

# BMA

Management Consulting Inc.

## Municipal Study - 2006



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## **EXECUTIVE SUMMARY—Town of Wasaga Beach**

### **Municipal Profile and Financial Indicators**

This section of the report includes information on population changes since 1996 by municipality, density and land area as well as assessment information and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns. The following table summarizes the estimated population growth from 2001-2005, the 2006 assessment per capita and the overall 2006 net municipal levy per capita. The net levy analysis does not indicate value for money or the effectiveness in meeting community objectives. The results have been presented to show a comparison to the overall survey average as well as the average within the geographic location.

	Wasaga Beach	Overall Survey Average	Simcoe Muskoka Dufferin Average
2001-2005 Population Increase	34.6%	12.0%	12.4%
2006 Unweighted Taxable Assessment Per Capita	\$ 125,948	\$ 93,700	\$ 112,049
2005 Average Building Construction Value (per capita)	\$ 3,341	\$ 2,172	\$ 2,617
2006 Net Municipal Levy Per Capita	\$ 992	\$ 1,025	\$ 1,036
2006 Net Municipal Levy Per 100,000 assessment	\$ 788	\$ 1,191	\$ 965

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

	Wasaga Beach	Overall Survey Average
<b>Reserve Analysis</b>		
Reserves as a % Total Expenditures	39.5%	42.0%
Reserves as a % Total Expenditures (Excluding Water & Sewer)	44.6%	42.9%
Water Reserves as a % of Water Expenditures	27%	42.6%
Sanitary Reserves as a % of Sanitary Expenditures	24.8%	46.5%
Reserves as a % of Total Taxation (Excluding Water/Sewer)	59.8%	70.8%
Reserves per Capita	\$ 975	\$ 611

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. A number of industry recognized debt indicators were included in the report.

	Wasaga Beach	Overall Survey Average
<b>Debt Analysis</b>		
Debt Charges as a % of Expenditures	14.2%	3.7%
Debt Charges as a % of Expenditures - ( Excluding Water/Sewer)	2.8%	3.1%
Water Debt Charges as a % of Water Expenditures	50.2%	6.5%
Sanitary Sewer Debt Charges as a % of Sanitary Sewer Expenditures	43.5%	9.3%
Debt as a % of Taxation	3.7%	5.3%
Debt per Capita	\$ 1,152	\$ 443
Debt Outstanding / Unweighted Assessment	0.9%	0.5%
Debt to Reserve Ratio	1.2	0.8

Taxes Receivable

The following chart reflects the taxes receivable as a percentage of total tax levy. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health.

	Wasaga Beach	Overall Survey Average
<b>Taxes Receivable</b>		
Taxes Receivable as a % of Tax Levies	10.3%	6.7%

**Revenue and Expenditure Analysis and MPMPs**

Costs will vary on a service by service basis as a result of a number of factors including but not limited to:

- Size of municipality and mix of urban and rural coverage
- Service levels and type of service provided
- Geographic location
- Climate
- Age of infrastructure
- How service is provided
- Accounting and reporting practices

	Wasaga Beach	Overall Survey Average
Fire per capita	\$ 91	\$ 98
Police (MPMP) per capita	\$ 186	\$ 198
Roadways (MPMP) per lane km	\$ 479	\$ 2,091
Winter Control (MPMP) per lane km	\$ 1,014	\$ 1,962
Parking per capita	\$ 6	\$ 6
Storm Sewer per capita	\$ 28	\$ 11
Waste Collection per capita	\$ 20	\$ 18
Waste Disposal per capita	\$ 38	\$ 18
Recycling per capita	\$ 9	\$ 15
Library per capita	\$ 14	\$ 35
Cultural Services per capita	\$ 1	\$ 9
Planning per capita	\$ 10	\$ 18
Parks, Recreation Programs & Facilities (MPMP)	\$ 104	\$ 111

### User Fees and Revenue Information

Analyzing 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

The following table provides select user fee and revenue information for the municipality, the overall survey average and average for the geographic location.

	Wasaga Beach	Overall Survey Average	Simcoe Muskoka Dufferin Average
2005 Building Permits Fees on Residential Home 1,800 sq.ft	\$ 1,080	\$ 1,419	\$ 1,321
Licenses, Permits, Rents per Capita	\$ 60	\$ 39	N/A
Gaming & Casino Revenues per Capita	\$ -	\$ 39	N/A

### Taxes and Comparison of Relative Taxes

#### Tax Rates

The following table provides a comparison of the tax rates against the overall survey average.

Tax Rates	Wasaga Beach	Overall Survey Average
Residential - Municipal	0.7848%	1.0828%
Multi-Residential - Municipal	1.1244%	2.1306%
Commercial Residual - Municipal	0.9151%	1.7653%
Standard Industrial - Municipal	1.1244%	2.4223%
Large Industrial - Municipal	1.1244%	2.5804%
Residential - Education	0.2640%	0.2640%
Multi-Residential - Education	0.2640%	0.2640%
Commercial Residual - Education	1.5881%	1.6778%
Standard Industrial - Education	2.4573%	2.2683%
Large Industrial - Education	2.4573%	2.3988%
Residential - Total	1.0488%	1.3468%
Multi-Residential - Total	1.3884%	2.3946%
Commercial Residual - Total	2.5032%	3.4431%
Standard Industrial - Total	3.5817%	4.6907%
Large Industrial - Total	3.5817%	4.9793%

Comparison of Relative Taxes

The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total, 12 property types were defined based on those property types that were of most interest to the participating municipalities. 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 varies significantly across municipalities
- The tax burden within a municipality varies based on the tax ratios used. As such, it is possible for a municipality to have a relative low tax burden in a particular class of property and a relatively high tax burden in another class
- The use of optional classes
- Non-uniform education tax rates in the non-residential classes
- Level of service provided and the associated costs
- Extent to which a municipality employs user fees
- Access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues

	Wasaga Beach	Average Within Population Range less than 20,000	Location Group Average Simcoe/Muskoka/Dufferin
<b>Detached Bungalow</b>			
Property Taxes	\$ 1,689	\$ 2,318	\$ 2,273
<b>Senior Executive</b>			
Property Taxes	\$ 3,676	\$ 4,737	4564
<b>Walk Up Apartment per unit</b>			
Property Taxes	\$ 726	\$ 1,065	1003
<b>Neighbourhood Shopping /sq. ft.</b>			
Property Taxes	\$ 2.25	\$ 2.57	2.38



**Comparison of Water and Sewer User Costs**

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

<b>Water/Sewer</b>	<b>Wasaga Beach</b>	<b>Overall Survey Average</b>
Residential - 360 m3	\$ 369	\$ 756
Commercial - 10,000 m3	N/A	\$ 17,096
Industrial - 30,000 m3	N/A	\$ 50,225
Industrial - 100,000 m3	N/A	\$ 162,974
Industrial - 500,000 m3	N/A	\$ 801,739
Industrial - 1,000,000 m3	N/A	\$ 1,596,322

## **EXECUTIVE SUMMARY**

The Executive Summary provides a high level overview of the analysis contained in the comprehensive report with averages calculated for municipalities within geographic locations. The following table provides a summary of the municipalities included in the study within geographic locations.

<b>Eastern</b>	<b>GTA</b>	<b>Niagara/Hamilton</b>	<b>North</b>	<b>Simcoe/Muskoka/ Dufferin</b>	<b>SouthWest</b>
Belleville	Ajax	Fort Erie	North Bay	Barrie	Amherstburg
Cavan-M-N M	Aurora	Grimsby	Sault Ste. Marie	Bracebridge	Brantford
Cobourg	Brampton	Hamilton	Sudbury	Collingwood	Cambridge
Cornwall	Burlington	Lincoln	Thunder Bay	Gravenhurst	Central Elgin
Kawartha Lakes	Caledon	Niagara Falls	Timmins	Huntsville	Chatham-Kent
Kingston	Clarington	Niagara-on-the-Lake		Innisfil	Guelph
Ottawa	East Gwillimbury	Pelham		Orangeville	Kitchener
Peterborough	Georgina	Port Colborne		Orillia	Lakeshore
Prince Edward County	Halton Hills	St. Catharines		Tay	Leamington
	King	Thorold		Wasaga Beach	London
	Markham	Wainfleet			Norfolk
	Milton	Welland			North Dumfries
	Mississauga	West Lincoln			Sarnia
	Newmarket				St. Thomas
	Oakville				Stratford
	Oshawa				Tecumseh
	Pickering				Waterloo
	Richmond Hill				Wellesley
	Toronto				Wilmot
	Vaughan				Windsor
	Whitby				Woolwich
	Whitchurch-Stouffville				

The results of each area municipality are included in the report.

## Municipal Profile

This section of the report includes information on population changes since 1996 by municipality, density and land area as well as assessment information and building permit activity to assist in understanding some of the basic facts about each municipality and the overall growth patterns.

### General Findings

#### Population

- The report includes an analysis of 80 Ontario municipalities, representing in excess of 80% of the Ontario population:
  - Ranging in population from 6,300 to approximately 2.4 million—there was a good distribution of comparable properties across various population groups
  - Ranging in land area from 16 km to 3,400 km
  - Ranging in population per square kilometre (Density) ranges from 15 to 4,100
  - Includes single tier and two-tier municipalities
  - Includes municipalities from across all parts of Ontario—North, South, East and West
- Average estimated population growth of municipalities in the study between 2001-2005 is 12.0%,

2001 - 2005 Population % Growth by Location		
Area	2001-2005 Growth	Rank Against Survey Average
GTA	22.7%	Above
Simcoe/Muskoka/Dufferin	12.4%	Above
SouthWest	8.3%	Below
Niagara/Hamilton	7.1%	Below
Eastern	6.6%	Below
North	1.5%	Below
Survey Average	12.0%	

### **Assessment Per Capita**

- *Unweighted assessment per capita which is a measure of the “richness” of the assessment base ranged significantly across the survey, from \$45,700 to \$177,000 with a survey average of \$93,700.*

<b>Average Taxable Assessment per Capita by Location</b>		
<b>Area</b>	<b>Amount</b>	<b>Rank Against Survey Average</b>
GTA	\$ 116,761	Above
Simcoe/Muskoka/Dufferin	\$ 112,049	Above
Niagara/Hamilton	\$ 83,960	Below
SouthWest	\$ 82,986	Below
Eastern	\$ 79,268	Below
North	\$ 51,835	Below
Survey Average	\$ 93,700	

- *From 2005—2006 assessment increased by 15.4% on average. Simcoe/Muskoka/Dufferin experienced the largest increase at 20.8%.*

<b>% Change in Unweighted Assessment 2005 -2006</b>		
<b>Area</b>	<b>% Change</b>	<b>Rank Against Survey</b>
Simcoe/Muskoka/Dufferin	20.8%	Above
GTA	16.9%	Above
Eastern	16.9%	Above
Niagara/Hamilton	16.0%	Above
SouthWest	13.0%	Below
North	6.8%	Below
Survey Average	15.4%	

### **Building Permit Value**

- *Building permits per capita were analyzed between 2003-2005 to provide a measure of relative building activity in each municipality. The range in activity for 2005 was \$596 per capita to \$7,681 per capita with an average of \$2,172.*

<b>2005 Building Permit Activity per Capita by Location</b>		
<b>Area</b>	<b>Per Capita Building Activity</b>	<b>Rank Against Survey Average</b>
GTA	\$ 2,957	Above
Simcoe/Muskoka/Dufferin	\$ 2,617	Above
SouthWest	\$ 2,097	Below
Niagara/Hamilton	\$ 1,541	Below
Eastern	\$ 1,480	Below
North	\$ 1,015	Below
Survey Average	\$ 2,172	

## **Municipal Financial Indicators**

The **Municipal Financial Indicators** section of the report includes the following information to assist municipalities in understanding the financial aspects of each municipality included in the study.

- **Net Municipal Levy Per Capita and sorted by Location (NEW)**
  - **Net Municipal Levy Per \$100,000 of Assessment and sorted by Location (NEW)**
  - **Reserves as a % of Total Expenditures**
    - **Reserves as a % of Total Expenditures (Excluding Water/Sewer) - (New)**
    - **Water Reserves as a % of Water Expenditures (NEW)**
    - **Sanitary Sewer Reserves as a % of Sanitary Sewer Expenditures (New)**
  - **Reserves (Excluding Water/Sewer) as a % of Taxation and sorted by Location (NEW)**
  - **Debt Charges as a % of Total Expenditures**
    - **Debt as a % of Total Expenditures (Excluding Water/Sewer) - (New)**
    - **Water Debt as a % of Water Expenditures (NEW)**
    - **Sanitary Sewer Debt as a % of Sanitary Sewer Expenditures (New)**
  - **Debt Charges as a % of Taxation**
  - **Outstanding Debt to Reserve Ratio**
  - **Debt and Reserves Per Capita**
  - **Debt Outstanding Per Unweighted Assessment**
  - **Taxes Receivable as a % of Tax Levies and sorted by Location (NEW)**
-

### 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*
- *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*

*Net municipal levy per capita was calculated using 2005 population estimates and the 2006 municipal levies.*

*The net levy on a per capita basis ranged across the municipalities from \$577 to \$1,553 (with an average of \$1,025 per capita)*

<b>2006 Net Municipal Levy per Capita and by \$100,000 of Assessment (by Location)</b>		
<b>Area</b>	<b>Per Capita</b>	<b>\$100,000 Assessment</b>
Niagara/Hamilton	\$ 1,100	\$ 1,358
North	\$ 1,047	\$ 2,040
Simcoe/Muskoka/Dufferin	\$ 1,036	\$ 965
GTA	\$ 1,025	\$ 1,034
Eastern	\$ 998	\$ 1,344
SouthWest	\$ 979	\$ 1,223
Survey Average	\$ 1,025	\$ 1,191

**Reserves & Debt as a Percentage of Taxation**

Area	Reserves as a % of Taxation (Excluding W/S)	Debt as a % of Taxation (Excluding W/S)
Niagara/Hamilton	78.6%	6.3%
GTA	76.1%	5.0%
Simcoe/Muskoka/Dufferin	50.2%	2.0%
SouthWest	49.4%	6.2%
Eastern	39.5%	6.2%
North	39.2%	6.0%
Survey Average	70.8%	5.3%

- The survey average of Reserves (excluding water and sewer) as a percentage of taxation was 70.8%
- Debt as a percentage of taxation was 5.3% (excluding water and sewer)

Taxes Receivable as a % of Tax Levies	
Area	% of Tax Levies
Niagara/Hamilton	8.8%
Simcoe/Muskoka/Dufferin	8.2%
GTA	6.5%
North	6.5%
Eastern	5.6%
SouthWest	5.2%
Survey Average	6.7%

- The survey average of taxes receivable as a % of tax levies was 6.7%

## **Revenue & Expenditure Analysis & MPMPs**

The following summarizes the lowest, highest and survey average of net expenditures per capita for select municipal services.

<b>Municipal Service</b>	<b>Low Net Expenditures per Capita</b>	<b>High Net Expenditures per Capita</b>	<b>Average Net Expenditures per Capita</b>
<b>Protective Services</b>			
Fire	\$ 29	\$ 195	\$ 98
Police	\$ 100	\$ 304	\$ 198
POA	\$ (14)	\$ 1	\$ (4)
<b>Transportation Services</b>			
Roadways (lower and single tier)	\$ 35	\$ 271	\$ 116
Winter Control (lower and single tier)	\$ 8	\$ 79	\$ 30
Transit	\$ 3	\$ 226	\$ 50
Parking	\$ (6)	\$ 29	\$ 6
<b>Environmental Services</b>			
Storm	\$ (1)	\$ 53	\$ 11
Waste Collection	\$ (11)	\$ 59	\$ 18
Waste Disposal	\$ (9)	\$ 71	\$ 18
Recycling	\$ (8)	\$ 59	\$ 15
<b>Health Services</b>			
Public Health	\$ 14	\$ 54	\$ 26
Ambulance	\$ 15	\$ 74	\$ 38
Cemeteries	\$ -	\$ 26	\$ 3
<b>Social and Family Services</b>			
General Assistance	\$ 91	\$ 231	\$ 138
Assistance to the Aged	\$ 4	\$ 89	\$ 26
Child Care	\$ 2	\$ 38	\$ 16
Social Housing	\$ 13	\$ 165	\$ 77
<b>Recreation and Culture</b>			
Parks - MPMP	\$ 10	\$ 84	\$ 33
Recreation Programs and Facilities (combined) - MPMP	\$ (3)	\$ 196	\$ 57
Library	\$ 1	\$ 59	\$ 35
Cultural Services	\$ -	\$ 32	\$ 9
<b>Planning and Development Services</b>			
Planning and Zoning	\$ (1)	\$ 80	\$ 18
Commercial and Industrial	\$ -	\$ 65	\$ 17

As illustrated above, there is a wide variation across the survey in the cost of municipal services. Certain factors may be attributed to factors beyond the control of the municipality such as location, topography, climate conditions, demographics and economic conditions. Factors that a municipality controls include how the service is provided, extent to which user fees are established, service levels and service standards. MPMPs have been included in the report.



## **Select User Fee and Revenue Information**

The **Select User Fee and Revenue Information** section of the report includes select user fees based on feedback received from the participating municipalities. The following information is provided to assist municipalities in understanding some basic facts about each municipality included in the study.

- Development Charge Fees
- Building Permit Fees
  - Comparison of Building Permit Costs on a Residential Property
- Commercial Solid Waste Tipping Fees
- Transit Fare Comparison
- Penalties and Interest on Taxes and Other Fine Revenues
- Gaming and Casino Revenues Per Capita
- CRF Per Capita
- Contributions from Reserves, Reserve Funds

## **Development Charges**

The following table summarizes the findings for 2006 development charges. Information on each of the municipalities is included in the study.

<b>Development Charges</b>	<b>Residential</b>	<b>Multiples Dwelling 3+</b>	<b>Apartments Units &gt;=2</b>	<b>Non-Residential Commercial Sq. Ft.</b>	<b>Non-Residential Industrial Sq. Ft.</b>
Average	\$ 14,162	\$ 11,862	\$ 9,094	\$ 6.18	\$ 4.24
Median	\$ 12,095	\$ 9,876	\$ 7,916	\$ 5.51	\$ 4.04
Min	\$ 1,185	\$ 878	\$ 735	\$ 0.62	\$ 0.19
Max	\$ 32,586	\$ 26,568	\$ 20,264	\$ 14.67	\$ 11.45

*Note: some municipalities do not charge any development charges*

### **Building Permit Fees**

- Building permit fees were calculated on an 1,800 sq.ft. residential property with a construction value of \$135,000. Building permit fees ranged from a low of \$810 to a high of \$2,205, with a survey average of \$1,419.

