ 3.28
Leamington	\$ 12,906	\$ 8,793	\$ 8,793	\$ 5,607	\$ 7,202	\$ 1.05	\$ 1.05
Stratford	\$ 13,265	\$ 9,795	\$ 9,795	\$ 5,230	\$ 7,604	\$ 2.08	none
Wellesley	\$ 13,740	\$ 10,113	\$ 10,113	\$ 8,643	\$ 8,643	\$ 9.81	\$ 9.81
Brantford	\$ 14,661	\$ 10,228	\$ 10,228	\$ 7,026	\$ 7,943	\$ 5.00	\$ 5.00
Windsor	\$ 16,378	\$ 12,726	\$ 12,726	\$ 8,515	\$ 8,515	\$ 3.50	none
North Dumfries	\$ 16,113	\$ 12,486	\$ 12,486	\$ 11,016	\$ 11,016	\$ 9.81	\$ 9.81
Tillsonburg	\$ 16,453	\$ 13,807	\$ 13,807	\$ 7,508	\$ 10,022	\$ 3.39	none
Woolwich	\$ 18,113	\$ 13,625	\$ 13,625	\$ 10,775	\$ 11,403	\$ 11.42	\$ 11.42
Wilmot	\$ 19,998	\$ 15,326	\$ 15,326	\$ 11,612	\$ 13,856	\$ 12.86	\$ 11.34
London	\$ 22,599	\$ 16,317	\$ 16,317	\$ 9,835	\$ 13,630	\$ 15.19	none
Kitchener	\$ 23,149	\$ 16,615	\$ 16,615	\$ 13,978	\$ 13,978	\$ 14.27	\$ 14.27
The Blue Mountains	\$ 23,630	\$ 23,630	\$ 23,630			\$ 11.40	\$ 11.40
Cambridge	\$ 25,311	\$ 21,586	\$ 21,586	\$ 15,813	\$ 15,813	\$ 11.90	\$ 11.90
Guelph	\$ 25,615	\$ 19,933	\$ 19,933	\$ 12,259	\$ 16,448	\$ 11.72	\$ 5.79
Waterloo	\$ 27,730	\$ 19,847	\$ 19,847	\$ 15,196	\$ 17,107	\$ 15.04	\$ 15.04
Southwest Average	\$ 14,086	\$ 10,961	\$ 10,961	\$ 7,251	\$ 8,495	\$ 6.97	\$ 6.59

2011 Development Charges—Grouped by Location

GTA Municipalities

	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.
Toronto	\$ 14,569	\$ 11,784	\$ 11,784	\$ 6,367	\$ 9,584	\$ 10.61	\$ 0.58
Oshawa	\$ 29,109	\$ 23,857	\$ 23,857	\$ 12,118	\$ 18,780	\$ 21.41	\$ 4.75
Pickering	\$ 31,918	\$ 25,499	\$ 25,499	\$ 13,256	\$ 19,046	\$ 22.41	\$ 8.66
Whitby	\$ 32,893	\$ 27,389	\$ 27,389	\$ 13,497	\$ 21,312	\$ 18.50	\$ 4.75
Ajax	\$ 33,874	\$ 27,661	\$ 27,661	\$ 13,632	\$ 20,222	\$ 21.90	\$ 8.15
Mississauga	\$ 35,265	\$ 35,265	\$ 35,265	\$ 14,672	\$ 26,591	\$ 14.95	\$ 11.28
Clarington	\$ 35,893	\$ 30,353	\$ 23,989	\$ 14,886	\$ 22,942	\$ 24.07	\$ 7.58
Burlington	\$ 36,371	\$ 28,833	\$ 22,085	\$ 16,373	\$ 21,822	\$ 20.86	\$ 16.29
Caledon	\$ 37,967	\$ 33,866	\$ 33,866	\$ 15,582	\$ 26,724	\$ 13.30	\$ 10.77
Georgina	\$ 38,262	\$ 32,595	\$ 32,595	\$ 16,916	\$ 24,882	\$ 38.72	\$ 16.03
Halton Hills	\$ 42,418	\$ 34,828	\$ 24,820	\$ 18,087	\$ 24,592	\$ 18.93	\$ 15.35
Brampton	\$ 43,129	\$ 39,019	\$ 39,019	\$ 17,208	\$ 14,359	\$ 13.21	\$ 10.68
East Gwillimbury	\$ 44,921	\$ 37,514	\$ 37,514	\$ 19,282	\$ 28,284	\$ 30.24	\$ 17.55
Milton	\$ 45,143	\$ 36,134	\$ 36,134	\$ 19,933	\$ 28,105	\$ 22.22	\$ 19.92
King	\$ 45,299	\$ 38,090	\$ 38,090	\$ 19,322	\$ 28,356	\$ 31.15	\$ 18.46
Richmond Hill	\$ 45,433	\$ 37,726	\$ 37,726	\$ 19,798	\$ 28,849	\$ 30.99	\$ 20.61
Whitchurch-Stouffville	\$ 46,010	\$ 37,905	\$ 37,905	\$ 20,635	\$ 29,928	\$ 36.42	\$ 17.72
Vaughan	\$ 46,242	\$ 38,840	\$ 38,840	\$ 22,160	\$ 29,214	\$ 29.09	\$ 16.40
Oakville	\$ 47,249	\$ 37,502	\$ 31,882	\$ 20,003	\$ 29,697	\$ 19.52	\$ 19.52
Newmarket	\$ 47,339	\$ 38,115	\$ 29,159	\$ 18,780	\$ 27,692	\$ 28.90	\$ 16.21
Aurora	\$ 48,798	\$ 40,136	\$ 40,136	\$ 21,622	\$ 30,916	\$ 29.56	\$ 16.87
Markham	\$ 52,892	\$ 43,326	\$ 43,326	\$ 21,915	\$ 33,631	\$ 28.11	\$ 15.35
GTA Average	\$ 40,045	\$ 33,465	\$ 31,752	\$ 17,093	\$ 24,797	\$ 23.87	\$ 13.34

Summary by Geographic Location

- There are clear trends across Ontario in terms of the DC practices and costs, with the lowest DCs generally in the North and East and the highest DCs in the GTA
- 6 of the 8 North municipalities in the study do not have Development Charges
- Brockville and Cornwall in the Eastern Ontario municipalities have no DCs. Of the remaining Eastern municipalities, 2 exempt Industrial properties
- All Niagara/Hamilton municipalities charge DCs for all types of properties
- 6 of the Southwest municipalities exempt industrial properties from DCs to promote employment

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*.