<b>Building Permit Fees by Location (Residential 1,800 Sq. Ft. Property, \$135,000 Value)</b>	
<b>Area</b>	<b>Amount</b>
Simcoe/Muskoka/Dufferin	\$ 1,321
North	\$ 1,360
Eastern	\$ 1,385
Niagara/Hamilton	\$ 1,405
SouthWest	\$ 1,410
GTA	\$ 1,520
Survey Average	\$ 1,419

### **Commercial Solid Waste Tipping Fees**

- Commercial solid waste tipping fees ranged from a low of \$36 per tonne to a high of \$115 per tonne, with an average of \$77 per tonne

### **OMPF Grants Per Capita**

<b>OMPF Grants per Capita by Location</b>	
<b>Area</b>	<b>Amount</b>
GTA	\$ 5
Simcoe/Muskoka/Dufferin	\$ 44
SouthWest	\$ 58
Niagara/Hamilton	\$ 66
Eastern	\$ 109
North	\$ 309

### **Other Revenue Sources Per Capita**

<b>Other Revenues</b>	<b>Low Revenues per Capita</b>	<b>High Revenues per Capita</b>	<b>Average Revenues per Capita</b>
Ontario & Canada Conditional Grants	\$ 1	\$ 823	\$ 142
Licenses, Permits, Rents, etc.	\$ -	\$ 175	\$ 39
Penalties and Interest on Taxes	\$ -	\$ 43	\$ 18
Investment Income	\$ 1	\$ 52	\$ 17
Gaming & Casino Revenues	\$ 4	\$ 149	\$ 39
Contributions From Reserves	\$ -	\$ 281	\$ 45
Revenues From Government Business Enterprise	\$ 3	\$ 289	\$ 34

## Tax Policies

The following table summarizes the tax ratios ranking across the survey for each of the classes.

Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)	Industrial (Large)
Barrie	1.0787	1.4331	1.5163	
Belleville*	2.5102	1.9191	2.9612	
Brantford*	2.1900	1.9800	3.3648	
Central Elgin*	2.3458	1.6376	2.2251	2.8318
Chatham-Kent*	2.1488	1.9671	2.4604	2.9570
Cornwall	2.3492	1.9650	2.6300	
Dufferin	2.6802	1.2200	2.1984	
Durham	1.9188	1.4500	2.2598	2.5112
Essex*	1.9554	1.0697	1.9425	2.6861
Guelph	2.7400	1.8400	2.6300	
Halton	2.2619	1.4565	2.3599	
Hamilton*	2.7400	2.1016	3.4979	4.1017
Kawartha Lakes	1.9931	1.2782	1.7825	
Kingston	2.7389	1.9800	2.6300	
Lambton*	2.6017	1.6752	2.0536	3.0124
London	2.1455	1.9800	2.6300	
Mississauga	1.7788	1.4098	1.5708	
Muskoka	1.0000	1.1000	1.1000	
Niagara*	2.0600	1.7586	2.8000	
Norfolk	1.6929	1.6929	1.6929	
North Bay	2.2818	1.9274	1.4000	
Northumberland	2.2160	1.5152	2.6300	
Orillia	1.1000	1.9800	1.7300	
Ottawa*	1.8000	2.1777	2.7284	2.3430
Peel (Brampton, Caledon)	1.7050	1.2971	1.4700	
Peterborough (City)	2.0440	1.8912	2.6300	
Peterborough County	1.7802	1.0986	1.5432	
Prince Edward County	1.4402	1.1125	1.3895	
Sault Ste. Marie*	1.2829	1.6730	1.9251	2.7431
Simcoe	1.5385	1.2521	1.5385	
St. Thomas*	2.4987	1.9475	2.2281	2.6774
Stratford*	2.1539	2.1966	3.3624	
Sudbury*	2.0591	1.7206	2.5596	2.9012
Thunder Bay	2.7400	1.9527	2.4300	2.6275
Timmins*	1.6816	1.7501	2.1783	2.7114
Toronto*	3.7070	3.7465	4.1710	
Waterloo	2.3400	1.9500	2.6100	
Windsor*	2.7400	1.9981	2.4486	3.4895
York	1.0000	1.2070	1.3737	
<b>Average</b>	2.0779	1.7259	2.2731	2.8918
<b>Minimum</b>	1.0000	1.0697	1.1000	2.3430
<b>Maximum</b>	3.7070	3.7465	4.1710	4.1017
<b>Provincial Threshold</b>	2.7400	1.9800	2.6300	2.6300

\* denotes municipalities with one or more ratios above the Provincial Threshold

The highlighted cells reflect changes in tax ratios between 2005 and 2006

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

(only for those municipalities that participated in the 2005 Study)

## Comparison of Relative Taxes

*Like property comparisons were undertaken on 12 property types that were of most interest to the participating municipalities.*

Residential

Multi-Residential

Commercial

Industrial

Farmlands

*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 Condominium), 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 driving factors impacting a municipality’s relative property tax position, including but not limited to the following:*

*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 varies significantly across municipalities*
- *The tax burden within a municipality varies based on the tax ratios used. As such, it is possible for a municipality to have a relative low tax burden in a particular class of property and a relatively high tax burden in another class*
- *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*
- *Access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues*

**Residential**

Residential Comparison by Location		
Area	Detached Bungalow	Senior Executive
Eastern	\$ 2,409	\$ 4,664
GTA	\$ 3,063	\$ 5,102
Niagara/Hamilton	\$ 2,709	\$ 4,939
North	\$ 2,363	\$ 4,882
Simcoe/Muskoka/Dufferin	\$ 2,273	\$ 4,564
SouthWest	\$ 2,395	\$ 4,694
Survey Average	\$ 2,630	\$ 4,828

**Multi-Residential**

Area	Walk-Up	Mid/High-Rise
Eastern	\$ 1,532	\$ 1,519
GTA	\$ 1,299	\$ 1,373
Niagara/Hamilton	\$ 1,208	\$ 1,369
North	\$ 1,066	\$ 1,317
Simcoe/Muskoka/Dufferin	\$ 1,003	\$ 1,410
SouthWest	\$ 1,222	\$ 1,506
Survey Average	\$ 1,218	\$ 1,418

**Commercial**

Commercial Properties Neighb.				
	Office	Shopping	Hotel	Motel
Eastern	\$ 2.95	\$ 3.44	\$ 2,240	\$ 1,279
GTA	\$ 3.19	\$ 3.70	\$ 1,804	\$ 1,276
Niagara/Hamilton	\$ 2.21	\$ 3.15	\$ 2,238	\$ 1,249
North	\$ 3.10	\$ 3.38	\$ 2,388	\$ 1,458
Simcoe/Muskoka/Dufferin	\$ 2.44	\$ 2.38	\$ 1,656	\$ 1,036
SouthWest	\$ 2.64	\$ 3.19	\$ 1,844	\$ 1,383
Survey Average	\$ 2.85	\$ 3.28	\$ 1,996	\$ 1,290

**Industrial**

Industrial Properties			
	Standard	Large	Vacant
Eastern	\$ 1.65	\$ 1.31	\$ 2,172
GTA	\$ 2.22	\$ 1.36	\$ 4,617
Niagara/Hamilton	\$ 1.79	\$ 1.12	\$ 2,442
North	\$ 2.00	\$ 1.84	\$ 2,049
Simcoe/Muskoka/Dufferin	\$ 1.35	\$ 1.23	\$ 1,972
SouthWest	\$ 1.94	\$ 1.34	\$ 2,123
Survey Average	\$ 1.91	\$ 1.34	\$ 2,957

## 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. 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

Comparison of Water/Sewer Costs by Various Consumptions						
Volume Meter Size	Residential 360 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"	Industrial 1,000,000 m3 6"
Average	\$ 756	\$ 17,096	\$ 50,225	\$ 162,974	\$ 801,739	\$ 1,596,322
Median	\$ 740	\$ 16,626	\$ 49,005	\$ 157,772	\$ 785,150	\$ 1,570,300
Min	\$ 351	\$ 7,215	\$ 21,646	\$ 68,288	\$ 268,288	\$ 518,286
Max	\$ 1,310	\$ 42,600	\$ 127,800	\$ 426,000	\$ 2,130,000	\$ 4,260,000

## Taxes and Water/Sewer 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.

Area	2006 Est. Avg. Household Income	2001 Average Value of Dwelling	Property Taxes as a % of Household Income	Total Municipal Burden as a % of Household Income
Eastern	\$ 62,936	\$ 150,632	3.4%	4.7%
GTA	\$ 99,536	\$ 259,535	2.8%	3.5%
Niagara/Hamilton	\$ 66,786	\$ 163,092	3.7%	4.9%
North	\$ 58,280	\$ 122,588	4.0%	5.1%
Simcoe/Muskoka/Dufferin	\$ 60,923	\$ 161,360	3.4%	4.9%
SouthWest	\$ 72,847	\$ 169,703	3.2%	4.3%
Survey Average	\$ 75,633	\$ 187,199	3.3%	4.3%

## **Economic Development Programs**

- *A summary was completed on programs that municipalities have implemented to promote economic development. This included a review of the following:*
  - *Municipal Land Assembly & Industrial Land Prices*
  - *Business Retention & Expansion Programs*
  - *Downtown/Area Specific Programs*
  - *Brownfield Redevelopment*
  
- *Municipal Land Assembly—approximately 50% of the municipalities surveyed have municipal industrial lands. These were typically seen in municipalities with populations in excess of 40,000*
- *Business Retention and Expansion Programs—the majority of the municipalities surveyed provide programs to retain existing business and attract new businesses. These include company visitation programs, seminars, ambassador programs, business enterprise centres, partnership funds, entrepreneurship centres, recruitment programs, marketing alliances, venture centres and cluster marketing*
- *Downtown/Area Specific Programs—These include interest free loans, business incentive programs, waiving of fees, grants, tax incremental waiver programs, façade programs and tax rebates. Hamilton, London, Cambridge, Oshawa, Kitchener and Waterloo have numerous proactive programs to encourage economic redevelopment, particularly targeted to their downtown cores*
- *Brownfield Redevelopment—several municipalities have developed and implemented their Brownfield programs.*

# *Introduction*



## Introduction

For the past six years, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. In 2006, the study included 80 Ontario municipalities, representing in excess of 80% of the population.

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

- 2006 current value assessment - as provided by MPAC
- 2006 tax policies—as provided from municipal by-laws
- 2006 levy by-laws—as provided by the municipalities
- 2006 development charges—as provided by the municipalities
- 2006 water/sewer rates—as provided by the municipalities
- 2005 FIRs (as available) - as provided by the municipalities
- 2005 MPMP Reports—as provided by the municipalities
- 2006 User Fees—as provided by the municipalities
- Economic development programs—as provided by the municipalities

In addition, the participating municipalities were surveyed to identify the existing economic development programs that are currently used to promote growth in each jurisdiction. The study includes:

- Municipalities ranging in size from 6,500 to 2.6 million
- Two tier and single tier municipalities
- Municipalities from all geographical areas of Ontario

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 2001—2006. The database can be accessed from the BMA website:

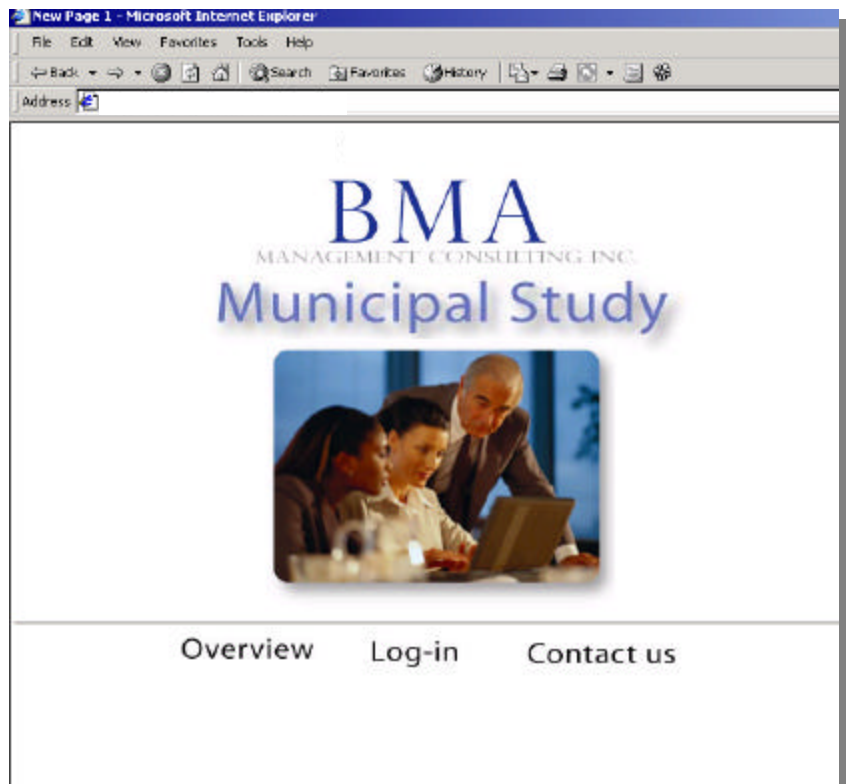
**[www.bmaconsult.com](http://www.bmaconsult.com)**

This information can be downloaded from the website into Excel to allow municipalities the ability to track their progress over time, to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:  
BMA Management Consulting Inc.  
139 Markland St., Hamilton, L8P 2K3  
Phone (905) 528-3206  
Fax (905) 528-3210  
[bma@on.aibn.com](mailto:bma@on.aibn.com)

Contacts: Jim Bruzzese or Catherine Minshull

Municipal Study Database



Municipal Study - Microsoft Internet Explorer

Address: <http://www.bmaconsult.com/MCD/template.htm>

User Name:

**Municipal Profile - Population**

Year: All Municipalities: > 100,000

View in Excel

Municipality	1991 Population	1996 Population	% Change ('91 - '96)	2001 Population	% Change ('96 - '01)	% Change ('91 - '01)	2003 Population	C
Barrie	62,728	79,191	26.2%	103,710	31.0%	65.3%	118,950	1
Brampton	234,445	268,251	14.4%	325,428	21.3%	38.8%	375,956	1
Burlington	129,575	136,976	5.7%	150,836	10.1%	16.4%	165,965	1
Cambridge	92,772	101,429	9.3%	110,372	8.8%	19.0%	118,606	
Chatham-Kent	109,943	109,650	-0.2%	107,341	-1.8%	-2.1%	109,714	
Guelph	88,444	95,821	8.3%	106,170	10.8%	20.0%	113,457	
Hamilton	451,665	467,799	3.6%	490,268	4.8%	8.5%	516,776	
Kingston	107,835	112,605	4.4%	114,195	1.4%	5.9%	120,848	

http://www.bmaconsult.com/MCD/DataTemplate\_Population.htm

***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 80 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 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 gain a better understanding of how other municipalities have addressed similar concerns;
- To understand the impact of reassessment and growth; and
- To identify areas that may require further review (e.g. service levels, user fees, service delivery)

### ***Clients Participating in Study***

BMA Management Consulting Inc. contact municipalities on an annual basis to solicit interest in participating in the study. Information is compiled with the assistance of the participating municipalities and analyzed by BMA.



In some cases, the client is an upper tier municipality such as the Regions of Halton, Niagara, Waterloo and York while in others, the client is the local municipality or is a single tier municipality.

The following lists the clients participating in the 2006 study.

<b><i>Town of Ajax</i></b>	<b><i>Muskoka District</i></b>
<b><i>Town of Amherstburg</i></b>	<b><i>Town of Newmarket</i></b>
<b><i>Town of Aurora</i></b>	<b><i>Region of Niagara</i></b>
<b><i>City of Barrie</i></b>	<b><i>Norfolk County</i></b>
<b><i>City of Belleville</i></b>	<b><i>City of North Bay</i></b>
<b><i>City of Brampton</i></b>	<b><i>Town of Orangeville</i></b>
<b><i>City of Brantford</i></b>	<b><i>City of Orillia</i></b>
<b><i>Town of Caledon</i></b>	<b><i>City of Oshawa</i></b>
<b><i>Township of Cavan-Millbrook-North Monaghan</i></b>	<b><i>City of Ottawa</i></b>
<b><i>Municipality of Central Elgin Chatham-Kent</i></b>	<b><i>City of Peterborough</i></b>
<b><i>Municipality of Clarington</i></b>	<b><i>City of Pickering</i></b>
<b><i>Town of Cobourg</i></b>	<b><i>Prince Edward County</i></b>
<b><i>Town of Collingwood</i></b>	<b><i>Town of Richmond Hill</i></b>
<b><i>City of Cornwall</i></b>	<b><i>City of Sarnia</i></b>
<b><i>Town of East Gwillimbury</i></b>	<b><i>City of Sault Ste. Marie</i></b>
<b><i>Town of Georgina</i></b>	<b><i>City of St. Thomas</i></b>
<b><i>City of Guelph</i></b>	<b><i>City of Stratford</i></b>
<b><i>Region of Halton</i></b>	<b><i>Greater Sudbury</i></b>
<b><i>City of Hamilton</i></b>	<b><i>Township of Tay</i></b>
<b><i>Town of Innisfil</i></b>	<b><i>Town of Tecumseh</i></b>
<b><i>City of Kawartha Lakes</i></b>	<b><i>City of Thunder Bay</i></b>
<b><i>Township of King</i></b>	<b><i>City of Timmins</i></b>
<b><i>City of Kingston</i></b>	<b><i>City of Toronto</i></b>
<b><i>Town of Lakeshore</i></b>	<b><i>City of Vaughan</i></b>
<b><i>Municipality of Leamington</i></b>	<b><i>Town of Wasaga Beach</i></b>
<b><i>City of London</i></b>	<b><i>Region of Waterloo</i></b>
<b><i>Town of Markham</i></b>	<b><i>Town of Whitby</i></b>
<b><i>City of Mississauga</i></b>	<b><i>Town of Whitchurch-Stouffville</i></b>
	<b><i>City of Windsor</i></b>
	<b><i>Region of York</i></b>

### ***Municipalities Represented in the Study***

The following list represents the 80 municipalities included in the 2006 study.

<b>Ajax</b>	<b>Innisfil</b>	<b>Prince Edward County</b>
<b>Amherstburg</b>	<b>Kawartha Lakes</b>	<b>Richmond Hill</b>
<b>Aurora</b>	<b>King</b>	<b>Sarnia</b>
<b>Barrie</b>	<b>Kingston</b>	<b>Sault Ste. Marie</b>
<b>Belleville</b>	<b>Kitchener</b>	<b>St. Catharines</b>
<b>Bracebridge</b>	<b>Lakeshore</b>	<b>St. Thomas</b>
<b>Brampton</b>	<b>Leamington</b>	<b>Stratford</b>
<b>Brantford</b>	<b>Lincoln</b>	<b>Sudbury</b>
<b>Burlington</b>	<b>London</b>	<b>Tay</b>
<b>Caledon</b>	<b>Markham</b>	<b>Tecumseh</b>
<b>Cambridge</b>	<b>Milton</b>	<b>Thorold</b>
<b>Cavan-Millbrook-North Monaghan</b>	<b>Mississauga</b>	<b>Thunder Bay</b>
<b>Central Elgin</b>	<b>Newmarket</b>	<b>Timmins</b>
<b>Chatham-Kent</b>	<b>Niagara Falls</b>	<b>Toronto</b>
<b>Clarington</b>	<b>Niagara-on-the-Lake</b>	<b>Vaughan</b>
<b>Cobourg</b>	<b>Norfolk</b>	<b>Wainfleet</b>
<b>Collingwood</b>	<b>North Bay</b>	<b>Wasaga Beach</b>
<b>Cornwall</b>	<b>North Dumfries</b>	<b>Waterloo</b>
<b>East Gwillimbury</b>	<b>Oakville</b>	<b>Welland</b>
<b>Fort Erie</b>	<b>Orangeville</b>	<b>Wellesley</b>
<b>Georgina</b>	<b>Orillia</b>	<b>West Lincoln</b>
<b>Gravenhurst</b>	<b>Oshawa</b>	<b>Whitby</b>
<b>Grimsby</b>	<b>Ottawa</b>	<b>Whitchurch-Stouffville</b>
<b>Guelph</b>	<b>Pelham</b>	<b>Wilmot</b>
<b>Halton Hills</b>	<b>Peterborough</b>	<b>Windsor</b>
<b>Hamilton</b>	<b>Pickering</b>	<b>Woolwich</b>
<b>Huntsville</b>	<b>Port Colborne</b>	

## ***Municipal Profile***





**Municipal Profile**

The **Municipal Profile** 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 (1996-estimated 2005)**
- **Density and Land Area**
- **Summary of Municipal Tier (Governance) and Location**
- **Assessment Per Capita**
- **Change in Unweighted Assessment 2003-2006**
- **Assessment Composition By Class**
- **Consolidated Unweighted Assessment (Residential vs. Non-Residential)**
- **Shift in Tax Burden—Unweighted to Weighted Residential Assessment**
- **Building Permit Values/Activity**

The study includes a good cross section of Ontario municipalities including:

<b>Number of Municipalities</b>	<b>Populations</b>
23	100,000 or greater
17	between 50,000 - 99,999
21	between 20,000 - 49,999
19	less than 20,000
<b>80</b>	<b>Total</b>

In some schedules, the Districts and Regions are also shown (e.g. financial indicators)

## Population Statistics

The table is sorted from highest to lowest based on the 2001 populations.