2011 Building Permit Fees (sorted alphabetically)

Municipality	Residential m ²	Retail / m ² (finished)	Industrial / m ² (finished)
Ajax	\$9.00 /m ²	\$11.00	\$6.60
Aurora	\$11.00 /m ²	\$5.50	\$5.50
Barrie	\$10.75 /m ²	\$13.00	\$8.25
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$14.85 /m ²	\$10/\$1000	\$10/\$1,000
Brampton	\$10.50 /m ²	\$14.50	\$9.50
Brantford	\$9.91 /m ²	\$9.37	\$7.00
Brockville	\$1,100 (base fee)/unit plus \$5.38 /m ² in	\$5.38	\$5.38
Burlington	up to 300 m ² \$9.80 /m ² , then \$12.63 /m ²	\$13.98	up to 4650 m ² \$7.66, then \$5.24 /m ²
Caledon	\$10.20 /m ²	\$10.30	> 465 m ² \$5.35 /m ²
Cambridge	\$13.45 /m ²	\$15.06	\$9.36
Central Elgin	\$1,000 up to 137 m ² + \$7.32 /m ²	\$6.67 /m ² >225 m ²	\$6.67 /m ² >225 m ²
Chatham-Kent	\$10.76 /m ² above grade, \$6.46 /m ² below grade, \$2.15 /m ² attached garage	\$11.50/\$1000	\$11.50/\$1000
Clarington	\$10.62 /m ²	\$13.79	\$11.31
Cornwall	\$1.08 /m ²	\$2.50/\$1,000	\$2.50/\$1,000
East Gwillimbury	\$15.38 /m ²	\$11.62	\$10.22
Fort Erie	\$10.01 /m ²	\$9.68	\$8.50
Fort Frances	\$51.87 1st \$1,000, \$10.37 each additional \$1,000	\$10.37 each additional \$1,000	\$51.87 1st \$1,000, \$10.37 each additional \$1,000
Georgina	\$9.47 /m ² up to 158 m ² , \$11.30 /m ²	\$9.47	\$9.47
Gravenhurst	\$13.77 /m ²	\$10.61/\$1000	\$10.61/\$1000
Greater Sudbury	\$10.70/\$1,000	\$10.70/\$1,000	\$10.70/\$1,000
Grimsby	\$9.04 /m ²	\$9.36	\$5.60
Guelph	\$11.62 /m ²	\$12.91	\$8.07
Halton Hills	\$14.50 /m ²	\$13.55	\$8.62
Hamilton	\$12.84 /m ²	\$14.07	\$9.86/m ² <4,650 m ² ,
Huntsville	\$15.60 /m ²	\$10.00/\$1000	\$10.00/\$1000
Innisfil	\$9.42 /m ²	\$8.31	\$5.54
Kawartha Lakes	\$10.31 /m ²	\$10.31	\$7.56
Kenora	\$5.38 /m ²	\$5.92	\$4.84
King	\$3,500 / dwelling unit with a floor area up to 511 m ² , \$6.89 /m ² over 511m ²	up to 232 m ² or \$11.84 /m ²	\$2,750 with a floor area up to 232 m ² or \$11.84 /m ²
Kingston	\$12/\$1,000	\$12/\$1,000	\$12/\$1,000
Kingsville	\$9.15 /m ²	\$10.25/\$1,000	\$10.25/\$1,000
Kitchener	\$12.70 /m ²	\$14.63	\$8.61
Lambton Shores	\$ 7.00 /m ²	\$7.00	none
Leamington	\$8.07 /m ²	\$5.92	\$5.92
Lincoln	\$12.80/ m ²	\$11.84	\$7.53
London	\$ 7.30 /m ²	\$8.00	\$5.80
Markham	\$11.80 /m ²	\$11.08	\$9.06
Meaford	\$11.41 /m ²	\$9.79	\$6.35
Middlesex	\$7.10 /m ²	\$7.74	\$7.74
Milton	\$9.83 /m ²	\$9.00	\$6.00
Mississauga	\$11.05 /m ²	\$10.75	\$7.80 /m ² , < 2000 m ²
Newmarket	\$14.50 /m ²	\$8.88	\$8.66
Niagara Falls	\$10.13 /m ²	\$12.67	\$11.61
Niagara-on-the-Lake	\$14.53 /m ²	\$18.93	\$9.58

2011 Building Permit Fees (sorted alphabetically)

Municipality	Residential m ²	Retail / m ² (finished)	Industrial / m ² (finished)
North Bay	\$14.63 /m ²	\$11.23 per \$1,000	\$11.23 per \$1,000
North Dumfries	\$10.00 /m ²	\$8.50	\$7.32
Oakville	\$13.49 /m ²	\$18.76	\$11.28 /m ² > 15,000 m ²
Orangeville	\$14.50/\$1000	\$14.50/\$1000	\$9.50/\$1000
Oshawa	\$10.60 /m ²	\$12.25	\$10.27
Ottawa	\$12.00/\$1000	\$12.00/\$1000	\$12.00/\$1000
Pelham	\$14.21 /m ²	\$16.80	\$16.80
Penetanguishene	\$9.79 /m ²	\$4.20	\$4.20
Peterborough	\$13.02 /m ²	\$14.21	\$14.21
Pickering	\$10.00 /m ²	\$8.25	\$6.20
Port Colborne	\$8.61 /m ²	\$8.07	\$4.84
Prince Edward County	\$100 + \$7.50 /m ²	\$100 + \$8 /m ²	\$100 + \$2 /m ²
Quinte West	\$9.00 /m ²	\$9.00	\$4.50
Richmond Hill	\$9.50 /m ²	\$10.00	\$8.10
Sarnia	\$54 + \$8.10/\$1000	\$54 + \$13.25/\$1000	\$54 + \$8.10/\$1000
Sault Ste. Marie	\$13.00 /m ²	\$11.50	\$9.50 /m ² < 7,500 m ² , > 7,500 m ² , \$8.50
Seguin	\$11 /\$1000 value	\$11 /\$1000 value	\$11 /\$1000 value
St. Catharines	\$9.68 /m ²	\$9.15 m ² 929-4647 then \$8.61 /m ² > 4647 m ²	m ² 929-4647 then \$6.46 /m ² > 4647 m ²
St. Marys	\$1,760/unit up to 186 m ² over 186 m ² \$9.47 m ²	\$2,640 up to 232 m ² + \$10.76/m ² > 232 m ²	\$2,640 up to 232 m ² + \$10.76/m ² > 232 m ²
St. Thomas	\$25 first \$1,000, \$7 each additional \$1,000	\$25 first \$1,000, \$7 each additional \$1,000	\$25 first \$1,000, \$7 each additional \$1,000
Stratford	\$11.41 /m ²	\$10.87	\$9.58
Tecumseh	\$9.68 /m ²	\$9.15	\$7.53
The Blue Mountains	\$13.70 /m ²	\$10.34	\$5.50
Thorold	\$11.84 /m ²	\$12.05	\$7.75
Thunder Bay	\$10 /\$1000 value	\$10 /\$1000 value	\$10 /\$1000 value
Tillsonburg	\$45 1st \$1,000 + \$10/\$1,000	\$45 1st \$1,000 + \$10/\$1,000	\$45 1st \$1,000 + \$10/\$1,000
Timmins	\$50 + \$11/\$1000	\$50 + \$11/\$1000	\$50 + \$11/\$1000
Toronto	\$45.77 + \$15.08 /m ²	\$16.87	\$13.82 /m ² < 7,500 m ² , \$12.21 > 7,500 m ²
Vaughan	\$9.75 /m ²	\$9.25	\$7.65
Wainfleet	up to 195 m ² \$1,900, \$11.84 m ² > 195	up to 232 m ² \$2,300,	up to 232 m ² \$2,300, over
Waterloo	\$8.61 /m ²	\$10.22	\$5.92
Welland	\$10.33 /m ²	\$10.33	\$6.67
Wellesley	\$9.47 /m ²	\$11.30	\$7.10
West Lincoln	\$11.69 /m ²	\$11.38	\$8.48
Whitby	\$8.50 /m ²	\$10.01	\$8.18
Whitchurch-Stouffville	\$7.53 /m ²	\$7.53	\$6.35
Wilmot	\$12.91 /m ²	\$13.45	\$6.46
Windsor	\$10.22 m ² + \$400	\$13.99	\$9.68
Woolwich	\$7.32 /m ²	\$4.84	\$4.30

2011 Building Permit Fees (sorted by Location)

Municipality	Residential 167 m2 property - \$162,000 Value	Building Code Act Reserve
Cornwall	\$ 180	
Brockville	\$ 1,100	
Prince Edward County	\$ 1,353	
Quinte West	\$ 1,503	
Belleville	\$ 1,620	
Kawartha Lakes	\$ 1,722	
Kingston	\$ 1,944	\$ 4,739,185
Ottawa	\$ 1,944	\$ 38,063,020
Peterborough	\$ 2,174	\$ 48,093
Eastern Average	\$ 1,504	
Whitchurch-Stouffville	\$ 1,258	\$ 2,429,144
Whitby	\$ 1,420	\$ 747,760
Ajax	\$ 1,503	\$ 1,215,049
Richmond Hill	\$ 1,587	
Georgina	\$ 1,598	
Vaughan	\$ 1,628	
Burlington	\$ 1,637	
Milton	\$ 1,642	\$ 5,406,785
Pickering	\$ 1,670	
Caledon	\$ 1,703	\$ 658,823
Brampton	\$ 1,754	\$ 7,376,748
Oshawa	\$ 1,770	
Clarington	\$ 1,774	\$ 3,043
Aurora	\$ 1,837	
Mississauga	\$ 1,845	
Markham	\$ 1,971	
Oakville	\$ 2,253	
Halton Hills	\$ 2,422	\$ 271,681
Newmarket	\$ 2,422	
Toronto	\$ 2,564	\$ 11,168,476
East Gwillimbury	\$ 2,568	
King	\$ 3,500	
GTA Average	\$ 1,924	
Port Colborne	\$ 1,438	
Grimsby	\$ 1,510	
St. Catharines	\$ 1,617	\$ 899,938
Fort Erie	\$ 1,672	
Niagara Falls	\$ 1,692	
Welland	\$ 1,725	
Wainfleet	\$ 1,900	
West Lincoln	\$ 1,952	
Thorold	\$ 1,977	
Lincoln	\$ 2,138	\$ 123,979
Hamilton	\$ 2,144	\$ 7,376,497
Pelham	\$ 2,373	
Niagara-on-the-Lake	\$ 2,427	\$ 42,358
Niagara/Hamilton Avg	\$ 1,889	