Municipality	1996 Population	2001 Population	% Change 1996 - 2005	% Change 2001 - 2005	% Change 2004 - 2005
Toronto	2,385,421	2,481,494	9.3%	5.1%	0.2%
Ottawa	721,136	774,072	15.4%	7.6%	0.4%
Mississauga	544,382	612,925	34.9%	19.9%	3.1%
Hamilton	467,799	490,268	11.1%	6.0%	0.0%
London	325,646	336,539	10.4%	6.8%	0.8%
Brampton	268,251	325,428	54.3%	27.2%	4.6%
Markham	173,383	208,615	48.9%	23.7%	0.3%
Windsor	197,694	208,402	12.2%	6.5%	0.2%
Kitchener	178,420	190,399	16.7%	9.4%	1.7%
Vaughan	132,549	167,178	88.7%	49.6%	5.9%
Sudbury	164,049	155,219	-1.9%	3.7%	0.0%
Burlington	136,976	150,836	29.7%	17.8%	3.7%
Oakville	128,405	144,738	35.3%	20.1%	4.2%
Oshawa	134,364	139,051	11.1%	7.4%	0.7%
Richmond Hill	101,725	132,030	70.5%	31.4%	4.7%
St. Catharines	130,926	129,170	1.7%	3.1%	0.1%
Kingston	112,605	114,195	7.5%	6.0%	-0.3%
Cambridge	101,429	110,372	21.0%	11.2%	2.1%
Thunder Bay	113,662	109,016	-2.2%	2.0%	-0.6%
Chatham-Kent	109,650	107,341	-0.8%	1.4%	-0.8%
Guelph	95,821	106,170	22.5%	10.6%	2.0%
Barrie	79,191	103,710	64.0%	25.3%	4.2%
Whitby	73,794	87,413	41.9%	19.8%	3.5%
Pickering	78,989	87,139	24.8%	13.1%	2.0%
Waterloo	77,949	86,543	25.3%	12.9%	2.5%
Brantford	84,764	86,417	9.0%	6.9%	0.9%
Niagara Falls	76,917	78,815	8.9%	6.3%	0.8%
Sault Ste. Marie	80,054	74,566	-5.6%	1.4%	-0.1%
Ajax	64,430	73,753	33.3%	16.5%	2.8%
Peterborough	69,535	71,446	9.5%	6.5%	0.5%
Sarnia	72,738	70,876	1.2%	3.8%	-0.2%
Clarington	60,615	69,815	34.9%	17.1%	2.9%
Kawartha Lakes	67,926	69,179	9.7%	7.7%	0.3%
Newmarket	57,125	65,738	37.5%	19.5%	2.2%
Norfolk	60,534	60,847	5.5%	5.0%	0.7%
North Bay	54,332	52,771	-1.0%	1.9%	-0.6%
Caledon	39,893	50,595	67.5%	32.1%	5.6%
Welland	48,411	48,402	4.2%	4.2%	0.3%
Halton Hills	42,390	48,184	37.2%	20.7%	4.3%
Belleville	46,195	45,986	5.7%	6.2%	1.2%
Cornwall	47,403	45,640	-0.9%	2.9%	-0.8%
Timmins	47,499	43,686	-9.1%	-1.2%	-0.2%

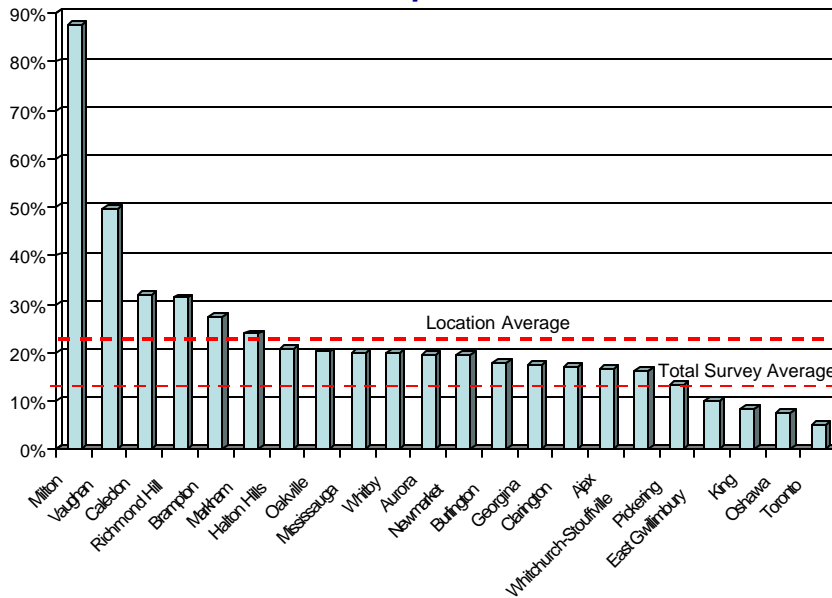


## Population Statistics (cont'd)

Municipality	1996 Population	2001 Population	% Change 1996 - 2005	% Change 2001 - 2005	% Change 2004 - 2005
Aurora	34,857	40,167	37.7%	19.5%	2.3%
Georgina	34,777	39,263	32.6%	17.5%	1.8%
St. Thomas	31,407	33,236	17.2%	10.8%	2.4%
Milton	32,104	31,471	83.8%	87.5%	24.2%
Stratford	29,007	29,676	7.8%	5.4%	-0.3%
Orillia	27,846	29,121	9.6%	4.8%	N/A
Lakeshore	26,127	28,746	21.4%	10.3%	1.1%
Innisfil	24,711	28,666	32.1%	13.9%	1.8%
Fort Erie	27,183	28,143	11.0%	7.2%	1.1%
Leamington	25,389	27,138	15.2%	7.8%	0.5%
Orangeville	21,498	25,248	34.7%	14.7%	2.6%
Tecumseh	23,151	25,105	18.3%	9.1%	N/A
Prince Edward County	25,046	24,901	5.7%	6.3%	0.5%
Whitchurch-Stouffville	19,835	22,008	28.7%	16.0%	1.5%
Grimsby	19,585	21,297	21.3%	11.6%	2.1%
Lincoln	18,801	20,612	23.0%	12.2%	2.2%
East Gwillimbury	19,770	20,555	14.5%	10.1%	0.2%
Amherstburg	19,273	20,339	12.6%	6.7%	N/A
King	18,223	18,533	10.0%	8.2%	-0.3%
Port Colborne	18,451	18,450	4.3%	4.3%	0.4%
Woolwich	17,325	18,201	13.8%	8.3%	N/A
Thorold	17,883	18,048	5.9%	4.9%	0.5%
Huntsville	15,918	17,338	19.6%	9.8%	N/A
Cobourg	16,185	17,172	16.4%	9.7%	0.9%
Collingwood	15,596	16,039	6.4%	3.5%	N/A
Pelham	14,343	15,272	16.9%	9.8%	1.6%
Wilmot	13,831	14,866	18.6%	10.3%	N/A
Niagara-on-the-Lake	13,238	13,839	13.1%	8.2%	1.3%
Bracebridge	13,223	13,751	10.1%	5.9%	N/A
Wasaga Beach	8,698	12,419	92.2%	34.6%	6.1%
Central Elgin	12,156	12,360	9.2%	7.4%	N/A
West Lincoln	11,513	12,268	16.8%	9.6%	1.6%
Gravenhurst	10,030	10,899	19.2%	9.7%	N/A
Wellesley	8,664	9,365	19.7%	10.7%	N/A
Tay	9,044	9,162	3.5%	2.2%	N/A
North Dumfries	7,817	8,769	28.0%	14.1%	N/A
Cavan-M-N M	8,252	8,453	9.2%	6.6%	N/A
Wainfleet	6,253	6,258	4.5%	4.4%	0.4%
<b>Total Survey Average</b>			<b>20.8%</b>	<b>12.0%</b>	<b>1.9%</b>

**Population Statistics (% change in population between 2001-2005)  
By Location Group**

**GTA Municipalities**



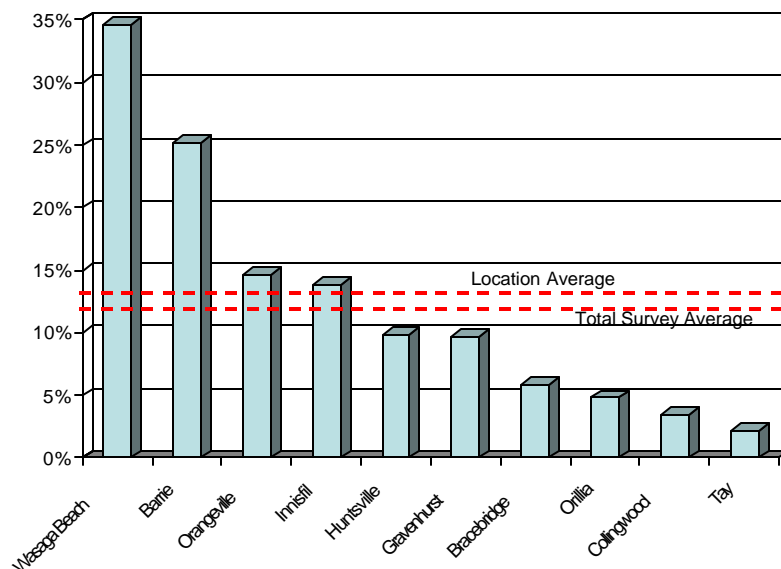
The GTA accounted for 46% of Ontario's population in 2005.

The Town of Milton is by far the fastest growing municipality during this period of time

The majority of the GTA municipalities exceeded the average growth of the entire survey

The GTA population increased by 22.7% between 2001-2005, exceeding the overall survey average of

**Simcoe/Muskoka/Dufferin**

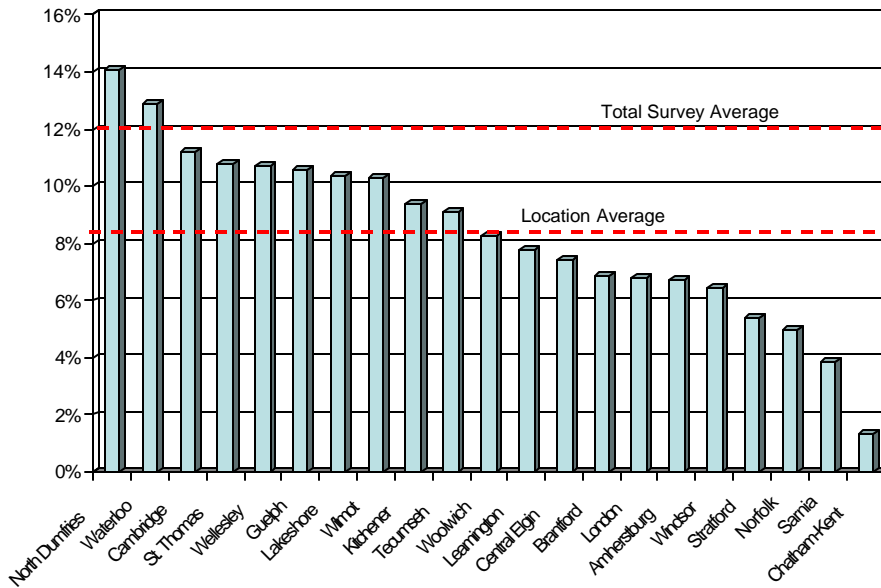


The Simcoe/Muskoka and Dufferin area average population growth of 12.4% also exceeded the total survey average 12.0%

Wasaga Beach experienced estimated growth of 34.6% during this period of time

**Population Statistics (% change in population between 2001-2005)  
By Location Group**

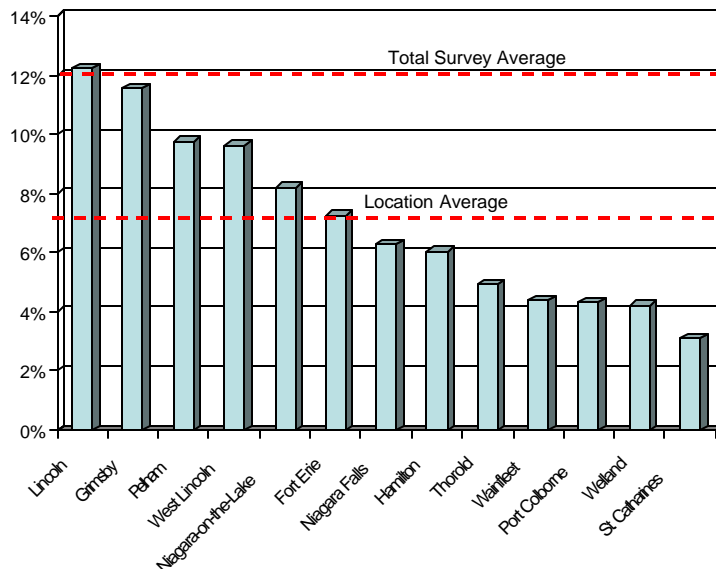
**SouthWest**



While a select few municipalities in the SouthWest area exceeded the total survey average such as North Dumfries and Waterloo, the remainder were below the total survey average

The location average was 8.3%, compared to the overall survey average of 12.0%

**Niagara/Hamilton**



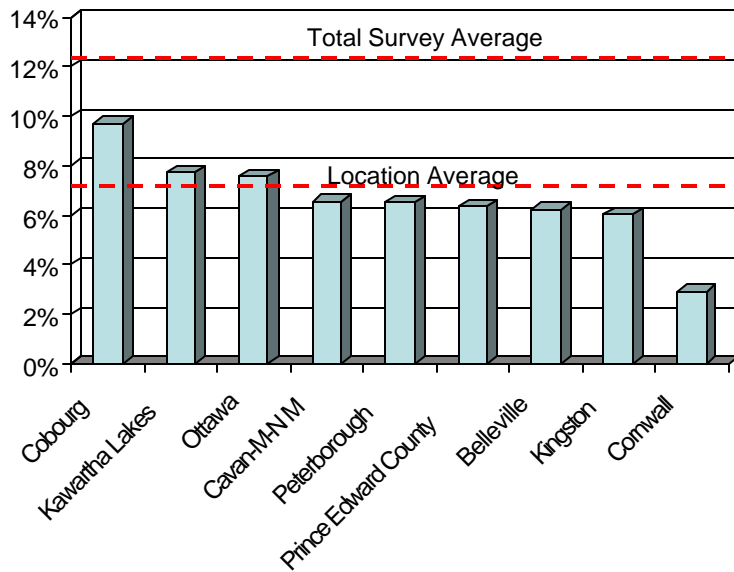
With the exception of Lincoln, all Niagara municipalities experienced growth rates less than the total survey average

Lincoln, Grimsby, Pelham and West Lincoln are the fastest growing municipalities in the area

The location average was 7.1%, compared to the overall survey average of 12.0%

**Population Statistics (% change in population between 2001-2005)  
By Location Group**

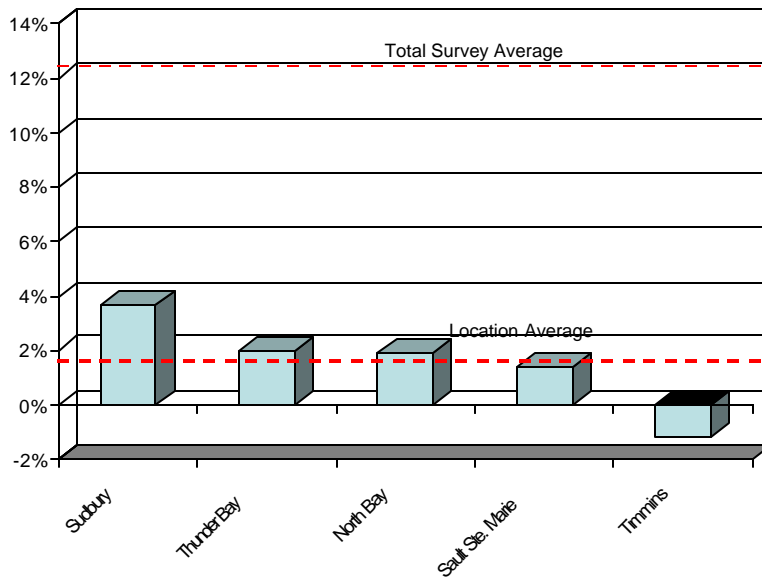
**Eastern**



Cobourg is the fastest growing municipality in the survey of eastern Ontario municipalities

The Eastern survey average of population growth is 6.6% compared with the total survey average of 12.0%

**North**



The Northern survey average of population growth is 1.5% compared with the total survey average of 12.0%

**Trends and Observations - Population Statistics**

The municipalities in the survey represent approximately 80% of the Ontario population.

**High Growth Municipalities**

- Municipalities surrounding the City of Toronto have experienced the largest population growth
- The table to the right reflects the municipalities that experienced an increase of 15% or greater in population between 2001 and 2005:
  - 17 of the top 19 growth municipalities are in the GTA
  - The remaining 2 top growth municipalities are in the County of Simcoe (Wasaga Beach and Barrie)

Municipality	% Change 2001 - 2005	Geographic Location
Milton	87.5%	GTA
Vaughan	49.6%	GTA
Wasaga Beach	34.6%	Simcoe/Muskoka Dufferin
Caledon	32.1%	GTA
Richmond Hill	31.4%	GTA
Brampton	27.2%	GTA
Barrie	25.3%	Simcoe/Muskoka Dufferin
Markham	23.7%	GTA
Halton Hills	20.7%	GTA
Oakville	20.1%	GTA
Mississauga	19.9%	GTA
Whitby	19.8%	GTA
Aurora	19.5%	GTA
Newmarket	19.5%	GTA
Burlington	17.8%	GTA
Georgina	17.5%	GTA
Clarington	17.1%	GTA
Ajax	16.5%	GTA
Whitchurch-Stouffville	16.0%	GTA

**Slow Growth Municipalities**

Municipality	% Change 2001 - 2005	Geographic Location
Thorold	4.9%	Niagara/Hamilton
Orillia	4.8%	Simcoe/Muskoka Dufferin
Wainfleet	4.4%	Niagara/Hamilton
Port Colborne	4.3%	Niagara/Hamilton
Welland	4.2%	Niagara/Hamilton
Sarnia	3.8%	SouthWest
Sudbury	3.7%	North
Collingwood	3.5%	Simcoe/Muskoka Dufferin
St. Catharines	3.1%	Niagara/Hamilton
Cornwall	2.9%	Eastern
Tay	2.2%	Simcoe/Muskoka Dufferin
Thunder Bay	2.0%	North
North Bay	1.9%	North
Sault Ste. Marie	1.4%	North
Chatham-Kent	1.4%	SouthWest
Timmins	-1.2%	North

The table to the left includes those municipalities with population increases of less than 5% between 2001 and 2005.