Municipality	Residential 167 m2 property - \$162,000 Value	Building Code Act Reserve
Kenora	\$ 898	
Thunder Bay	\$ 1,620	
Fort Frances	\$ 1,721	
Greater Sudbury	\$ 1,733	\$ 7,426,488
Seguin	\$ 1,782	
Timmins	\$ 1,832	
Sault Ste. Marie	\$ 2,171	\$ 1,625,242
North Bay	\$ 2,443	\$ 504,662
North Average	\$ 1,775	
Innisfil	\$ 1,573	
Penetanguishene	\$ 1,635	\$ 1,074
Barrie	\$ 1,795	
Gravenhurst	\$ 2,300	
Orangeville	\$ 2,349	
Bracebridge	\$ 2,480	
Huntsville	\$ 2,605	
Simcoe/Musk./Duff. Avg	\$ 2,105	
St. Thomas	\$ 1,152	\$ 202,235
Lambton Shores	\$ 1,169	
Middlesex	\$ 1,186	
London	\$ 1,219	\$ -
Central Elgin	\$ 1,220	
Woolwich	\$ 1,222	\$ 679,353
Leamington	\$ 1,348	
Sarnia	\$ 1,366	\$ 1,079,056
Waterloo	\$ 1,438	\$ 5,407,044
Kingsville	\$ 1,527	
Wellesley	\$ 1,581	\$ 320,541
Tecumseh	\$ 1,617	
Brantford	\$ 1,655	\$ 1,684,417
Tillsonburg	\$ 1,655	
North Dumfries	\$ 1,670	
St. Marys	\$ 1,760	
Chatham-Kent	\$ 1,800	\$ 474,968
Stratford	\$ 1,905	
Meaford	\$ 1,905	
Guelph	\$ 1,941	
Windsor	\$ 2,107	\$ (7,156,257)
Kitchener	\$ 2,121	\$ 4,163,009
Wilmot	\$ 2,156	\$ 122,257
Cambridge	\$ 2,246	\$ 760,719
The Blue Mountains	\$ 2,288	
Southwest Average	\$ 1,650	

2011 Commercial Solid Waste Tipping Fees
(Sorted by 2011 Fee per Tonne)

Municipality or Region	2007 Per Tonne	2008 Per Tonne	2009 Per Tonne	2010 Per Tonne	2011 Per Tonne
Kenora	N/A	N/A	N/A	N/A	\$ 30
Thunder Bay	\$ 40	\$ 42	\$ 45	\$ 47	\$ 50
Timmins	N/A	N/A	\$ 30	\$ 35	\$ 50
Essex County	\$ 56	\$ 51	\$ 53	\$ 55	\$ 56
Cornwall	\$ 49	\$ 55	\$ 55	N/A	\$ 60
Chatham-Kent	\$ 97	\$ 97	\$ 60	\$ 60	\$ 60
Windsor	\$ 56	\$ 57	\$ 92	\$ 60	\$ 61
Fort Frances	N/A	N/A	N/A	N/A	\$ 62
Oxford County	\$ 50	\$ 60	\$ 61	\$ 62	\$ 62
Greater Sudbury	\$ 60	\$ 60	\$ 60	\$ 63	\$ 63
Brantford	\$ 60	\$ 65	\$ 65	\$ 65	\$ 65
Guelph	N/A	N/A	\$ 70	\$ 70	\$ 70
Sault Ste. Marie	\$ 65	\$ 65	\$ 65	\$ 65	\$ 70
Stratford	\$ 59	\$ 65	\$ 65	\$ 71	\$ 72
Waterloo Region	\$ 60	\$ 64	\$ 68	\$ 70	\$ 72
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
North Bay	\$ 60	\$ 60	\$ 65	\$ 68	\$ 75
Peel Region	\$ 80	\$ 80	\$ 80	\$ 80	\$ 80
Niagara Region	\$ 70	\$ 70	\$ 80	\$ 90	\$ 90
Peterborough	\$ 85	\$ 85	\$ 85	\$ 85	\$ 90
Kawartha Lakes	\$ 85	\$ 85	\$ 85	\$ 90	\$ 95
Ottawa	\$ 75	\$ 85	\$ 90	\$ 94	\$ 96
Belleville	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99
Toronto	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
York Region	\$ 87	\$ 90	\$ 100	\$ 100	\$ 100
Kingston	\$ 71	\$ 110	\$ 110	\$ 110	\$ 101
Simcoe County	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115
Hamilton	\$ 105	\$ 113	\$ 113	\$ 115	\$ 118
Durham Region	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
Muskoka	\$ 105	\$ 110	\$ 115	\$ 118	\$ 121
Barrie	\$ 105	\$ 108	\$ 115	\$ 118	\$ 122
Halton Region	\$ 98	\$ 108	\$ 134	\$ 143	\$ 143
Average	\$ 78	\$ 82	\$ 82	\$ 84	\$ 83
Median	\$ 75	\$ 83	\$ 80	\$ 80	\$ 75

The 2011 commercial solid waste tipping fees range from \$30 in Kenora to a high of \$143 in Halton Region.