All northern municipalities included in the study experienced growth below 5% (Timmins, Sault Ste. Marie, Thunder Bay, North Bay and Sudbury).

Chatham-Kent and Sarnia (SouthWest municipalities) experienced growth rates less than 5%.

Several municipalities in the Region of Niagara also experienced lower than average growth including St. Catharines, Welland, Port Colborne, Thorold and Wainfleet.

***Population Projections (Excerpts from Ministry of Finance)***

- Ontario's population is projected to experience fairly robust growth over the projection period, 2005-2031.
  - The challenge for the future is the municipality's ability to absorb within available financial resources increasing operating costs and demand for public services.
- Over the projection period, net migration will account for 72 per cent of total population growth. Immigration is by far the largest component of net migration.
- The population age 65 and over more than doubles from 1.6 million or 12.8 per cent of the population in 2005 to 3.6 million or 22 per cent in 2031. The population age 75 and over will more than double as well, increasing from 753,000 or 6 per cent of the population in 2005 to 1.6 million or 10 per cent in 2031. The growth in seniors' share of the population will accelerate after 2011 as baby boomers begin to turn age 65. This same cohort will begin to reach age 75 a decade later, in 2021.
  - Median age of the population may affect both municipal revenues and expenditures. For example, expenditures may be affected by seniors requiring higher public service services such as health care
- The number of children under age 15 rises by only 261,000 over the projection period, from 2.3 million to 2.5 million, while their share of the population falls from 18.2 per cent in 2005 to 15.5 per cent in 2031.
- The core working-age population, ages 15-64, is projected to increase by 19 per cent, from 8.7 million in 2005 to 10.3 million by 2031. Within this age group, the most rapid increase is among those over age 45. The share of the core working age population will rise gradually from 69 per cent in 2005 to peak at 69.7 per cent in 2011, after which it will fall slowly to 62.7 per cent by 2031.
- Not all regions of Ontario are projected to experience the same rate 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. It is projected to grow from 5.8 million in 2005 to 8.1 million in 2031. The GTA's share of total Ontario population will rise from 46 per cent in 2005 to 49.6 per cent in 2031, or almost one-half of Ontario's population. The GTA's share of net Ontario population growth to 2031 is projected to be 61.3 per cent. International migration is a very significant factor in the projected increase in the GTA's population and share.
- The population of Central Ontario is projected to grow from 2,740,000 in 2005 to 3,577,000 in 2031. The region's share will remain essentially unchanged at about 22 per cent. Many Census Divisions surrounding the GTA (Simcoe, Dufferin, Wellington and Waterloo) are projected to continue to experience above-average population growth.
- The population of Eastern Ontario is projected to grow from 1,653,000 to 2,054,000 in 2031. Ottawa is projected to grow fastest, above the provincial average, from 833,000 in 2005 to 1.1 million in 2031. The rest of Eastern Ontario will experience growth below the provincial average, with Lanark and Frontenac growing fastest.
- The population of Southwestern Ontario is projected to grow from 1,576,000 in 2005 to 1,887,000 in 2031. Growth rates within Southwestern Ontario will vary, with Essex growing fastest, at about the provincial average.
- The population of Northern Ontario is projected to decline by 7.4 per cent over the period, from 809,000 in 2005 to 749,000 in 2031.

***Land Area and Density***

One of the local conditions that affect the cost of municipal goods and services is the population density within the community. 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.

<b>Municipality</b>	<b>Land Area (Square Km)</b>	<b>Population Density per Sq.</b>
Sudbury	3,354	48
Kawartha Lakes	3,059	24
Timmins	2,962	15
Ottawa	2,779	300
Chatham-Kent	2,458	44
Norfolk	1,607	40
Hamilton	1,117	465
Prince Edward County	1,050	25
Caledon	687	97
Toronto	630	4,140

There is a significant degree of variability across the survey in terms of land area and density. The following table summarizes the largest 10 municipalities in the study in terms of land area:

With the exception of Toronto, municipalities with the largest land areas have below average density per square kilometre(620).

The table on the next page is sorted by population density per sq. km. For every square kilometre, the City of Timmins has 15 residents compared with the City of Toronto that has 4,133. The City of Timmins has the third largest land area in the survey but the lowest density. There is a significant degree of variability across the survey in terms of land area and density.

**Land Area and Density**

Municipality	Land Area (Square Km)	Population Density per Sq. Kilometre	Municipality	Land Area (Square Km)	Population Density per Sq. Kilometre
Timmins	2,962	15	Wasaga Beach	59	286
Bracebridge	632	23	Ottawa	2,779	300
Gravenhurst	518	23	Thunder Bay	329	338
Kawartha Lakes	3,059	24	Sault Ste. Marie	223	339
Prince Edward County	1,050	25	Grimsby	69	345
Huntsville	703	27	Niagara Falls	210	399
Cavan-M-N M	306	28	Pickering	232	426
Wainfleet	217	30	Sarnia	165	447
West Lincoln	388	35	Hamilton	1,117	465
Wellesley	278	37	Collingwood	33	479
Norfolk	1,607	40	Welland	83	604
Central Elgin	283	44	Whitby	147	715
Chatham-Kent	2,458	44	Cornwall	62	760
Sudbury	3,354	48	Cobourg	22	841
North Dumfries	187	53	London	422	852
Lakeshore	531	60	Vaughan	274	914
King	333	60	Burlington	186	957
Woolwich	324	61	Aurora	50	968
Wilmot	264	62	Oshawa	146	1,025
Tay	139	67	Orillia	29	1,053
East Gwillimbury	245	92	Cambridge	113	1,088
Caledon	687	97	St. Thomas	32	1,143
Amherstburg	186	110	Markham	213	1,212
Leamington	263	111	Oakville	139	1,254
Niagara-on-the-Lake	134	112	Ajax	67	1,282
Innisfil	284	115	Brantford	72	1,291
Whitchurch-Stouffville	207	123	Peterborough	59	1,299
Pelham	126	133	Guelph	87	1,355
Clarington	611	134	St. Catharines	97	1,371
Lincoln	163	142	Stratford	22	1,428
Port Colborne	123	156	Kitchener	137	1,522
Georgina	288	160	Waterloo	64	1,525
Milton	366	161	Brampton	267	1,553
North Bay	315	171	Barrie	77	1,688
Fort Erie	167	180	Richmond Hill	101	1,719
Belleville	242	202	Windsor	121	1,839
Halton Hills	276	210	Orangeville	16	1,860
Thorold	85	223	Newmarket	38	2,063
Tecumseh	120	228	Mississauga	288	2,547
Kingston	450	269	Toronto	630	4,140
			<b>Total Survey Low</b>	16	15
			<b>Total Survey High</b>	3,354	4,140
			<b>Total Survey Average</b>	428	620



## Assessment Per Capita

Assessment per capita statistics have been compared to provide an indication of the “richness” of assessment base in each municipality. This measure is important in understanding the relationship to tax rates. The following tables provides the assessment per capita using unweighted and weighted assessment. Unweighted assessment includes all taxable assessment including PILs and excludes exempt properties. Some municipalities do not include PILs in their calculation of their weighted taxable assessment for tax rate calculations.

### Trends and Observations - Assessment Per Capita

Assessment is important because municipalities depend largely on the property tax base for a substantial portion of their revenue. The following summarizes some of the key observations:

- 16 of the 27 municipalities ranked as high assessment per capita are within the GTA—this provides an indication of the “richness of the assessment base.” A number of municipalities with high assessment per capita are located in “cottage country” which is impacted by high assessed values for lakefront properties and also low permanent resident populations

Municipality	Location	2006 Unweighted CVA/Capita	Relative Position
North Dumfries	SouthWest	\$ 114,185	high
Lakeshore	SouthWest	\$ 109,999	high
Woolwich	SouthWest	\$ 104,603	high
Gravenhurst	Simcoe/Musk./Duff	\$ 176,752	high
Bracebridge	Simcoe/Musk./Duff	\$ 134,305	high
Huntsville	Simcoe/Musk./Duff	\$ 129,353	high
Collingwood	Simcoe/Musk./Duff	\$ 126,618	high
Wasaga Beach	Simcoe/Musk./Duff	\$ 125,948	high
Innisfil	Simcoe/Musk./Duff	\$ 108,961	high
Niagara-on-the-Lake	Niagara/Hamilton	\$ 159,531	high
King	GTA	\$ 174,857	high
Vaughan	GTA	\$ 152,661	high
Whitchurch-Stouffville	GTA	\$ 148,989	high
Oakville	GTA	\$ 146,149	high
Markham	GTA	\$ 134,612	high
Richmond Hill	GTA	\$ 130,938	high
Aurora	GTA	\$ 127,748	high
Caledon	GTA	\$ 122,284	high
Toronto	GTA	\$ 120,577	high
East Gwillimbury	GTA	\$ 118,247	high
Milton	GTA	\$ 114,340	high
Burlington	GTA	\$ 113,087	high
Mississauga	GTA	\$ 109,362	high
Halton Hills	GTA	\$ 106,778	high
Newmarket	GTA	\$ 104,813	high
Whitby	GTA	\$ 103,610	high
Ottawa	Eastern	\$ 101,921	high

**Trends and Observations - Assessment Per Capita**

- Farmland properties - A number of municipalities have a reduced assessment base when comparing unweighted to weighted assessment as a result of a relatively large share of farmland properties. The table to the right reflects those municipalities with a proportionally larger share of farmland assessment

Municipality	Change % Unweighted to Weighted
Caledon	-0.5%
Georgina	-0.6%
Wilmot	-0.7%
Tay	-0.7%
Whitchurch-Stouffville	-0.8%
Kawartha Lakes	-1.2%
Amherstburg	-1.3%
Innisfil	-1.8%
East Gwillimbury	-2.4%
Lakeshore	-2.9%
Prince Edward County	-4.2%
West Lincoln	-4.4%
King	-5.1%
Cavan-Mill-North Mon	-5.5%
Chatham-Kent	-5.6%
Wainfleet	-5.7%
Leamington	-6.7%
Norfolk	-6.9%
Central Elgin	-10.7%
Wellesley	-11.7%

- As will be shown in the “like” property comparisons, assessment per capita is a reasonably good predictor of relative property values across the survey - i.e. municipalities with higher assessments per capita tend to have properties valued higher than their counterparts in other jurisdictions

## Taxable Assessment Per Capita

Municipality	2006 Unweighted CVA/Capita	2006 Weighted CVA/Capita	Change %	Relative Position
Gravenhurst	\$ 176,752	\$ 177,472	0.4%	high
King	\$ 174,857	\$ 165,911	-5.1%	high
Niagara-on-the-Lake	\$ 159,531	\$ 167,964	5.3%	high
Vaughan	\$ 152,661	\$ 160,324	5.0%	high
Whitchurch-Stouffville	\$ 148,989	\$ 147,865	-0.8%	high
Oakville	\$ 146,149	\$ 162,783	11.4%	high
Markham	\$ 134,612	\$ 139,257	3.5%	high
Bracebridge	\$ 134,305	\$ 134,830	0.4%	high
Richmond Hill	\$ 130,938	\$ 133,566	2.0%	high
Huntsville	\$ 129,353	\$ 130,021	0.5%	high
Aurora	\$ 127,748	\$ 130,375	2.1%	high
Collingwood	\$ 126,618	\$ 132,991	5.0%	high
Wasaga Beach	\$ 125,948	\$ 127,455	1.2%	high
Caledon	\$ 122,284	\$ 121,698	-0.5%	high
Toronto	\$ 120,577	\$ 214,356	77.8%	high
East Gwillimbury	\$ 118,247	\$ 115,451	-2.4%	high
Milton	\$ 114,340	\$ 127,328	11.4%	high
North Dumfries	\$ 114,185	\$ 125,845	10.2%	high
Burlington	\$ 113,087	\$ 130,574	15.5%	high
Lakeshore	\$ 109,999	\$ 106,833	-2.9%	high
Mississauga	\$ 109,362	\$ 123,911	13.3%	high
Innisfil	\$ 108,961	\$ 106,981	-1.8%	high
Halton Hills	\$ 106,778	\$ 113,441	6.2%	high
Newmarket	\$ 104,813	\$ 108,585	3.6%	high
Woolwich	\$ 104,603	\$ 112,855	7.9%	high
Whitby	\$ 103,610	\$ 113,195	9.3%	high
Ottawa	\$ 101,921	\$ 127,194	24.8%	high
Wilmot	\$ 101,556	\$ 100,851	-0.7%	mid
Kawartha Lakes	\$ 100,725	\$ 99,512	-1.2%	mid
Pickering	\$ 98,097	\$ 107,077	9.2%	mid
Ajax	\$ 98,001	\$ 106,007	8.2%	mid
Brampton	\$ 97,289	\$ 104,554	7.5%	mid
Waterloo	\$ 96,056	\$ 117,026	21.8%	mid
Wainfleet	\$ 93,727	\$ 88,338	-5.7%	mid
Tecumseh	\$ 90,944	\$ 99,161	9.0%	mid
Grimsby	\$ 89,664	\$ 95,484	6.5%	mid
Pelham	\$ 88,880	\$ 89,808	1.0%	mid
Georgina	\$ 87,823	\$ 87,254	-0.6%	mid
Cavan-Mill-North Mon	\$ 87,278	\$ 82,498	-5.5%	mid
Wellesley	\$ 87,094	\$ 76,917	-11.7%	mid

Municipality	2006 Unweighted CVA/Capita	2006 Weighted CVA/Capita	Change %	Relative Position
Central Elgin	\$ 86,936	\$ 77,671	-10.7%	mid
Prince Edward County	\$ 86,115	\$ 82,488	-4.2%	mid
Guelph	\$ 85,535	\$ 107,381	25.5%	mid
Barrie	\$ 84,471	\$ 90,559	7.2%	mid
Lincoln	\$ 83,765	\$ 86,487	3.2%	mid
Clarington	\$ 83,685	\$ 86,915	3.9%	mid
Amherstburg	\$ 83,562	\$ 82,496	-1.3%	mid
Fort Erie	\$ 83,438	\$ 92,841	11.3%	mid
Tav	\$ 81,183	\$ 80,606	-0.7%	mid
Niagara Falls	\$ 80,535	\$ 100,292	24.5%	mid
Norfolk	\$ 79,237	\$ 73,770	-6.9%	mid
Cambridge	\$ 78,071	\$ 99,438	27.4%	mid
Orillia	\$ 77,326	\$ 89,252	15.4%	mid
Kingston	\$ 77,231	\$ 96,080	24.4%	mid
Cobourg	\$ 76,810	\$ 89,628	16.7%	low
Stratford	\$ 76,090	\$ 97,725	28.4%	low
Orangeville	\$ 75,577	\$ 83,430	10.4%	low
Windsor	\$ 75,178	\$ 100,780	34.1%	low
Oshawa	\$ 74,795	\$ 86,588	15.8%	low
Leamington	\$ 73,798	\$ 68,853	-6.7%	low
West Lincoln	\$ 73,532	\$ 70,276	-4.4%	low
Hamilton	\$ 73,416	\$ 92,191	25.6%	low
St. Catharines	\$ 72,706	\$ 84,796	16.6%	low
Kitchener	\$ 72,064	\$ 90,653	25.8%	low
Chatham-Kent	\$ 72,010	\$ 68,012	-5.6%	low
Peterborough	\$ 71,486	\$ 86,254	20.7%	low
London	\$ 70,765	\$ 86,020	21.6%	low
Thorold	\$ 70,113	\$ 82,860	18.2%	low
Sarnia	\$ 65,765	\$ 81,016	23.2%	low
Belleville	\$ 65,574	\$ 86,424	31.8%	low
Port Colborne	\$ 65,281	\$ 75,287	15.3%	low
Brantford	\$ 64,506	\$ 82,445	27.8%	low
North Bay	\$ 60,345	\$ 74,399	23.3%	low
Welland	\$ 56,886	\$ 65,524	15.2%	low
Thunder Bay	\$ 56,509	\$ 73,166	29.5%	low
St. Thomas	\$ 54,753	\$ 69,271	26.5%	low
Sudbury	\$ 50,247	\$ 61,171	21.7%	low
Sault Ste. Marie	\$ 46,308	\$ 55,542	19.9%	low
Cornwall	\$ 46,271	\$ 61,067	32.0%	low
Timmins	\$ 45,767	\$ 56,903	24.3%	low
Total Survey Average	\$ 93,700	\$ 102,376	10.8%	
Total Survey Minimum	\$ 45,767	\$ 55,542	-11.7%	
Total Survey Maximum	\$ 176,752	\$ 214,356	77.8%	
Total Survey Median	\$ 87,015	\$ 95,782	8.6%	

- There is a wide range of assessment per capita values (unweighted) across the survey (\$45,800 - \$176,800), with an average and median assessment per capita of \$93,700 and \$87,000 respectively
- The City of Timmins has the lowest unweighted assessment per capita. This contributes to the City having the highest residential tax rates. In fact, all northern municipalities have low assessment bases upon which to fund municipal services

### Taxable Assessment Per Capita (Grouped by Location)

Municipality	Location	2006 Unweighted CVA/Capita	Relative Position	Average Unweighted Assessment Per Capita Per Group	
Ottawa	Eastern	\$ 101,921	high	\$ 79,268	
Kawartha Lakes	Eastern	\$ 100,725	mid		
Cavan-Millbrook-North Monaghan	Eastern	\$ 87,278	mid		
Prince Edward County	Eastern	\$ 86,115	mid		
Kingston	Eastern	\$ 77,231	mid		
Cobourg	Eastern	\$ 76,810	low		
Peterborough	Eastern	\$ 71,486	low		
Belleville	Eastern	\$ 65,574	low		
Cornwall	Eastern	\$ 46,271	low		
King	GTA	\$ 174,857	high		\$ 116,761
Vaughan	GTA	\$ 152,661	high		
Whitchurch-Stouffville	GTA	\$ 148,989	high		
Oakville	GTA	\$ 146,149	high		
Markham	GTA	\$ 134,612	high		
Richmond Hill	GTA	\$ 130,938	high		
Aurora	GTA	\$ 127,748	high		
Caledon	GTA	\$ 122,284	high		
Toronto	GTA	\$ 120,577	high		
East Gwillimbury	GTA	\$ 118,247	high		
Milton	GTA	\$ 114,340	high		
Burlington	GTA	\$ 113,087	high		
Mississauga	GTA	\$ 109,362	high		
Halton Hills	GTA	\$ 106,778	high		
Newmarket	GTA	\$ 104,813	high		
Whitby	GTA	\$ 103,610	high		
Pickering	GTA	\$ 98,097	mid		
Ajax	GTA	\$ 98,001	mid		
Brampton	GTA	\$ 97,289	mid		
Georgina	GTA	\$ 87,823	mid		
Clarington	GTA	\$ 83,685	mid		
Oshawa	GTA	\$ 74,795	low		
Niagara-on-the-Lake	Niagara/Hamilton	\$ 159,531	high	\$ 83,960	
Wainfleet	Niagara/Hamilton	\$ 93,727	mid		
Grimsby	Niagara/Hamilton	\$ 89,664	mid		
Pelham	Niagara/Hamilton	\$ 88,880	mid		
Lincoln	Niagara/Hamilton	\$ 83,765	mid		
Fort Erie	Niagara/Hamilton	\$ 83,438	mid		
Niagara Falls	Niagara/Hamilton	\$ 80,535	mid		
West Lincoln	Niagara/Hamilton	\$ 73,532	low		
Hamilton	Niagara/Hamilton	\$ 73,416	low		
St. Catharines	Niagara/Hamilton	\$ 72,706	low		
Thorold	Niagara/Hamilton	\$ 70,113	low		
Port Colborne	Niagara/Hamilton	\$ 65,281	low		
Welland	Niagara/Hamilton	\$ 56,886	low		

### Taxable Assessment Per Capita (Grouped by Location cont'd)

Municipality	Location	2006 Unweighted CVA/Capita	Relative Position	Average Unweighted Assessment Per Capita Per Group	
North Bay	North	\$ 60,345	low	\$ 51,835	
Thunder Bay	North	\$ 56,509	low		
Sudbury	North	\$ 50,247	low		
Sault Ste. Marie	North	\$ 46,308	low		
Timmins	North	\$ 45,767	low		
Gravenhurst	Simcoe/Musk./Duff	\$ 176,752	high	\$ 112,049	
Bracebridge	Simcoe/Musk./Duff	\$ 134,305	high		
Huntsville	Simcoe/Musk./Duff	\$ 129,353	high		
Collingwood	Simcoe/Musk./Duff	\$ 126,618	high		
Wasaga Beach	Simcoe/Musk./Duff	\$ 125,948	high		
Innisfil	Simcoe/Musk./Duff	\$ 108,961	high		
Barrie	Simcoe/Musk./Duff	\$ 84,471	mid		
Tay	Simcoe/Musk./Duff	\$ 81,183	mid		
Orillia	Simcoe/Musk./Duff	\$ 77,326	mid		
Orangeville	Simcoe/Musk./Duff	\$ 75,577	low		
North Dumfries	SouthWest	\$ 114,185	high		\$ 82,986
Lakeshore	SouthWest	\$ 109,999	high		
Woolwich	SouthWest	\$ 104,603	high		
Wilmot	SouthWest	\$ 101,556	mid		
Waterloo	SouthWest	\$ 96,056	mid		
Tecumseh	SouthWest	\$ 90,944	mid		
Wellesley	SouthWest	\$ 87,094	mid		
Central Elgin	SouthWest	\$ 86,936	mid		
Guelph	SouthWest	\$ 85,535	mid		
Amherstburg	SouthWest	\$ 83,562	mid		
Norfolk	SouthWest	\$ 79,237	mid		
Cambridge	SouthWest	\$ 78,071	mid		
Stratford	SouthWest	\$ 76,090	low		
Windsor	SouthWest	\$ 75,178	low		
Leamington	SouthWest	\$ 73,798	low		
Kitchener	SouthWest	\$ 72,064	low		
Chatham-Kent	SouthWest	\$ 72,010	low		
London	SouthWest	\$ 70,765	low		
Sarnia	SouthWest	\$ 65,765	low		
Brantford	SouthWest	\$ 64,506	low		
St. Thomas	SouthWest	\$ 54,753	low		

## Taxable Assessment Per Capita Ranking Compared to Household Income Ranking

(Sorted by unweighted assessment per capita)

Municipality	2006 Unweighted CVA/Capita	2006 Household Income	Relative Position	Household Income
Timmins	\$ 45,767	\$ 56,900	low	low
Cornwall	\$ 46,271	\$ 51,600	low	low
Sault Ste. Marie	\$ 46,308	\$ 55,200	low	low
Sudbury	\$ 50,247	\$ 60,400	low	low
St. Thomas	\$ 54,753	\$ 58,200	low	low
Thunder Bay	\$ 56,509	\$ 60,800	low	low
Welland	\$ 56,886	\$ 54,000	low	low
North Bay	\$ 60,345	\$ 58,100	low	low
Brantford	\$ 64,506	\$ 59,000	low	low
Port Colborne	\$ 65,281	\$ 51,600	low	low
Belleville	\$ 65,574	\$ 57,600	low	low
Sarnia	\$ 65,765	\$ 64,000	low	mid
Thorold	\$ 70,113	\$ 60,200	low	low
London	\$ 70,765	\$ 64,300	low	mid
Peterborough	\$ 71,486	\$ 60,300	low	low
Chatham-Kent	\$ 72,010	\$ 61,000	low	mid
Kitchener	\$ 72,064	\$ 65,500	low	mid
St. Catharines	\$ 72,706	\$ 57,900	low	low
Hamilton	\$ 73,416	\$ 64,600	low	mid
West Lincoln	\$ 73,532	\$ 71,300	low	mid
Leamington	\$ 73,798	\$ 56,118	low	low
Oshawa	\$ 74,795	\$ 66,700	low	mid
Windsor	\$ 75,178	\$ 65,700	low	mid
Orangeville	\$ 75,577	\$ 70,200	low	mid
Stratford	\$ 76,090	\$ 63,500	low	mid
Cobourg	\$ 76,810	\$ 62,700	low	mid
Kingston	\$ 77,231	\$ 64,100	mid	mid
Orillia	\$ 77,326	\$ 58,100	mid	low
Cambridge	\$ 78,071	\$ 73,300	mid	mid
Norfolk	\$ 79,237	\$ 61,600	mid	mid
Niagara Falls	\$ 80,535	\$ 59,800	mid	low
Tav	\$ 81,183	\$ 54,100	mid	low
Fort Erie	\$ 83,438	\$ 54,900	mid	low
Amherstburg	\$ 83,562	\$ 84,200	mid	high
Clarington	\$ 83,685	\$ 81,700	mid	mid
Lincoln	\$ 83,765	\$ 75,800	mid	mid
Barrie	\$ 84,471	\$ 73,800	mid	mid
Guelph	\$ 85,535	\$ 75,500	mid	mid
Prince Edward County	\$ 86,115	\$ 59,300	mid	low
Central Elgin	\$ 86,936	\$ 77,400	mid	mid
Wellesley	\$ 87,094	\$ 70,478	mid	mid
Cavan-Mill-North Mon	\$ 87,278	\$ 66,724	mid	mid
Georgina	\$ 87,823	\$ 65,400	mid	mid
Pelham	\$ 88,880	\$ 80,600	mid	mid
Grimsby	\$ 89,664	\$ 87,700	mid	high
Tecumseh	\$ 90,944	\$ 102,000	mid	high
Wainfleet	\$ 93,727	\$ 57,819	mid	low
Waterloo	\$ 96,056	\$ 88,300	mid	high
Brampton	\$ 97,289	\$ 87,900	mid	high
Ajax	\$ 98,001	\$ 91,400	mid	high
Pickering	\$ 98,097	\$ 111,400	mid	high
Kawartha Lakes	\$ 100,725	\$ 59,500	mid	low
Wilmot	\$ 101,556	\$ 80,600	mid	mid
Ottawa	\$ 101,921	\$ 84,600	high	high
Whitby	\$ 103,610	\$ 95,000	high	high
Woolwich	\$ 104,603	\$ 84,800	high	high
Newmarket	\$ 104,813	\$ 95,500	high	high
Halton Hills	\$ 106,778	\$ 98,000	high	high
Innisfil	\$ 108,961	\$ 64,526	high	mid
Mississauga	\$ 109,362	\$ 91,600	high	high
Lakeshore	\$ 109,999	\$ 90,400	high	high
Burlington	\$ 113,087	\$ 91,700	high	high
North Dumfries	\$ 114,185	\$ 83,880	high	mid
Milton	\$ 114,340	\$ 92,400	high	high
East Gwillimbury	\$ 118,247	\$ 107,200	high	high
Toronto	\$ 120,577	\$ 77,100	high	mid
Caledon	\$ 122,284	\$ 115,600	high	high
Wasaga Beach	\$ 125,948	\$ 55,400	high	low
Collingwood	\$ 126,618	\$ 58,300	high	low
Aurora	\$ 127,748	\$ 123,400	high	high
Huntsville	\$ 129,353	\$ 57,800	high	low
Richmond Hill	\$ 130,938	\$ 102,400	high	high
Bracebridge	\$ 134,305	\$ 68,100	high	mid
Markham	\$ 134,612	\$ 105,900	high	high
Oakville	\$ 146,149	\$ 123,000	high	high
Whitchurch-Stouffville	\$ 148,989	\$ 100,900	high	high
Vaughan	\$ 152,661	\$ 114,300	high	high
Niagara-on-the-Lake	\$ 159,531	\$ 92,000	high	high
King	\$ 174,857	\$ 151,300	high	high
Gravenhurst	\$ 176,752	\$ 48,900	high	low

As shown above, there is typically a relationship between assessment and income levels in the various municipalities. Some anomalies exist but can be explained. For example, a number of the "cottage areas" have higher assessment due to cottages but residents incomes are not at a high level (e.g. Gravenhurst, Wasaga Beach, Huntsville, Kawartha Lakes).

## Change in Unweighted Assessment 2003-2006

The tables on the next several pages reflect the change in unweighted assessment from 2003-2006 .

The change between 2003-2004 and 2005-2006 includes the impact of reassessment as well as growth and the change between 2004-2005 largely reflects the impact of growth as there was no reassessment.

The table has been sorted from high to low for the 2005-2006 % change in assessment.

Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values.

Municipality	% Change in CVA 2003 - 2004	% Change in CVA 2004 - 2005	% Change in CVA 2005 - 2006	Relative Ranking % increase 2005-2006
Wasaga Beach	N/A	3.3%	27.9%	high
Milton	24.3%	13.9%	21.7%	high
Prince Edward County	N/A	N/A	21.3%	high
Innisfil	15.0%	2.0%	21.2%	high
Brantford	10.1%	2.3%	20.4%	high
Peterborough	12.0%	2.5%	20.4%	high
Whitchurch Stouffville	12.0%	3.4%	19.8%	high
Oakville	18.8%	4.2%	19.6%	high
Kawartha Lakes	13.1%	1.5%	19.2%	high
Georgina	15.3%	1.9%	19.0%	high
Kingston	13.7%	1.4%	18.7%	high
Brampton	18.7%	7.1%	18.6%	high
Cobourg	11.0%	0.8%	18.6%	high
Ajax	N/A	N/A	18.6%	high
Grimsby	14.2%	4.3%	18.6%	high
Lincoln	8.6%	2.6%	18.4%	high
St. Catharines	8.1%	1.1%	18.0%	high
Pelham	8.5%	2.1%	17.8%	high
Barrie	15.9%	5.6%	17.8%	high
Halton Hills	15.2%	3.6%	17.7%	high
Whitby	18.0%	6.6%	17.7%	high
King	13.1%	1.3%	17.4%	mid
Windsor	9.7%	3.5%	17.4%	mid
Niagara-on-the-Lake	12.3%	2.1%	17.3%	mid
Aurora	N/A	5.6%	17.1%	mid
Caledon	16.0%	3.4%	17.0%	mid
Newmarket	30.3%	2.8%	16.9%	mid
Kitchener	14.3%	3.6%	16.7%	mid
Thorold	8.4%	0.9%	16.6%	mid
Clarington	N/A	3.2%	16.6%	mid
Richmond Hill	19.2%	5.1%	16.5%	mid
Orangeville	8.7%	2.2%	16.5%	mid
Pickering	13.9%	2.4%	16.5%	mid
Wainfleet	6.3%	1.0%	16.4%	mid

Municipality	% Change in CVA 2003 - 2004	% Change in CVA 2004 - 2005	% Change in CVA 2005 - 2006	Relative Ranking % increase 2005-2006
Hamilton	9.5%	1.9%	16.4%	mid
East Gwillimbury	14.7%	2.5%	16.3%	mid
Niagara Falls	7.3%	2.7%	15.8%	mid
Vaughan	18.2%	5.2%	15.5%	mid
London	10.3%	2.1%	15.4%	mid
Waterloo	15.6%	2.0%	15.2%	mid
Ottawa	21.7%	3.0%	15.1%	mid
West Lincoln	9.4%	2.5%	15.0%	mid
Stratford	15.2%	1.7%	14.7%	mid
Cambridge	12.2%	3.1%	14.7%	mid
Norfolk	6.4%	2.4%	14.6%	low
Oshawa	12.7%	2.1%	14.2%	low
Fort Erie	10.8%	1.4%	14.1%	low
Guelph	10.9%	2.4%	14.0%	low
Burlington	16.2%	2.4%	14.0%	low
Toronto	13.3%	0.9%	13.7%	low
Mississauga	14.9%	2.4%	13.7%	low
Welland	6.0%	1.0%	13.6%	low
St. Thomas	N/A	2.7%	13.4%	low
Markham	N/A	5.6%	13.3%	low
Belleville	N/A	N/A	12.2%	low
Port Colborne	12.1%	-0.6%	10.1%	low
North Bay	7.0%	4.6%	9.6%	low
Thunder Bay	N/A	0.5%	9.5%	low
Cornwall	8.3%	1.0%	9.3%	low
Sudbury	3.2%	0.7%	8.8%	low
Lakeshore	N/A	N/A	8.5%	low
Sarnia	12.1%	0.9%	7.9%	low
Leamington	N/A	2.5%	5.7%	low
Chatham-Kent	5.7%	0.3%	3.9%	low
Sault Ste. Marie	N/A	N/A	3.0%	low
Timmins	2.1%	-0.1%	2.8%	low
<b>Average</b>	12.6%	2.7%	15.4%	
<b>Median</b>	12.2%	2.4%	16.4%	
<b>Maximum</b>	30.3%	13.9%	27.9%	
<b>Minimum</b>	2.1%	-0.6%	2.8%	



### Change in Unweighted Assessment 2003-2006 (Grouped by Location)

Municipality	Location	% Change in CVA 2003 - 2004	% Change in CVA 2004 - 2005	% Change in CVA 2005 - 2006	Relative Ranking % Increase 2005- 2006	Average by Location
Prince Edward County	Eastern	N/A	N/A	21.3%	high	Eastern 16.9%
Peterborough	Eastern	12.0%	2.5%	20.4%	high	
Kawartha Lakes	Eastern	13.1%	1.5%	19.2%	high	
Kingston	Eastern	13.7%	1.4%	18.7%	high	
Cobourg	Eastern	11.0%	0.8%	18.6%	high	
Ottawa	Eastern	21.7%	3.0%	15.1%	mid	
Belleville	Eastern	N/A	N/A	12.2%	low	
Cornwall	Eastern	8.3%	1.0%	9.3%	low	
Milton	GTA	24.3%	13.9%	21.7%	high	
Whitchurch Stouffville	GTA	12.0%	3.4%	19.8%	high	
Oakville	GTA	18.8%	4.2%	19.6%	high	
Georgina	GTA	15.3%	1.9%	19.0%	high	
Brampton	GTA	18.7%	7.1%	18.6%	high	
Ajax	GTA	N/A	N/A	18.6%	high	
Halton Hills	GTA	15.2%	3.6%	17.7%	high	
Whitby	GTA	18.0%	6.6%	17.7%	high	
King	GTA	13.1%	1.3%	17.4%	mid	
Aurora	GTA	N/A	5.6%	17.1%	mid	
Caledon	GTA	16.0%	3.4%	17.0%	mid	
Newmarket	GTA	30.3%	2.8%	16.9%	mid	
Clarington	GTA	N/A	3.2%	16.6%	mid	
Richmond Hill	GTA	19.2%	5.1%	16.5%	mid	
Pickering	GTA	13.9%	2.4%	16.5%	mid	
East Gwillimbury	GTA	14.7%	2.5%	16.3%	mid	
Vaughan	GTA	18.2%	5.2%	15.5%	mid	
Oshawa	GTA	12.7%	2.1%	14.2%	low	
Burlington	GTA	16.2%	2.4%	14.0%	low	
Toronto	GTA	13.3%	0.9%	13.7%	low	
Mississauga	GTA	14.9%	2.4%	13.7%	low	
Markham	GTA	N/A	5.6%	13.3%	low	
Grimsby	Niagara/Hamilton	14.2%	4.3%	18.6%	high	Niag./Ham. 16.0%
Lincoln	Niagara/Hamilton	8.6%	2.6%	18.4%	high	
St. Catharines	Niagara/Hamilton	8.1%	1.1%	18.0%	high	
Pelham	Niagara/Hamilton	8.5%	2.1%	17.8%	high	
Niagara-on-the-Lake	Niagara/Hamilton	12.3%	2.1%	17.3%	mid	
Thorold	Niagara/Hamilton	8.4%	0.9%	16.6%	mid	
Wainfleet	Niagara/Hamilton	6.3%	1.0%	16.4%	mid	
Hamilton	Niagara/Hamilton	9.5%	1.9%	16.4%	mid	
Niagara Falls	Niagara/Hamilton	7.3%	2.7%	15.8%	mid	
West Lincoln	Niagara/Hamilton	9.4%	2.5%	15.0%	mid	
Fort Erie	Niagara/Hamilton	10.8%	1.4%	14.1%	low	
Welland	Niagara/Hamilton	6.0%	1.0%	13.6%	low	
Port Colborne	Niagara/Hamilton	12.1%	-0.6%	10.1%	low	

- The majority of Eastern Ontario municipalities experienced above average increases in assessment from 2005 to 2006
- The GTA had a relatively wide range of changes in assessment between 2005-2006 as did the Region of Niagara/Hamilton areas. Overall, these areas experienced higher than average assessment increases during this time.