2011 Transit Fares

Municipality	Cash Fares			Monthly Passes			
	Adult	Student	Senior	Adult	Student	Senior	
Barrie	\$ 2.75	\$ 2.75	\$ 2.40	\$ 77.00	\$ 59.50	\$ 50.50	
Belleville	\$ 2.25	\$ 1.90	\$ 1.90	\$ 72.00	\$ 57.00	\$ 50.00	
Brampton	\$ 3.25	\$ 3.00	\$ 1.00	\$107.00	\$100.00	\$ 47.00	
Brantford	\$ 2.50	\$ 2.50	\$ 2.50	\$ 63.00	\$ 48.00	\$ 48.00	
Brockville	\$ 2.00	\$ 2.00	\$ 2.00	\$ 55.00	\$ 55.00	\$ 55.00	
Burlington	\$ 3.00	\$ 3.00	\$ 3.00	\$ 88.00	\$ 64.00	\$ 54.00	
Chatham-Kent	\$ 2.00	\$ 1.75	\$ 1.75	\$ 35.00	\$ 27.00	\$ 27.00	22 rides
Cornwall	\$ 2.50	\$ 2.50	\$ 2.50	\$ 59.00	\$ 52.00	\$ 36.00	
Durham Region	\$ 2.90	\$ 2.90	\$ 1.90	\$ 97.00	\$ 81.50	\$ 39.00	
Fort Erie	\$ 2.00	\$ 2.00	\$ 2.00				
Greater Sudbury	\$ 2.60	\$ 2.60	\$ 2.00	\$ 74.00	\$ 68.00	\$ 45.00	
Guelph	\$ 2.75	\$ 2.75	\$ 2.75	\$ 72.00	\$ 62.00	\$ 60.00	
Hamilton	\$ 2.55	\$ 2.55	\$ 2.55	\$ 87.00	\$ 71.00	\$ 87.00	
Huntsville	\$ 2.00	\$ 1.00	\$ 2.00	\$ 50.00	\$ 25.00	\$ 50.00	
Kawartha Lakes *	\$ 2.00	\$ 1.50	\$ 1.50	\$ 60.00	\$ 50.00	\$ 50.00	
Kenora	\$ 2.00	\$ 2.00	\$ 2.00	\$ 50.00	\$ 50.00	\$ 50.00	30 rides
Kingston	\$ 2.50	\$ 2.25	\$ 2.25	\$ 68.25	\$ 50.50	\$ 46.25	
Leamington	\$ 2.00	\$ 1.00	\$ 1.75	\$ 30.00	\$ 30.00	\$ 30.00	22 rides
London ^	\$ 2.75	\$ 2.75	\$ 2.75	\$ 81.00	\$ 70.00	\$ 57.50	
Milton	\$ 2.75	\$ 2.75	\$ 2.75	\$ 60.00	\$ 45.00	\$ 42.00	
Mississauga	\$ 3.00	\$ 3.00	\$ 3.00	\$116.00	\$116.00	\$ 44.00	
Niagara Falls	\$ 2.50	\$ 2.25	\$ 2.25	\$ 70.00	\$ 54.00	\$ 54.00	
North Bay	\$ 2.25	\$ 2.25	\$ 2.25	\$ 80.00	\$ 65.00	\$ 55.00	
Oakville	\$ 3.00	\$ 3.00	\$ 3.00	\$ 94.00	\$ 60.00	\$ 50.00	
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 35.00	\$ 25.00	\$ 25.00	
Ottawa	\$ 3.25	\$ 3.25	\$ 3.25	\$ 94.00	\$ 75.00	\$ 37.00	
Peterborough	\$ 2.25	\$ 2.25	\$ 2.25	\$ 55.00	\$ 50.00	\$ 33.00	
Port Colborne	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.00	\$ 59.00	\$ 52.00	
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 30.00	\$ 25.00	\$ 25.00	
Sarnia	\$ 2.25	\$ 2.25	\$ 2.25	\$ 60.00	\$ 60.00	\$ 60.00	
Sault Ste. Marie	\$ 2.25	\$ 2.25	\$ 2.25	\$ 56.00	\$ 56.00	\$ 46.00	
St. Catharines	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 50.00	\$ 50.00	
St. Thomas	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 50.00	\$ 50.00	
Stratford	\$ 2.50	\$ 2.25	\$ 2.25	\$ 55.00	\$ 45.00	\$ 45.00	
Tecumseh	\$ 2.00	\$ 1.00	\$ 1.50	\$ 35.00	\$ 25.00	\$ 30.00	
Thorold	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 50.00	\$ 50.00	
Thunder Bay	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.50	\$ 59.50	\$ 59.50	
Timmins	\$ 2.50	\$ 2.00	\$ 2.00	\$ 67.00	\$ 52.00	\$ 52.00	
Toronto	\$ 3.00	\$ 2.00	\$ 2.00	\$121.00	\$ 99.00	\$ 99.00	
Waterloo Region	\$ 2.50	\$ 2.50	\$ 2.50	\$ 60.00	\$ 50.00	\$ 50.00	
Welland	\$ 2.50	\$ 2.50	\$ 2.50	\$ 69.00	\$ 59.00	\$ 52.00	
Windsor	\$ 2.45	\$ 1.70	\$ 1.70	\$ 79.00	\$ 55.00	\$ 40.00	
York Region	\$ 3.25	\$ 3.25	\$ 3.25	\$105.00	\$ 75.00	\$ 46.00	
Average	\$ 2.49	\$ 2.29	\$ 2.25	\$ 69.64	\$ 56.67	\$ 48.30	
Median	\$ 2.50	\$ 2.50	\$ 2.25	\$ 69.00	\$ 55.00	\$ 50.00	
Minimum	\$ 2.00	\$ 1.00	\$ 1.00	\$ 30.00	\$ 25.00	\$ 25.00	
Maximum	\$ 3.25	\$ 3.25	\$ 3.25	\$121.00	\$116.00	\$ 99.00	
^ Post-secondary student							
* adult 12 tokens student/senior 14 tokens							

Tax Policies



Tax Policies

The relative tax burden in each class of property will be impacted by the type of tax policies implemented in each municipality. As such, an analysis of the 2011 tax policies that impact the relative tax position was completed and has been summarized to include the following:

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

Comparison of Tax Ratios

Tax ratios define each property class's rate of taxation in relation to the rate of the residential property class. The tax ratio for the residential class is set by the province at 1.00. The different relative burdens are reflected in the tax ratios. These relative burdens are used to calculate the municipal tax rate of each property class in relation to the residential class.

The “**Range of Fairness**” represents what the Province determines as a fair level of taxation for various types of properties compared to the tax burden on the Residential class.

According to the legislation, municipalities are not permitted to apply municipal levy increases on the Commercial, Industrial or Multi-Residential classes if the tax ratios for those classes exceed the prescribed “**Threshold Ratios**”. These threshold ratios define the average relative municipal tax for each property class in relation to the Residential/Farm class across the Province. For example, across Ontario, on average, Multi-Residential properties pay 2.74 times more municipal property taxes than their Residential counterparts.