### Change in Unweighted Assessment 2003-2006 (Grouped by Location cont'd)

Municipality	Location	% Change in CVA 2003 - 2004	% Change in CVA 2004 - 2005	% Change in CVA 2005 - 2006	Relative Ranking % increase 2005-2006	Average by Location
North Bay	North	7.0%	4.6%	9.6%	low	North 6.8%
Thunder Bay	North	N/A	0.5%	9.5%	low	
Sudbury	North	3.2%	0.7%	8.8%	low	
Sault Ste. Marie	North	N/A	N/A	3.0%	low	
Timmins	North	2.1%	-0.1%	2.8%	low	
Wasaga Beach	Simcoe/Musk./Duff	N/A	3.3%	27.9%	high	Sim./Musk/Duff. 20.8%
Innisfil	Simcoe/Musk./Duff	15.0%	2.0%	21.2%	high	
Barrie	Simcoe/Musk./Duff	15.9%	5.6%	17.8%	high	
Orangeville	Simcoe/Musk./Duff	8.7%	2.2%	16.5%	mid	
Brantford	SouthWest	10.1%	2.3%	20.4%	high	SouthWest 13.0%
Windsor	SouthWest	9.7%	3.5%	17.4%	mid	
Kitchener	SouthWest	14.3%	3.6%	16.7%	mid	
London	SouthWest	10.3%	2.1%	15.4%	mid	
Waterloo	SouthWest	15.6%	2.0%	15.2%	mid	
Stratford	SouthWest	15.2%	1.7%	14.7%	mid	
Cambridge	SouthWest	12.2%	3.1%	14.7%	mid	
Norfolk	SouthWest	6.4%	2.4%	14.6%	low	
Guelph	SouthWest	10.9%	2.4%	14.0%	low	
St. Thomas	SouthWest	N/A	2.7%	13.4%	low	
Lakeshore	SouthWest	N/A	N/A	8.5%	low	
Sarnia	SouthWest	12.1%	0.9%	7.9%	low	
Leamington	SouthWest	N/A	2.5%	5.7%	low	
Chatham-Kent	SouthWest	5.7%	0.3%	3.9%	low	

- As shown above, the northern municipalities are all experiencing relatively low increases in assessment. Of the northern municipalities, North Bay and Thunder Bay experienced the greatest increase in assessment from 2005 to 2006.
- All municipalities in Simcoe that are included in this part of the study have experienced above average increases in assessment from 2005 to 2006. In fact, Wasaga Beach experienced the largest increase in the entire study during this period of time.
- The City of Brantford experienced the largest assessment increase from 2005 to 2006 in the SouthWest municipalities included in the study.

## Assessment Composition (Unweighted)

Sorted alphabetically

	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.7%	2.0%	8.3%	2.5%	0.2%	0.2%	0.0%
Amherstburg	84.3%	1.1%	5.2%	2.2%	0.5%	6.7%	0.0%
Aurora	86.3%	1.2%	9.4%	2.7%	0.1%	0.2%	0.0%
Barrie	79.0%	3.8%	14.3%	2.7%	0.2%	0.0%	0.0%
Belleville	69.3%	6.1%	20.2%	2.9%	0.5%	1.1%	0.0%
Bracebridge	87.6%	1.2%	9.0%	1.2%	0.7%	0.1%	0.3%
Brampton	78.4%	2.7%	12.8%	5.7%	0.2%	0.3%	0.0%
Brantford	77.8%	4.4%	13.1%	4.4%	0.3%	0.1%	0.0%
Burlington	79.0%	4.0%	12.0%	4.5%	0.2%	0.3%	0.0%
Caledon	84.5%	0.3%	5.5%	4.6%	0.2%	4.6%	0.4%
Cambridge	76.2%	3.6%	12.6%	7.2%	0.2%	0.2%	0.0%
Cavan-Millbrook-North Monaghan	79.2%	0.3%	9.6%	0.9%	0.6%	9.1%	0.2%
Central Elgin	76.2%	0.2%	3.8%	0.6%	0.5%	18.7%	0.1%
Chatham-Kent	59.4%	2.2%	8.6%	2.5%	0.9%	26.3%	0.0%
Clarington	86.4%	0.8%	5.5%	2.9%	0.5%	3.8%	0.2%
Cobourg	78.4%	3.9%	14.2%	3.1%	0.2%	0.1%	0.0%
Collingwood	83.2%	1.9%	11.9%	2.8%	0.2%	0.1%	0.0%
Cornwall	70.8%	5.6%	19.5%	3.7%	0.4%	0.1%	0.0%
East Gwillimbury	85.4%	0.3%	7.1%	1.7%	0.2%	5.1%	0.2%
Fort Erie	85.7%	1.3%	9.8%	1.8%	0.5%	0.8%	0.0%
Georgina	91.6%	1.2%	4.6%	0.4%	0.2%	2.0%	0.1%
Gravenhurst	90.0%	1.0%	7.6%	0.6%	0.8%	0.1%	0.1%
Grimsby	89.7%	0.8%	6.2%	1.3%	0.3%	1.6%	0.0%
Guelph	78.4%	5.3%	11.1%	4.9%	0.2%	0.1%	0.0%
Halton Hills	87.1%	1.4%	5.6%	3.3%	0.2%	2.4%	0.1%
Hamilton	80.6%	5.2%	9.8%	2.4%	0.5%	1.5%	0.0%
Huntsville	83.3%	1.0%	12.9%	1.6%	1.0%	0.1%	0.2%
Innisfil	88.2%	0.1%	5.4%	0.9%	0.5%	4.9%	0.1%
Kawartha Lakes	85.8%	1.4%	5.5%	0.8%	0.1%	6.0%	0.3%
King	86.9%	0.2%	3.7%	0.8%	0.4%	7.7%	0.2%
Kingston	78.8%	6.5%	12.6%	1.3%	0.4%	0.4%	0.0%
Kitchener	76.5%	8.1%	12.6%	2.6%	0.0%	0.1%	0.0%
Lakeshore	78.9%	0.2%	3.7%	4.8%	0.8%	11.7%	0.0%
Leamington	66.2%	2.2%	10.0%	3.0%	0.6%	18.1%	0.0%
Lincoln	79.8%	0.5%	6.2%	2.9%	0.7%	9.8%	0.0%
London	78.4%	6.0%	12.9%	1.8%	0.3%	0.7%	0.0%
Markham	81.7%	0.8%	14.5%	2.7%	0.1%	0.2%	0.0%
Milton	77.8%	1.4%	11.3%	6.2%	0.7%	2.4%	0.2%
Mississauga	71.4%	4.0%	19.1%	5.3%	0.1%	0.0%	0.0%
Newmarket	81.6%	1.9%	13.3%	3.1%	0.1%	0.0%	0.0%
Niagara Falls	68.7%	3.1%	26.1%	1.3%	0.4%	0.4%	0.0%
Niagara-on-the-Lake	78.4%	0.3%	12.2%	0.8%	0.5%	7.7%	0.0%
Norfolk	73.5%	0.9%	6.4%	1.2%	0.7%	17.1%	0.2%
North Bay	75.5%	5.9%	16.5%	2.0%	0.0%	0.0%	0.0%
North Dumfries	70.5%	0.1%	8.7%	6.2%	5.3%	9.1%	0.1%
Oakville	84.1%	2.1%	9.9%	3.6%	0.2%	0.1%	0.0%

## Assessment Composition (Unweighted cont'd)

	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Orangeville	82.7%	2.9%	11.2%	3.0%	0.2%	0.0%	0.0%
Orillia	78.3%	5.5%	13.9%	2.0%	0.3%	0.0%	0.0%
Oshawa	77.8%	5.6%	11.5%	4.4%	0.2%	0.5%	0.0%
Ottawa	76.4%	6.6%	14.4%	1.8%	0.2%	0.6%	0.0%
Pelham	90.9%	0.9%	3.2%	0.2%	0.8%	4.1%	0.0%
Peterborough	78.9%	6.8%	12.2%	1.9%	0.2%	0.1%	0.0%
Pickering	83.4%	0.7%	11.7%	3.2%	0.2%	0.7%	0.0%
Port Colborne	83.6%	3.0%	6.3%	4.8%	0.6%	1.6%	0.1%
Prince Edward County	85.8%	1.1%	4.7%	1.0%	0.2%	7.3%	0.0%
Richmond Hill	87.4%	1.4%	9.5%	1.5%	0.1%	0.1%	0.0%
Sarnia	75.8%	5.0%	12.8%	4.2%	0.7%	1.5%	0.0%
Sault Ste. Marie	74.7%	4.6%	14.8%	5.3%	0.5%	0.0%	0.0%
St. Catharines	80.7%	4.7%	12.1%	1.7%	0.3%	0.6%	0.0%
St. Thomas	77.0%	5.1%	11.8%	5.5%	0.3%	0.3%	0.0%
Stratford	79.2%	4.9%	11.3%	4.2%	0.3%	0.2%	0.0%
Sudbury	76.4%	4.7%	14.3%	4.0%	0.4%	0.1%	0.1%
Tay	93.7%	0.0%	2.8%	0.5%	0.5%	2.2%	0.2%
Tecumseh	76.2%	0.7%	9.7%	10.4%	0.4%	2.6%	0.0%
Thorold	80.6%	1.9%	8.7%	6.0%	1.2%	1.6%	0.0%
Thunder Bay	74.9%	3.7%	16.0%	5.0%	0.4%	0.0%	0.0%
Timmins	75.3%	2.6%	13.4%	7.8%	0.6%	0.2%	0.1%
Toronto	71.5%	9.0%	17.6%	1.9%	0.1%	0.0%	0.0%
Vaughan	75.4%	0.1%	16.5%	7.5%	0.1%	0.3%	0.0%
Wainfleet	85.6%	0.0%	2.1%	0.4%	0.6%	11.1%	0.1%
Wasaga Beach	95.1%	0.3%	4.3%	0.0%	0.2%	0.1%	0.0%
Waterloo	80.6%	5.3%	10.3%	3.5%	0.2%	0.1%	0.0%
Welland	83.9%	4.3%	8.8%	2.3%	0.5%	0.2%	0.0%
Wellesley	67.1%	0.2%	2.8%	3.3%	0.2%	26.3%	0.0%
West Lincoln	77.4%	0.4%	3.8%	1.3%	2.0%	15.0%	0.0%
Whitby	84.4%	2.2%	9.9%	2.7%	0.2%	0.5%	0.0%
Whitchurch-Stouffville	85.9%	1.0%	6.9%	2.5%	0.2%	3.5%	0.2%
Wilmot	80.0%	1.0%	4.7%	1.7%	0.4%	12.1%	0.0%
Windsor	72.9%	4.6%	17.4%	4.7%	0.3%	0.1%	0.0%
Woolwich	70.5%	1.0%	10.7%	4.4%	0.5%	12.9%	0.0%
<b>Average</b>	80.0%	2.6%	10.3%	3.0%	0.5%	3.6%	0.0%
<b>Min</b>	59.4%	0.0%	2.1%	0.0%	0.0%	0.0%	0.0%
<b>Max</b>	95.1%	9.0%	26.1%	10.4%	5.3%	26.3%	0.4%

## Assessment Composition (Unweighted) - Trends & Observations

Residential	
Wasaga Beach	95.1%
Tay	93.7%
Georgina	91.6%
Pelham	90.9%
Gravenhurst	90.0%
Grimsby	89.7%
Innisfil	88.2%
Bracebridge	87.6%
Richmond Hill	87.4%
Halton Hills	87.1%
King	86.9%
Ajax	86.7%
Clarington	86.4%
Aurora	86.3%
Whitchurch-Stouffville	85.9%
Kawartha Lakes	85.8%
Prince Edward County	85.8%
Fort Erie	85.7%
Wainfleet	85.6%
East Gwillimbury	85.4%

The proportionate contributions for residential, commercial and industrial tax revenue sources is important to understand, not only on an annual basis, but also trends over time. This will help identify increases, decreases and areas of growth. Trends for each municipality can be reviewed using the online database provided on [www.bmaconsult.com](http://www.bmaconsult.com).

### Residential

- Residential: average proportionate share is 80.0%
- Survey range: 58.9% in Chatham-Kent to 95.4% in Wasaga Beach
- The table to the left summarizes those municipalities with 85% or greater of their assessment in the Residential Class

### Multi-Residential

- Multi-Residential: average proportionate share is 2.6%
- Survey range: 0% in Wainfleet and Tay to 9.0% in Toronto
- Typically, municipalities with higher than average proportionate Multi-Residential assessment are municipalities with older urban centres
- The table summarizes those municipalities with 5% or greater of their assessment in the Multi-Residential Class

Multi-Residential	
Toronto	9.0%
Kitchener	8.1%
Peterborough	6.8%
Ottawa	6.6%
Kingston	6.5%
Belleville	6.1%
London	6.0%
North Bay	5.9%
Oshawa	5.6%
Cornwall	5.6%
Orillia	5.5%
Waterloo	5.3%
Guelph	5.3%
Hamilton	5.2%
St. Thomas	5.1%
Sarnia	5.0%

Commercial	
Niagara Falls	26.1%
Belleville	20.2%
Cornwall	19.5%
Mississauga	19.1%
Toronto	17.6%
Windsor	17.4%
North Bay	16.5%
Vaughan	16.5%
Thunder Bay	16.0%

### Commercial

- Commercial: average proportionate share is 10.3%
- Survey Range: Wainfleet 2.1% to Niagara Falls 26.1%
- The table summarizes those municipalities with 15% or greater of their assessment in the Commercial Class

**Assessment Composition (Unweighted) - Trends & Observations (cont'd)**

**Industrial**

- Industrial: average proportionate share is 3.0%
- Survey range: 0% in Wasaga Beach to 10.4% in Tecumseh
- The table summarizes those municipalities with 5% or greater of their assessment in the Industrial Class

Industrial	
Tecumseh	10.4%
Timmins	7.8%
Vaughan	7.5%
Cambridge	7.2%
North Dumfries	6.2%
Milton	6.2%
Thorold	6.0%
Brampton	5.7%
St. Thomas	5.5%
Mississauga	5.3%
Sault Ste. Marie	5.3%
Thunder Bay	5.0%

Farmlands	
Wellesley	26.3%
Chatham-Kent	26.3%
Central Elgin	18.7%
Leamington	18.1%
Norfolk	17.1%
West Lincoln	15.0%
Woolwich	12.9%
Wilmot	12.1%
Lakeshore	11.7%
Wainfleet	11.1%
Lincoln	9.8%
Cavan-Millbrook-North Monaghan	9.1%
North Dumfries	9.1%
Niagara-on-the-Lake	7.7%
King	7.7%
Prince Edward County	7.3%
Amherstburg	6.7%
Kawartha Lakes	6.0%
East Gwillimbury	5.1%

**Farmlands**

- Farmland: average proportionate share is 3.1%
- Survey range: 0% in a number of municipalities to 26.3% in Chatham-Kent and Wellesley
- The table summarizes those municipalities with 5% or greater of their assessment in the Farmland Class

### ***Consolidated Unweighted Assessment (Residential vs. Non-Residential)***

The tables on the next page show the relative strength of the municipality's tax base. A higher percentage of non-residential assessment indicates higher revenue raising ability because commercial and industrial tax rates are higher than residential tax rates and therefore generate more tax revenue.

The following table groups:

Residential Assessment includes:

- Residential
- Multi-Residential
- Farmlands
- Managed Forest

Non-Residential Assessment includes:

- Commercial
- Industrial
- Pipelines

As shown in the table on the next page, a number of municipalities rely heavily on Residential assessment such as Wainfleet, Wasaga Beach, and Pelham. These are all municipalities with populations less than 20,000.

Municipalities with Non-Residential assessment composition 20% or greater include Toronto, Thunder Bay, Cambridge, North Bay, Timmins, Windsor, Sault Ste. Marie, Vaughan, Mississauga, Cornwall, Belleville and Niagara Falls.

## Consolidated Unweighted Assessment (Residential vs. Non-Residential)

	Residential Unweighted Assessment	Non-Residential Unweighted Assessment		Residential Unweighted Assessment	Non-Residential Unweighted Assessment
Ajax	89.0%	11.0%	Norfolk	91.7%	8.3%
Amherstburg	92.1%	7.9%	North Bay	81.5%	18.5%
Aurora	87.8%	12.2%	North Dumfries	79.8%	20.2%
Barrie	82.8%	17.2%	Oakville	86.4%	13.6%
Belleville	76.5%	23.5%	Orangeville	85.6%	14.4%
Bracebridge	89.1%	10.9%	Orillia	83.9%	16.1%
Brampton	81.4%	18.6%	Oshawa	83.9%	16.1%
Brantford	82.2%	17.8%	Ottawa	83.6%	16.4%
Burlington	83.3%	16.7%	Pelham	95.9%	4.1%
Caledon	89.8%	10.2%	Peterborough	85.7%	14.3%
Cambridge	80.0%	20.0%	Pickering	84.9%	15.1%
Cavan-Millbrook-North Monaghan	88.9%	11.1%	Port Colborne	88.3%	11.7%
Central Elgin	95.1%	4.9%	Prince Edward County	94.2%	5.8%
Chatham-Kent	88.0%	12.0%	Richmond Hill	88.9%	11.1%
Clarington	91.2%	8.8%	Sarnia	82.3%	17.7%
Cobourg	82.4%	17.6%	Sault Ste. Marie	79.4%	20.6%
Collingwood	85.2%	14.8%	St. Catharines	86.0%	14.0%
Cornwall	76.5%	23.5%	St. Thomas	82.3%	17.7%
East Gwillimbury	91.0%	9.0%	Stratford	84.3%	15.7%
Fort Erie	87.9%	12.1%	Sudbury	81.3%	18.7%
Georgina	94.8%	5.2%	Tay	96.1%	3.9%
Gravenhurst	91.1%	8.9%	Tecumseh	79.6%	20.4%
Grimsby	92.1%	7.9%	Thorold	84.1%	15.9%
Guelph	83.8%	16.2%	Thunder Bay	78.7%	21.3%
Halton Hills	90.9%	9.1%	Timmins	78.1%	21.9%
Hamilton	87.3%	12.7%	Toronto	80.5%	19.5%
Huntsville	84.6%	15.4%	Vaughan	75.8%	24.2%
Innisfil	93.3%	6.7%	Wainfleet	96.9%	3.1%
Kawartha Lakes	93.5%	6.5%	Wasaga Beach	95.4%	4.6%
King	95.1%	4.9%	Waterloo	86.0%	14.0%
Kingston	85.7%	14.3%	Welland	88.3%	11.7%
Kitchener	84.8%	15.2%	Wellesley	93.7%	6.3%
Lakeshore	90.8%	9.2%	West Lincoln	92.9%	7.1%
Leamington	86.5%	13.5%	Whitby	87.2%	12.8%
Lincoln	90.2%	9.8%	Whitchurch-Stouffville	90.5%	9.5%
London	85.1%	14.9%	Wilmot	93.1%	6.9%
Markham	82.7%	17.3%	Windsor	77.6%	22.4%
Milton	81.8%	18.2%	Woolwich	84.4%	15.6%
Mississauga	75.4%	24.6%			
Newmarket	83.5%	16.5%	<b>Average</b>	86.3%	13.7%
Niagara Falls	72.2%	27.8%	<b>Min</b>	72.2%	3.1%
Niagara-on-the-Lake	86.4%	13.6%	<b>Max</b>	96.9%	27.8%

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

Municipality	Residential Unweighted	Residential Weighted	% change	Municipality	Residential Unweighted	Residential Weighted	% change
Toronto	71.5%	40.2%	-31.3%	Ajax	86.7%	80.1%	-6.5%
Windsor	72.9%	54.4%	-18.5%	North Dumfries	70.5%	64.0%	-6.5%
Stratford	79.2%	61.7%	-17.5%	Tecumseh	76.2%	69.9%	-6.3%
Cornwall	70.8%	53.6%	-17.2%	Grimsby	89.7%	84.2%	-5.5%
Thunder Bay	74.9%	57.8%	-17.0%	Brampton	78.4%	73.0%	-5.5%
Brantford	77.8%	60.8%	-16.9%	Barrie	79.0%	73.7%	-5.3%
Belleville	69.3%	52.6%	-16.7%	Woolwich	70.5%	65.3%	-5.2%
Hamilton	80.6%	64.2%	-16.4%	Halton Hills	87.1%	82.0%	-5.1%
Cambridge	76.2%	59.8%	-16.4%	Collingwood	83.2%	79.2%	-4.0%
St. Thomas	77.0%	60.8%	-16.2%	Niagara-on-the-Lake	78.4%	74.5%	-3.9%
Guelph	78.4%	62.5%	-16.0%	Vaughan	75.4%	71.8%	-3.6%
Kitchener	76.5%	60.8%	-15.7%	Clarington	86.4%	83.2%	-3.2%
Kingston	78.8%	63.4%	-15.4%	Newmarket	81.6%	78.8%	-2.8%
Ottawa	76.4%	61.2%	-15.2%	Markham	81.7%	79.0%	-2.7%
Timmins	75.3%	60.5%	-14.7%	Lincoln	79.8%	77.3%	-2.5%
Waterloo	80.6%	66.1%	-14.4%	Aurora	86.3%	84.6%	-1.7%
Sarnia	75.8%	61.5%	-14.3%	Richmond Hill	87.4%	85.7%	-1.7%
North Bay	75.5%	61.2%	-14.3%	Wasaga Beach	95.1%	94.0%	-1.1%
London	78.4%	64.5%	-13.9%	Pelham	90.9%	89.9%	-0.9%
Sudbury	76.4%	62.7%	-13.6%	Huntsville	83.3%	82.9%	-0.4%
Niagara Falls	68.7%	55.1%	-13.5%	Gravenhurst	90.0%	89.6%	-0.4%
Peterborough	78.9%	65.4%	-13.5%	Bracebridge	87.6%	87.2%	-0.3%
Sault Ste. Marie	74.7%	62.3%	-12.4%	Caledon	84.5%	84.9%	0.4%
Thorold	80.6%	68.2%	-12.4%	Wilmot	80.0%	80.5%	0.5%
St. Catharines	80.7%	69.2%	-11.5%	Georgina	91.6%	92.2%	0.6%
Cobourg	78.4%	67.2%	-11.2%	Whitchurch-Stouffville	85.9%	86.5%	0.7%
Port Colborne	83.6%	72.5%	-11.1%	Tay	93.7%	94.4%	0.7%
Welland	83.9%	72.8%	-11.1%	Kawartha Lakes	85.8%	86.8%	1.0%
Oshawa	77.8%	67.2%	-10.6%	Amherstburg	84.3%	85.4%	1.1%
Burlington	79.0%	68.4%	-10.6%	Innisfil	88.2%	89.8%	1.6%
Orillia	78.3%	67.9%	-10.5%	East Gwillimbury	85.4%	87.5%	2.1%
Fort Erie	85.7%	77.0%	-8.7%	Lakeshore	78.9%	81.2%	2.3%
Oakville	84.1%	75.5%	-8.6%	Chatham-Kent	59.4%	62.9%	3.5%
Mississauga	71.4%	63.0%	-8.4%	West Lincoln	77.4%	81.0%	3.6%
Milton	77.8%	69.9%	-7.9%	Prince Edward County	85.8%	89.5%	3.8%
Orangeville	82.7%	74.9%	-7.8%	Cavan-Mill.-N. Monaghan	79.2%	83.8%	4.6%
Whitby	84.4%	77.2%	-7.1%	King	86.9%	91.6%	4.7%
Pickering	83.4%	76.4%	-7.0%	Leamington	66.2%	70.9%	4.7%
				Wainfleet	85.6%	90.8%	5.2%
				Norfolk	73.5%	79.0%	5.5%
				Wellesley	67.1%	76.0%	8.8%
				Central Elgin	76.2%	85.3%	9.1%
				Average	80.0%	73.4%	-6.6%
				Min	59.4%	40.2%	-31.3%
				Max	95.1%	94.4%	9.1%

As shown in the table, tax ratios typically shift the burden from residential to non-residential properties. Approximately 75% 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 one

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



**Building Permit Activity (Sorted from highest to lowest 2005 activity per capita)**

The table summarizes the 2005 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 highest to lowest based on building permit value per capita for 2005.

Construction Value	2005 Building Construction Value (\$000)	% Residential 2005	% Non-Residential 2005	2005 Building Construction Value Per Capita
Milton	\$ 453,156	87%	13%	\$ 7,681
Whitchurch-Stouffville	\$ 180,021	91%	9%	\$ 7,052
Ajax	\$ 432,500	85%	15%	\$ 5,036
Wilmot	\$ 73,722	80%	20%	\$ 4,496
Niagara-on-the-Lake	\$ 66,800	64%	36%	\$ 4,462
Lakeshore	\$ 138,432	58%	42%	\$ 4,365
Bracebridge	\$ 55,478	28%	72%	\$ 3,811
Richmond Hill	\$ 652,016	82%	18%	\$ 3,760
Barrie	\$ 487,988	56%	44%	\$ 3,756
Markham	\$ 949,290	76%	24%	\$ 3,678
Whitby	\$ 385,056	68%	32%	\$ 3,678
Gravenhurst	\$ 43,367	85%	15%	\$ 3,628
Vaughan	\$ 837,014	52%	48%	\$ 3,347
Wasaga Beach	\$ 55,862	N/A	N/A	\$ 3,341
Woolwich	\$ 65,690	76%	24%	\$ 3,333
Halton Hills	\$ 182,696	83%	17%	\$ 3,141
Burlington	\$ 538,155	47%	53%	\$ 3,029
Wellesley	\$ 31,238	54%	46%	\$ 3,013
Huntsville	\$ 57,091	62%	38%	\$ 2,998
Guelph	\$ 351,651	40%	60%	\$ 2,995
Oakville	\$ 519,488	73%	27%	\$ 2,990
Brampton	\$ 1,235,360	45%	55%	\$ 2,985
Collingwood	\$ 43,895	61%	39%	\$ 2,645
Clarington	\$ 203,220	70%	30%	\$ 2,486
Leamington	\$ 67,717	39%	61%	\$ 2,315
Oshawa	\$ 343,633	54%	46%	\$ 2,301
Brantford	\$ 211,828	25%	75%	\$ 2,293
Newmarket	\$ 178,277	51%	49%	\$ 2,270
Ottawa	\$ 1,830,757	48%	52%	\$ 2,199
West Lincoln	\$ 28,271	68%	32%	\$ 2,102
King	\$ 41,638	71%	29%	\$ 2,076
Waterloo	\$ 199,460	60%	40%	\$ 2,041
Niagara Falls	\$ 167,201	37%	63%	\$ 1,996
Kitchener	\$ 411,007	60%	40%	\$ 1,973
Fort Erie	\$ 57,146	45%	55%	\$ 1,894
Prince Edward County	\$ 49,562	88%	12%	\$ 1,872
Toronto	\$ 4,855,522	61%	39%	\$ 1,862
Cambridge	\$ 227,837	62%	38%	\$ 1,856
Cobourg	\$ 34,322	61%	39%	\$ 1,822
Georgina	\$ 82,801	98%	2%	\$ 1,795
St. Thomas	\$ 65,166	63%	37%	\$ 1,770
London	\$ 621,801	58%	42%	\$ 1,730

Construction Value	2005 Building Construction Value (\$000)	% Residential 2005	% Non-Residential 2005	2005 Building Construction Value Per Capita
Orillia	\$ 52,154	35%	65%	\$ 1,708
Central Elgin	\$ 21,038	N/A	N/A	\$ 1,585
Stratford	\$ 47,846	66%	34%	\$ 1,530
Peterborough	\$ 115,923	51%	49%	\$ 1,523
Tay	\$ 14,186	97%	3%	\$ 1,515
Mississauga	\$ 1,104,789	58%	42%	\$ 1,504
Windsor	\$ 327,326	44%	56%	\$ 1,475
Orangeville	\$ 42,473	30%	70%	\$ 1,467
Thorold	\$ 27,489	35%	65%	\$ 1,451
Belleville	\$ 67,642	49%	51%	\$ 1,385
Caledon	\$ 88,761	47%	53%	\$ 1,328
Cavan-M-N M	\$ 11,934	83%	17%	\$ 1,325
Norfolk	\$ 84,437	63%	37%	\$ 1,322
Innisfil	\$ 42,402	78%	22%	\$ 1,299
Amherstburg	\$ 27,579	91%	9%	\$ 1,271
Kawartha Lakes	\$ 94,097	78%	22%	\$ 1,263
Kingston	\$ 152,675	47%	53%	\$ 1,261
Grimsby	\$ 29,873	92%	8%	\$ 1,257
Sudbury	\$ 202,157	49%	51%	\$ 1,256
Pelham	\$ 20,699	93%	7%	\$ 1,235
Hamilton	\$ 640,879	59%	41%	\$ 1,233
Aurora	\$ 55,400	38%	62%	\$ 1,154
Lincoln	\$ 26,508	65%	35%	\$ 1,146
East Gwillimbury	\$ 25,552	67%	33%	\$ 1,129
North Bay	\$ 59,461	66%	34%	\$ 1,106
Chatham-Kent	\$ 114,603	45%	55%	\$ 1,053
Sault Ste. Marie	\$ 75,111	37%	63%	\$ 994
Thunder Bay	\$ 110,184	35%	65%	\$ 991
Welland	\$ 47,682	62%	38%	\$ 945
Wainfleet	\$ 6,091	81%	19%	\$ 932
St. Catharines	\$ 105,148	53%	47%	\$ 790
Sarnia	\$ 58,030	61%	39%	\$ 789
Pickering	\$ 77,285	52%	48%	\$ 784
Tecumseh	\$ 20,272	38%	62%	\$ 740
Timmins	\$ 31,529	45%	55%	\$ 730
Cornwall	\$ 31,685	39%	61%	\$ 675
Port Colborne	\$ 11,468	69%	31%	\$ 596
Average	\$ 273,234	61%	39%	\$ 2,172
Median	\$ 75,111	61%	39%	\$ 1,795
Maximum	\$ 4,855,522	98%	75%	\$ 7,681
Minimum	\$ 6,091	25%	2%	\$ 596

### Building Permit Activity (2 and 3 year) (Grouped by Location)

The table has been sorted by 2005 building construction value per capita by location. Where information was available, 2 and 3 year averages have been included.

Municipality	Location	2003 Building Construction Value (\$000)	2004 Building Construction Value (\$000)	2005 Building Construction Value (\$000)	2005 Bldg Const. Value Per Capita	Bldg Const. Value Per Capita (2 yr avg)	Bldg Const. Value Per Capita (3 yr avg)	Ranking	Group Average by Location 2005 per capita
Ottawa	Eastern	\$ 1,575,844	\$ 1,698,885	\$ 1,830,757	\$ 2,199	\$ 2,123	\$ 2,053	mid	
Prince Edward County	Eastern	N/A	\$ 46,482	\$ 49,562	\$ 1,872	\$ 1,818		mid	
Cobourg	Eastern	\$ 21,283	\$ 27,253	\$ 34,322	\$ 1,822	\$ 1,641	\$ 1,482	mid	
Peterborough	Eastern	\$ 90,113	\$ 86,118	\$ 115,923	\$ 1,523	\$ 1,329	\$ 1,285	mid	
Belleville	Eastern	N/A	\$ 59,510	\$ 67,642	\$ 1,385	\$ 1,309		mid	
Cavan-M-N M	Eastern	N/A	N/A	\$ 11,934	\$ 1,325			low	
Kawartha Lakes	Eastern	\$ 75,430	\$ 98,552	\$ 94,097	\$ 1,263	\$ 1,294	\$ 1,208	low	
Kingston	Eastern	\$ 226,924	\$ 178,579	\$ 152,675	\$ 1,261	\$ 1,366	\$ 1,536	low	
Cornwall	Eastern	\$ 21,286	\$ 41,967	\$ 31,685	\$ 675	\$ 781	\$ 671	low	\$ 1,480
Milton	GTA	\$ 370,845	\$ 375,738	\$ 453,156	\$ 7,681	\$ 7,795	\$ 8,154	high	
Whitchurch-Stouffville	GTA	\$ 63,414	\$ 70,984	\$ 180,021	\$ 7,052	\$ 4,937	\$ 4,150	high	
Ajax	GTA	\$ 295,212	\$ 244,358	\$ 432,500	\$ 5,036	\$ 3,980		high	
Richmond Hill	GTA	\$ 425,807	\$ 533,919	\$ 652,016	\$ 3,760	\$ 3,491	\$ 3,230	high	
Markham	GTA	\$ 701,072	\$ 613,881	\$ 949,290	\$ 3,678	\$ 3,032	\$ 2,990	high	
Whitby	GTA	\$ 614,070	\$ 302,780	\$ 385,056	\$ 3,678	\$ 3,335	\$ 4,332	high	
Vaughan	GTA	\$ 1,056,899	\$ 890,930	\$ 837,014	\$ 3,347	\$ 3,559	\$ 3,962	high	
Halton Hills	GTA	\$ 84,233	\$ 148,639	\$ 182,696	\$ 3,141	\$ 2,903	\$ 2,459	high	
Burlington	GTA	\$ 433,216	\$ 369,721	\$ 538,155	\$ 3,029	\$ 2,593	\$ 2,599	high	
Oakville	GTA	\$ 613,780	\$ 544,275	\$ 519,488	\$ 2,990	\$ 3,127	\$ 3,357	high	
Brampton	GTA	\$ 1,791,422	\$ 2,730,395	\$ 1,235,360	\$ 2,985	\$ 4,944	\$ 4,884	high	
Clarington	GTA	\$ 172,410	\$ 213,849	\$ 203,220	\$ 2,486	\$ 2,589	\$ 2,476	high	
Oshawa	GTA	\$ 419,797	\$ 263,733	\$ 343,633	\$ 2,301	\$ 2,040	\$ 2,317	high	
Newmarket	GTA	\$ 169,048	\$ 141,445	\$ 178,277	\$ 2,270	\$ 2,055	\$ 2,125	mid	
King	GTA	\$ 70,766	\$ 37,012	\$ 41,638	\$ 2,076	\$ 1,959	\$ 2,483	mid	
Toronto	GTA	\$ 4,250,298	\$ 5,897,819	\$ 4,855,522	\$ 1,862	\$ 2,064	\$ 1,918	mid	
Georgina	GTA	\$ 45,820	\$ 51,308	\$ 82,801	\$ 1,795	\$ 1,464	\$ 1,321	mid	
Mississauga	GTA	\$ 1,506,898	\$ 1,385,657	\$ 1,104,789	\$ 1,504	\$ 1,724	\$ 1,880	mid	
Caledon	GTA	\$ 135,683	\$ 153,143	\$ 88,761	\$ 1,328	\$ 1,875	\$ 2,009	mid	
Aurora	GTA	\$ 194,050	\$ 194,255	\$ 55,400	\$ 1,154	\$ 2,645	\$ 3,181	low	
East Gwillimbury	GTA	\$ 57,550	\$ 53,781	\$ 25,552	\$ 1,129	\$ 1,755	\$ 2,026	low	
Pickering	GTA	\$ 123,933	\$ 163,583	\$ 77,285	\$ 784	\$ 1,239	\$ 1,265	low	\$ 2,957
Niagara-on-the-Lake	Niagara/Hamilton	\$ 57,706	\$ 62,781	\$ 66,800	\$ 4,462	\$ 4,354	\$ 4,215	high	
West Lincoln	Niagara/Hamilton	\$ 23,897	N/A	\$ 28,271	\$ 2,102			mid	
Niagara Falls	Niagara/Hamilton	\$ 144,692	\$ 171,804	\$ 167,201	\$ 1,996	\$ 2,032	\$ 1,938	mid	
Fort Erie	Niagara/Hamilton	\$ 39,249	\$ 39,397	\$ 57,146	\$ 1,894	\$ 1,606	\$ 1,512	mid	
Thorold	Niagara/Hamilton	\$ 13,258	\$ 19,865	\$ 27,489	\$ 1,451	\$ 1,253	\$ 1,070	mid	
Grimsby	Niagara/Hamilton	\$ 52,599	N/A	\$ 29,873	\$ 1,257			low	
Pelham	Niagara/Hamilton	\$ 23,082	\$ 32,711	\$ 20,699	\$ 1,235	\$ 1,608	\$ 1,545	low	
Hamilton	Niagara/Hamilton	\$ 664,395	\$ 595,165	\$ 640,879	\$ 1,233	\$ 1,189	\$ 1,221	low	
Lincoln	Niagara/Hamilton	\$ 43,854	N/A	\$ 26,508	\$ 1,146			low	
Welland	Niagara/Hamilton	\$ 63,311	\$ 29,848	\$ 47,682	\$ 945	\$ 770	\$ 932	low	
Wainfleet	Niagara/Hamilton	\$ 8,590	\$ 9,470	\$ 6,091	\$ 932	\$ 1,194	\$ 1,236	low	
St. Catharines	Niagara/Hamilton	\$ 90,377	\$ 141,985	\$ 105,148	\$ 790	\$ 928	\$ 845	low	
Port Colborne	Niagara/Hamilton	\$ 11,747	\$ 10,009	\$ 11,468	\$ 596	\$ 559	\$ 577	low	\$ 1,541

**Building Permit Activity (2 and 3 year) (Grouped by Location cont'd)**

The table has been sorted by 2005 building construction value per capita by location. Where information was available, 2 and 3 year averages have been included.