Delegation

Under the rules and regulations established by the Province, upper and single tier municipalities are responsible for property tax policies. An exception to this rule is if an upper-tier municipality elects to delegate the property tax policy responsibility to its lower-tiers. Of the municipalities in this study, only the Region of Peel (consisting of the City of Brampton, City of Mississauga and Town of Caledon) delegated such authority to its lower-tier municipalities. Mississauga's ratios are different from the City of Brampton and the Town of Caledon.

Comparison of 2011 Tax Ratios

Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)	Industrial (Large)
Barrie	1.0394	1.4331	1.5163	
Belleville	2.5102	1.9191	2.4000	
Brantford	2.1355	1.9360	2.6300	
Brockville	1.7700	1.9580	2.6276	
Central Elgin *	2.3458	1.6376	2.2251	2.8318
Chatham-Kent	2.1488	1.9797	2.4349	
Dufferin	2.6802	1.2200	2.1984	
Durham	1.8665	1.4500	2.2598	
Essex *	1.9554	1.0820	1.9425	2.6861
Fort Frances	2.5427	2.0506	2.7818	5.0726
Greater Sudbury *	2.2667	2.1302	3.0255	3.4293
Grey	1.4412	1.3069	1.8582	
Guelph	2.3094	1.8400	2.6300	
Halton	2.2619	1.4565	2.3599	
Hamilton *	2.7400	1.9800	3.2690	3.8333
Kawartha Lakes	1.9797	1.2775	1.2775	
Kenora	1.7173	1.9300	2.0526	2.6698
Kingston	2.4834	1.9800	2.6300	
Lambton *	2.4000	1.6311	2.0535	3.0122
London	2.0877	1.9800	2.6300	
Middlesex Centre	1.7697	1.1449	1.7451	
Mississauga	1.7788	1.4098	1.5708	
Muskoka	1.0000	1.1000	1.1000	
Niagara	2.0440	1.7586	2.6300	
North Bay	2.2054	1.8822	1.4000	
Ottawa	1.7000	1.9568	2.6109	2.2421
Oxford	2.7400	1.9018	2.6300	
Peel (Brampton & Caledon)	1.7050	1.2971	1.4700	
Perth	1.7251	1.5463	2.4812	
Peterborough (City)	1.9472	1.7403	2.3232	
Prince Edward County	1.4402	1.1125	1.3895	
Quinte West	2.1300	1.5385	2.4460	2.6147
Sault Ste. Marie *	1.2597	1.8609	2.4007	3.4207
Seguin	0.9658	1.0760	2.2903	
Simcoe	1.5385	1.2521	1.5385	
St. Thomas *	2.4987	1.9475	2.2281	2.6774
Stratford *	2.1539	1.9759	3.0412	
Thunder Bay	2.7400	1.9527	2.4300	2.4650
Timmins *	1.6816	1.7501	2.1783	2.7114
Toronto *	3.3160	3.1340	3.2365	
Waterloo	1.9500	1.9500	1.9500	
Windsor *	2.4681	1.9178	2.3618	3.1086
York	1.0000	1.1431	1.3305	
Average	2.0102	1.6867	2.2229	3.0554
Minimum	0.9658	1.0760	1.1000	2.2421
Maximum	3.3160	3.1340	3.2690	5.0726
Provincial Threshold	2.7400	1.9800	2.6300	2.6300
Median	2.0440	1.7586	2.3232	2.7716

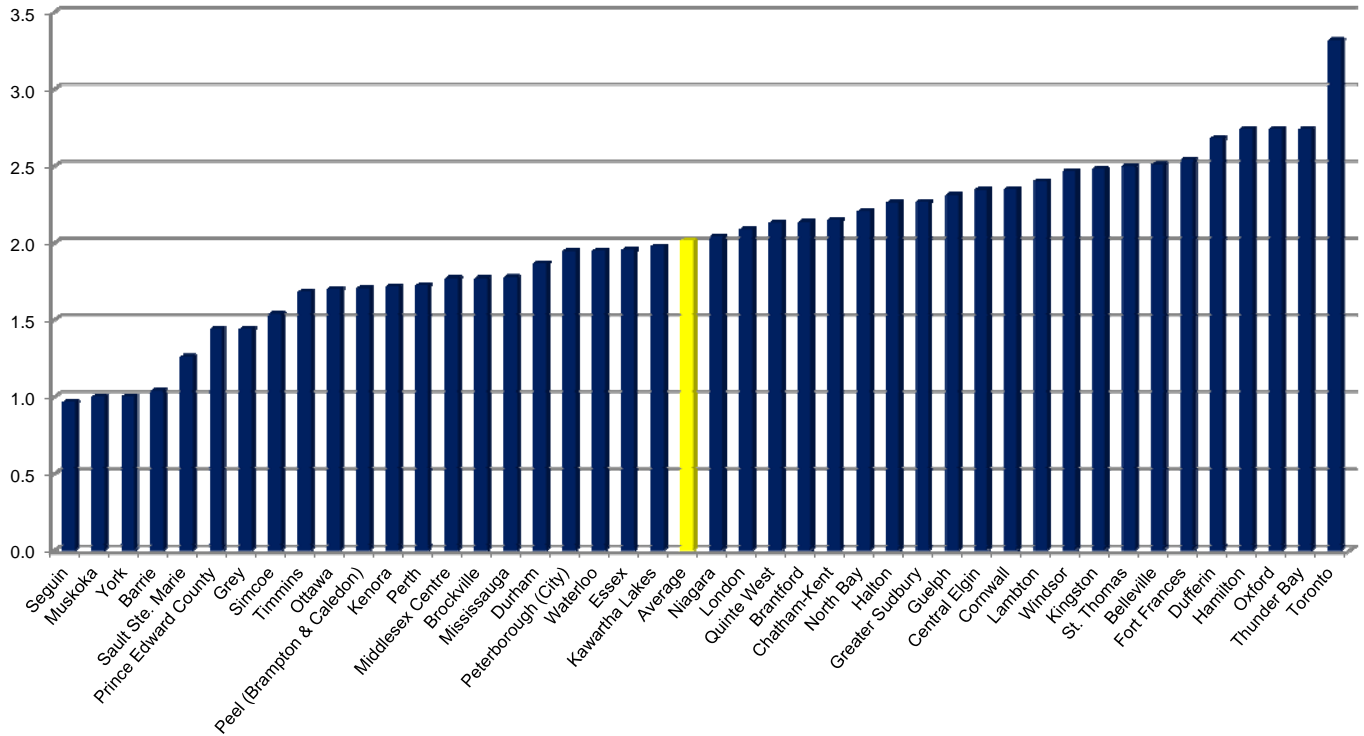
- Denotes municipalities with one or more ratios above the Provincial Threshold

The highlighted cells reflect changes in tax ratios between 2010 and 2011

XXX	reflects increase in tax ratios
XXX	reflects decrease in tax ratios

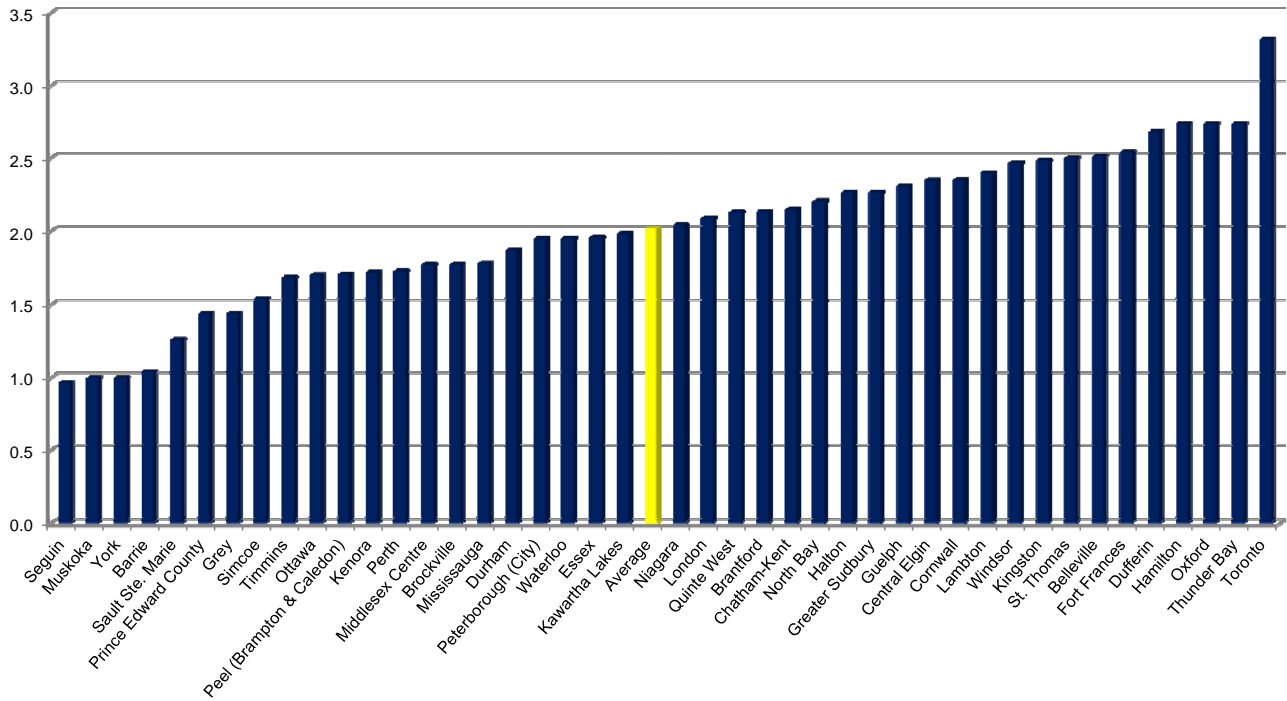
(only for those municipalities that participated in the 2010 Study)

Multi-Residential Tax Ratios



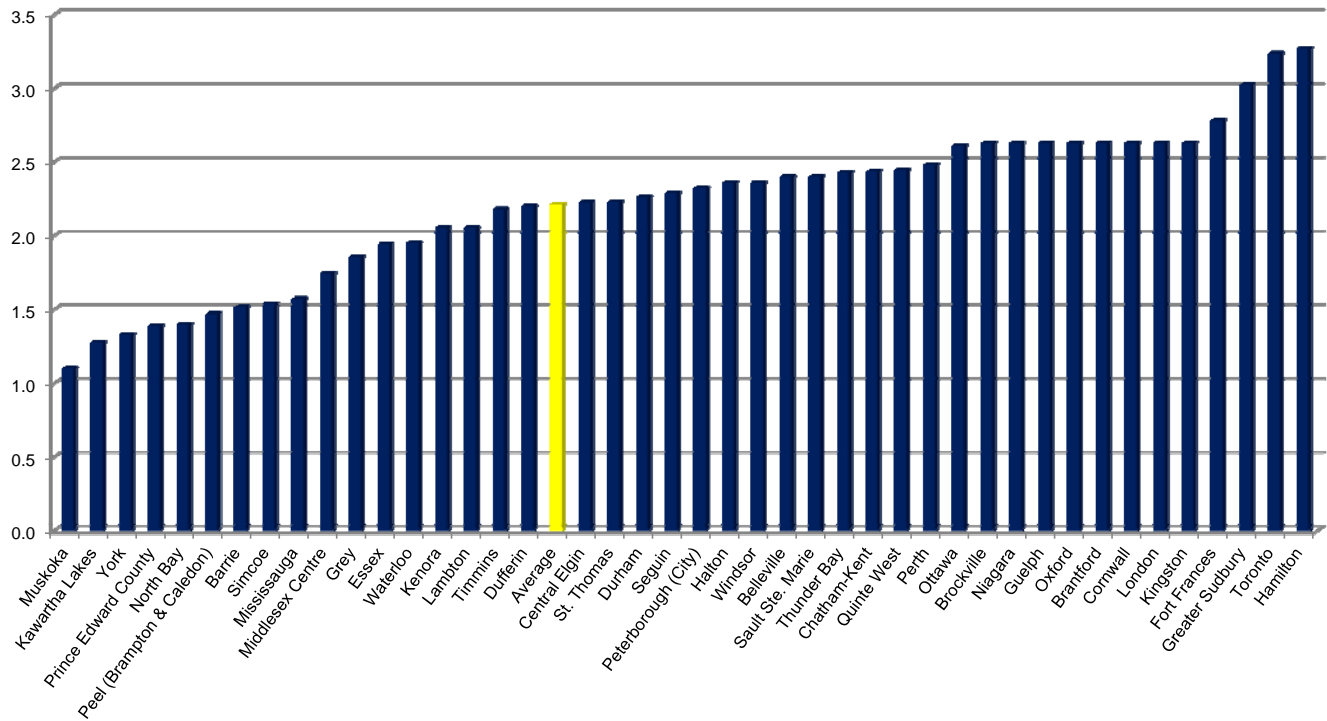
- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, and York are the only municipalities within the Provincial Range of Fairness (1.00 to 1.10).
- 11 of the 43 municipal entities decreased their Multi-Residential Tax Rate in 2011 including: Barrie, Brockville, Guelph, Kingston, London, Niagara, Perth, Sault Ste. Marie, Simcoe, Toronto, and Windsor.
- All other factors being equal, municipalities with a high Multi-Residential Tax Ratio will have higher relative tax burdens.

Commercial (residual) Tax Ratios



- With the exception of Greater Sudbury, Fort Frances and Toronto all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98.
- District of Parry Sound (Seguin), the County of Essex and the District of Muskoka are the only municipalities that fall within the Provincial Range of Fairness.
- 7 of the 39 municipal entities reduced their Commercial Tax Ratio in 2011 including Lambton, Mississauga, Peterborough , Simcoe, Stratford, Toronto, and Windsor.

Industrial (residual) Tax Ratios



- With the exception of Central Elgin, Essex, Fort Frances, Greater Sudbury, Hamilton, Lambton, Sault Ste. Marie, St. Thomas, Stratford, Timmins, Toronto, and Windsor, all municipalities have a residual Industrial Tax Ratio at or below the Provincial Threshold of 2.63.
- The District of Muskoka is the only municipality that falls within the Provincial Range of Fairness.
- 8 of the 43 municipal entities decreased their Industrial Tax Ratio in 2011 including Brantford, , Hamilton, Ottawa, Simcoe, Stratford, Toronto, Windsor, and York.

Summary of Optional Classes

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

New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.5102	1.0000
Brantford	2.1355	1.5000
Brockville	1.7700	1.0000
Greater Sudbury	2.2667	1.0000
Halton	2.2619	2.0000
Hamilton	2.7400	1.0000
Kingston	2.4834	1.0000
Niagara	2.0440	1.0000
Ottawa	1.7000	1.0000
Peterborough (City)	1.9472	1.0000
Timmins	1.6816	1.0000
Toronto	3.3160	1.0000
Waterloo	1.9500	1.0000

Optional Commercial Classes

Municipality	Commercial (Residual)	Commercial (Office)	Commercial (Shopping)	Commercial (Parking)
Chatham-Kent	1.9797	1.3619	2.2071	1.0111
Essex	1.0820	1.1640	1.0820	0.5620
Kenora	1.9300	2.3359	2.7463	1.5992
Lambton	1.6311	1.5396	2.0887	1.0939
Ottawa	1.9568	2.2513	1.5501	1.2210
Sault Ste. Marie	1.8609	2.7179	1.9754	1.3761
Windsor	1.9178	1.9500	1.9693	1.0436

Large Industrial Class

Municipality	Industrial (Residual)	Industrial (Large)
Central Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Fort Frances	2.7818	5.0726
Greater Sudbury	3.0255	3.4293
Hamilton	3.2690	3.8333
Kenora	2.0526	2.6698
Lambton	2.0535	3.0122
Ottawa	2.6109	2.2421
Quinte West	2.4460	2.6147
Sault Ste. Marie	2.4007	3.4207
St. Thomas	2.2281	2.6774
Thunder Bay	2.4300	2.4650
Timmins	2.1783	2.7114
Windsor	2.3618	3.1086

Summary - Tax Policies

Provincial Threshold Analysis

- 1 municipal entity in the survey has a ratio in the Multi-Residential Class that exceeds the Provincial Threshold of 2.74
- 2 of the 43 municipal entities in the survey have a ratio in the Commercial Class that exceeds the Provincial Threshold of 1.98
- 5 of the 43 municipal entities in the survey have a ratio in the Industrial Class that exceeds the Provincial Threshold of 2.63

Range of Fairness

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

Optional Classes

- 25 of the 43 upper tier/single tier municipalities established optional classes, resulting in different tax ratios and relative tax burdens from the residual commercial and industrial classes. This will impact the relative tax position of properties within these classes, compared to the relative tax position of properties in the residual class. The impact may be an increased/decreased burden, depending on the value of the tax ratio. As such, the relative tax burden across the entire Commercial and Industrial classes, particularly for these municipalities may vary.
 - Approximately 40% of the municipal entities have a New Multi-Residential optional class to encourage development of rental housing.
 - Approximately 30% of the municipal entities have a Large Industrial class.
 - Approximately 15% of the municipal entities have Optional Commercial classes.