Municipality	Location	2003 Building Construction Value (\$000)	2004 Building Construction Value (\$000)	2005 Building Construction Value (\$000)	2005 Bldg Const. Value Per Capita	Bldg Const. Value Per Capita (2 yr avg)	Bldg Const. Value Per Capita (3 yr avg)	Ranking	Group Average by Location 2005 per capita
Sudbury	North	\$ 105,044	\$ 185,093	\$ 202,157	\$ 1,256	\$ 1,204	\$ 1,021	low	\$ 1,015
North Bay	North	\$ 33,373	\$ 71,088	\$ 59,461	\$ 1,106	\$ 1,210	\$ 1,011	low	
Sault Ste. Marie	North	\$ 47,988	\$ 45,806	\$ 75,111	\$ 994	\$ 799		low	
Thunder Bay	North	\$ 98,700	\$ 103,618	\$ 110,184	\$ 991	\$ 959	\$ 934	low	
Timmins	North	\$ 20,191	\$ 38,129	\$ 31,529	\$ 730	\$ 806	\$ 692	low	
Bracebridge	Simcoe/Musk./Duff			\$ 55,478	\$ 3,811			high	
Barrie	Simcoe/Musk./Duff	\$ 397,047	\$ 390,928	\$ 487,988	\$ 3,756	\$ 3,446	\$ 3,410	high	\$ 2,617
Gravenhurst	Simcoe/Musk./Duff			\$ 43,367	\$ 3,628			high	
Wasaga Beach	Simcoe/Musk./Duff	\$ 39,382	\$ 63,330	\$ 55,862	\$ 3,341	\$ 3,680	\$ 3,342	high	
Huntsville	Simcoe/Musk./Duff			\$ 57,091	\$ 2,998			high	
Collingwood	Simcoe/Musk./Duff	\$ 36,688	\$ 77,413	\$ 43,895	\$ 2,645			high	
Orillia	Simcoe/Musk./Duff		\$ 37,386	\$ 52,154	\$ 1,708			mid	
Tay	Simcoe/Musk./Duff	\$ 10,272	\$ 11,798	\$ 14,186	\$ 1,515			mid	
Orangeville	Simcoe/Musk./Duff	\$ 42,545	\$ 45,099	\$ 42,473	\$ 1,467	\$ 1,532	\$ 1,573	mid	
Innisfil	Simcoe/Musk./Duff	\$ 56,055	\$ 58,808	\$ 42,402	\$ 1,299	\$ 1,566	\$ 1,640	low	
Wilmot	SouthWest			\$ 73,722	\$ 4,496			high	
Lakeshore	SouthWest	\$ 117,130	\$ 96,194	\$ 138,432	\$ 4,365	\$ 3,716		high	
Woolwich	SouthWest			\$ 65,690	\$ 3,333			high	
Wellesley	SouthWest			\$ 31,238	\$ 3,013			high	
Guelph	SouthWest	\$ 267,822	\$ 295,727	\$ 351,651	\$ 2,995	\$ 2,783	\$ 2,642	high	
Leamington	SouthWest	\$ 39,067	\$ 71,594	\$ 67,717	\$ 2,315	\$ 2,388	\$ 2,041	high	
Brantford	SouthWest	\$ 102,367	\$ 122,160	\$ 211,828	\$ 2,293	\$ 1,813	\$ 1,585	high	
Waterloo	SouthWest	\$ 292,843	\$ 173,535	\$ 199,460	\$ 2,041	\$ 1,931	\$ 2,329	mid	
Kitchener	SouthWest	\$ 318,639	\$ 433,623	\$ 411,007	\$ 1,973	\$ 2,045	\$ 1,887	mid	
Cambridge	SouthWest	\$ 284,529	\$ 214,273	\$ 227,837	\$ 1,856	\$ 1,820	\$ 2,013	mid	
St. Thomas	SouthWest	\$ 41,673	\$ 91,112	\$ 65,166	\$ 1,770	\$ 2,153	\$ 1,827	mid	
London	SouthWest	\$ 579,347	\$ 647,283	\$ 621,801	\$ 1,730	\$ 1,773	\$ 1,726	mid	
Central Elgin	SouthWest	N/A	N/A	\$ 21,038	\$ 1,585			mid	
Stratford	SouthWest	\$ 42,816	\$ 28,594	\$ 47,846	\$ 1,530	\$ 1,220	\$ 1,272	mid	
Windsor	SouthWest	\$ 361,764	\$ 336,236	\$ 327,326	\$ 1,475	\$ 1,497	\$ 1,543	mid	
Norfolk	SouthWest	\$ 57,800	\$ 59,011	\$ 84,437	\$ 1,322	\$ 1,126	\$ 1,267	low	
Amherstburg	SouthWest			\$ 27,579	\$ 1,271			low	
Chatham-Kent	SouthWest	\$ 77,289	\$ 120,084	\$ 114,603	\$ 1,053	\$ 912	\$ 756	low	
Sarnia	SouthWest	\$ 57,999	\$ 49,674	\$ 58,030	\$ 789	\$ 731	\$ 749	low	
Tecumseh	SouthWest	\$ 26,955	\$ 41,376	\$ 20,272	\$ 740			low	\$ 2,097

## *Municipal Financial Indicators*



**Municipal Financial  
Indicators**

The **Municipal Financial Indicators** section of the report includes the following information to assist municipalities in understanding the financial aspects of each municipality included in the study.

- **Net Municipal Levy Per Capita and sorted by Location (NEW)**
- **Net Municipal Levy Per \$100,000 of Assessment and sorted by Location (NEW)**
- **Reserves as a % of Total Expenditures**
  - **Reserves as a % of Total Expenditures (Excluding Water/Sewer) - (NEW)**
  - **Water Reserves as a % of Water Expenditures (NEW)**
  - **Sanitary Sewer Reserves as a % of Sanitary Sewer Expenditures (NEW)**
- **Reserves (Excluding Water/Sewer) as a % of Taxation and sorted by Location (NEW)**
- **Debt Charges as a % of Total Expenditures**
  - **Debt as a % of Total Expenditures (Excluding Water/Sewer) - (NEW)**
  - **Water Debt as a % of Water Expenditures (NEW)**
  - **Sanitary Sewer Debt as a % of Sanitary Sewer Expenditures (NEW)**
- **Debt Charges as a % of Taxation**
- **Outstanding Debt to Reserve Ratio**
- **Debt and Reserves Per Capita**
- **Debt Outstanding Per Unweighted Assessment**
- **Taxes Receivable as a % of Tax Levies and sorted by Location (NEW)**

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 helps 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.

The data contained in this report cannot be viewed in isolation. It is critical that when comparing each municipality's results that a more in depth analysis be conducted to gain a better understanding of the factors affecting each measure for each municipality.

## ***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 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 2006 municipal levy by-laws and the 2005 estimated populations (Stats Canada).

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.

***Trends and Observations - Net Municipal Levy Per Capita***

- Net levy on a per capita basis ranged across the municipalities from \$577 to \$1,553 (with an average of \$1,025 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
- There appears to be a certain degree of relationship between levy per capita and density ranking, particularly at the lower range of levy per capita comparisons. As well, 85% of the municipalities with low ranking for levy per capita had a population of 100,000 or less.
- Municipalities such as Hamilton, St. Catharines, Thunder Bay, Port Colborne, Belleville, Oshawa, Cobourg and Windsor with high net levies and relatively low assessment bases to support the programs face additional challenges in terms of affordability and relative taxes
- Other influences on relative taxes include education tax differentials in the Commercial and Industrial classes as well as the tax ratios used in each municipality as will be profiled in the next section of the report
- A detailed review of the service envelopes, revenues and socio-demographics of the municipality is required to understand the factors causing these differences. Some of the driving factors include social service costs, significant differentials in terms of service levels and the extent of user fees



## Trends and Observations - Net Municipal Levy Per Capita

Municipal Levies	2006 Total Net Levy (Upper and Lower Tiers)	2006 Levy per Capita	2006 Net Levy Per Capita	Assessment per Capita Ranking	Density Ranking
Cavan-M-N M	\$ 5,199,198	\$ 577	low	mid	low
Wellesley	\$ 7,343,652	\$ 708	low	mid	low
Prince Edward County	\$ 19,512,470	\$ 737	low	mid	low
Tay	\$ 7,448,290	\$ 796	low	mid	low
Milton	\$ 47,024,190	\$ 797	low	high	mid
West Lincoln	\$ 10,790,853	\$ 802	low	low	low
Halton Hills	\$ 46,860,840	\$ 806	low	high	mid
Caledon	\$ 54,535,288	\$ 816	low	high	low
Norfolk	\$ 52,564,057	\$ 823	low	mid	low
Leamington	\$ 24,112,010	\$ 824	low	low	low
Amherstburg	\$ 18,610,559	\$ 858	low	mid	low
Tecumseh	\$ 23,640,898	\$ 863	low	mid	mid
Kawartha Lakes	\$ 64,403,798	\$ 864	low	mid	low
Mississauga	\$ 644,441,847	\$ 877	low	high	high
Innisfil	\$ 28,812,097	\$ 883	low	high	low
Georgina	\$ 40,942,260	\$ 888	low	mid	mid
Wilmot	\$ 14,590,758	\$ 890	low	mid	low
Lakeshore	\$ 28,385,118	\$ 895	low	high	low
Newmarket	\$ 70,428,955	\$ 897	low	high	high
St. Thomas	\$ 33,063,970	\$ 898	low	low	high
Woolwich	\$ 17,983,780	\$ 912	low	high	low
Brampton	\$ 381,340,039	\$ 921	low	mid	high
Orangeville	\$ 26,753,800	\$ 924	low	low	high
Clarington	\$ 76,009,907	\$ 930	low	mid	mid
Chatham-Kent	\$ 101,934,993	\$ 937	low	low	low
East Gwillimbury	\$ 21,237,273	\$ 939	low	high	low
Kitchener	\$ 197,924,788	\$ 950	low	low	high
Barrie	\$ 124,004,847	\$ 955	mid	mid	high
Orillia	\$ 29,246,796	\$ 958	mid	mid	high
Richmond Hill	\$ 167,411,468	\$ 965	mid	high	high
Sudbury	\$ 156,052,091	\$ 970	mid	low	low
Lincoln	\$ 22,609,585	\$ 977	mid	mid	mid
North Dumfries	\$ 9,818,553	\$ 982	mid	high	low
Grimsby	\$ 23,364,469	\$ 983	mid	mid	mid
Welland	\$ 49,701,172	\$ 985	mid	low	mid
Thorold	\$ 18,723,138	\$ 989	mid	low	mid
Wasaga Beach	\$ 16,586,175	\$ 992	mid	high	mid
Burlington	\$ 177,857,844	\$ 1,001	mid	high	high
Sault Ste. Marie	\$ 76,123,909	\$ 1,007	mid	low	mid

## Trends and Observations - Net Municipal Levy Per Capita (cont'd)

Municipal Levies	2006 Total Net Levy (Upper and Lower Tiers)	2006 Levy per Capita	2006 Net Levy Per Capita	Assessment per Capita Ranking	Density Ranking
Markham	\$ 260,346,641	\$ 1,009	mid	high	high
Huntsville	\$ 19,223,981	\$ 1,009	mid	high	low
Peterborough	\$ 77,238,461	\$ 1,015	mid	low	high
Central Elgin	\$ 13,650,451	\$ 1,028	mid	mid	low
Cornwall	\$ 48,415,949	\$ 1,031	mid	low	mid
North Bay	\$ 55,527,055	\$ 1,033	mid	low	mid
Stratford	\$ 32,373,790	\$ 1,035	mid	low	high
Sarnia	\$ 77,284,633	\$ 1,050	mid	low	mid
Timmins	\$ 45,800,102	\$ 1,061	mid	low	low
Cambridge	\$ 131,353,804	\$ 1,070	mid	mid	high
London	\$ 384,799,563	\$ 1,071	mid	low	high
Aurora	\$ 51,504,960	\$ 1,073	mid	high	high
Pelham	\$ 18,008,523	\$ 1,074	mid	mid	mid
Guelph	\$ 126,861,980	\$ 1,081	mid	mid	high
Brantford	\$ 100,024,830	\$ 1,083	mid	low	high
Whitchurch-Stouffville	\$ 27,743,695	\$ 1,087	high	high	low
Pickering	\$ 108,039,519	\$ 1,096	high	mid	mid
Hamilton	\$ 574,370,590	\$ 1,105	high	low	mid
Fort Erie	\$ 33,665,235	\$ 1,116	high	mid	mid
Ajax	\$ 95,902,637	\$ 1,117	high	mid	high
St. Catharines	\$ 148,817,220	\$ 1,117	high	low	high
Bracebridge	\$ 16,313,049	\$ 1,120	high	high	low
Port Colborne	\$ 21,648,805	\$ 1,125	high	low	mid
Vaughan	\$ 287,654,033	\$ 1,150	high	high	high
Ottawa	\$ 960,133,729	\$ 1,153	high	high	mid
Wainfleet	\$ 7,613,034	\$ 1,165	high	mid	low
Belleville	\$ 56,948,799	\$ 1,166	high	low	mid
Thunder Bay	\$ 129,670,600	\$ 1,167	high	low	mid
Oakville	\$ 204,364,486	\$ 1,176	high	high	high
Toronto	\$ 3,134,723,098	\$ 1,202	high	high	high
Whitby	\$ 125,891,406	\$ 1,202	high	high	mid
Kingston	\$ 146,878,948	\$ 1,213	high	mid	mid
Oshawa	\$ 181,881,114	\$ 1,218	high	low	high
Cobourg	\$ 23,015,246	\$ 1,222	high	low	mid
Waterloo	\$ 122,998,964	\$ 1,259	high	mid	high
Gravenhurst	\$ 15,245,372	\$ 1,275	high	high	low
Niagara Falls	\$ 109,645,686	\$ 1,309	high	mid	mid
Windsor	\$ 298,777,498	\$ 1,347	high	low	high
King	\$ 27,598,819	\$ 1,376	high	high	low
Collingwood	\$ 23,962,154	\$ 1,444	high	high	mid
Niagara-on-the-Lake	\$ 23,245,177	\$ 1,553	high	high	low
Average		\$ 1,025			
Minimum		\$ 577			
Maximum		\$ 1,553			
Median		\$ 1,009			

## Trends and Observations - Net Municipal Levy Per Capita (by Location)

Municipal Levies	Location	2006 Levy per Capita	2006 Net Levy Per Capita	Location Group Average
Cavan-M-N M	Eastern	\$ 577	low	Eastern \$ 998
Prince Edward County	Eastern	\$ 737	low	
Kawartha Lakes	Eastern	\$ 864	low	
Peterborough	Eastern	\$ 1,015	mid	
Cornwall	Eastern	\$ 1,031	mid	
Ottawa	Eastern	\$ 1,153	high	
Belleville	Eastern	\$ 1,166	high	
Kingston	Eastern	\$ 1,213	high	
Cobourg	Eastern	\$ 1,222	high	
Milton	GTA	\$ 797	low	
Halton Hills	GTA	\$ 806	low	
Caledon	GTA	\$ 816	low	
Mississauga	GTA	\$ 877	low	
Georgina	GTA	\$ 888	low	
Newmarket	GTA	\$ 897	low	
Brampton	GTA	\$ 921	low	
Clarington	GTA	\$ 930	low	
East Gwillimbury	GTA	\$ 939	low	
Richmond Hill	GTA	\$ 965	mid	
Burlington	GTA	\$ 1,001	mid	
Markham	GTA	\$ 1,009	mid	
Aurora	GTA	\$ 1,073	mid	
Whitchurch-Stouffville	GTA	\$ 1,087	high	
Pickering	GTA	\$ 1,096	high	
Ajax	GTA	\$ 1,117	high	
Vaughan	GTA	\$ 1,150	high	
Oakville	GTA	\$ 1,176	high	
Toronto	GTA	\$ 1,202	high	
Whitby	GTA	\$ 1,202	high	
Oshawa	GTA	\$ 1,218	high	
King	GTA	\$ 1,376	high	
West Lincoln	Niagara/Hamilton	\$ 802	low	Niagara/Hamilton \$ 1,100
Lincoln	Niagara/Hamilton	\$ 977	mid	
Grimsby	Niagara/Hamilton	\$ 983	mid	
Welland	Niagara/Hamilton	\$ 985	mid	
Thorold	Niagara/Hamilton	\$ 989	mid	
Pelham	Niagara/Hamilton	\$ 1,074	mid	
Hamilton	Niagara/Hamilton	\$ 1,105	high	
Fort Erie	Niagara/Hamilton	\$ 1,116	high	
St. Catharines	Niagara/Hamilton	\$ 1,117	high	
Port Colborne	Niagara/Hamilton	\$ 1,125	high	
Wainfleet	Niagara/Hamilton	\$ 1,165	high	
Niagara Falls	Niagara/Hamilton	\$ 1,309	high	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 1,553	high	

## Trends and Observations - Net Municipal Levy Per Capita (by Location—cont'd)

Municipal Levies	Location	2006 Levy per Capita	2006 Net Levy Per Capita	Location Group Average
Sudbury	North	\$ 970	mid	North \$ 1,047
Sault Ste. Marie	North	\$ 1,007	mid	
North Bay	North	\$ 1,033	mid	
Timmins	North	\$ 1,061	mid	
Thunder Bay	North	\$ 1,167	high	
Tay	Simcoe/Musk./Duff	\$ 796	low	Simcoe/Muskoka/Duff. \$ 1,036
Innisfil	Simcoe/Musk./Duff	\$ 883	low	
Orangeville	Simcoe/Musk./Duff	\$ 924	low	
Barrie	Simcoe/Musk./Duff	\$ 955	mid	
Orillia	Simcoe/Musk./Duff	\$ 958	mid	
Wasaga Beach	Simcoe/Musk./Duff	\$ 992	mid	
Huntsville	Simcoe/Musk./Duff	\$ 1,009	mid	
Bracebridge	Simcoe/Musk./Duff	\$ 1,120	high	
Gravenhurst	Simcoe/Musk./Duff	\$ 1,275	high	
Collingwood	Simcoe/Musk./Duff	\$ 1,444	high	
Wellesley	SouthWest	\$ 708	low	
Norfolk	SouthWest	\$ 823	low	
Leamington	SouthWest	\$ 824	low	
Amherstburg	SouthWest	\$ 858	low	
Tecumseh	SouthWest	\$ 863	low	
Wilmot	SouthWest	\$ 890	low	
Lakeshore	SouthWest	\$ 895	low	
St. Thomas	SouthWest	\$ 898	low	
Woolwich	SouthWest	\$ 912	low	
Chatham-Kent	SouthWest	\$ 937	low	
Kitchener	SouthWest	\$ 950	low	
North Dumfries	SouthWest	\$ 982	mid	
Central Elgin	SouthWest	\$ 1,028	mid	
Stratford	SouthWest	\$ 1,035	mid	
Sarnia	SouthWest	\$ 1,050	mid	
Cambridge	SouthWest	\$ 1,070	mid	
London	SouthWest	\$ 1,071	mid	
Guelph	SouthWest	\$ 1,081	mid	
Brantford	SouthWest	\$ 1,083	mid	
Waterloo	SouthWest	\$ 1,259	high	
Windsor	SouthWest	\$ 1,347	high	

### Trends and Observations - Net Municipal Levy Per \$100,000 Assessment (Unweighted)

- Net levy on a per \$100,000 of assessment ranged across the municipalities from \$661 to \$2,318 (with an average of \$1,191). There is a strong relationship between the assessment per capita and net levy per \$100,000 of assessment such that for the most part, municipalities with high assessment bases have low net levy per \$100,000 of assessment

Municipal Levies	2006 Net Levy For \$100,000 CVA	2006 Net Levy Per 100,000 Assessment	Assessment per Capita Ranking
Cavan-M-N M	661	low	mid
Caledon	667	low	high
Milton	697	low	high
Gravenhurst	722	low	high
Whitchurch-Stouffville	729	low	high
Richmond Hill	737	low	high
Markham	749	low	high
Vaughan	753	low	high
Halton Hills	754	low	high
Huntsville	780	low	high
King	787	low	high
Wasaga Beach	788	low	high
East Gwillimbury	794	low	high
Mississauga	802	low	high
Oakville	805	low	high
Innisfil	810	low	high
Wellesley	813	low	mid
Lakeshore	814	low	high
Bracebridge	834	low	high
Aurora	840	low	high
Newmarket	855	low	high
Prince Edward County	856	low	mid
Kawartha Lakes	858	low	mid
North Dumfries	860	low	high
Woolwich	872	low	high
Wilmot	876	low	mid
Burlington	885	low	high
Brampton	947	mid	mid
Tecumseh	949	mid	mid
Niagara-on-the-Lake	973	mid	high
Tay	980	mid	mid
Toronto	997	mid	high
Georgina	1,011	mid	mid
Amherstburg	1,026	mid	mid
Norfolk	1,039	mid	mid
West Lincoln	1,091	mid	low
Grimsby	1,097	mid	mid
Clarington	1,111	mid	mid
Leamington	1,117	mid	low

Municipal Levies	2006 Net Levy For \$100,000 CVA	2006 Net Levy Per 100,000 Assessment	Assessment per Capita Ranking
Pickering	1,117	mid	mid
Barrie	1,130	mid	mid
Ottawa	1,132	mid	high
Ajax	1,139	mid	mid
Collingwood	1,140	mid	high
Whitby	1,161	mid	high
Lincoln	1,167	mid	mid
Central Elgin	1,183	mid	mid
Pelham	1,209	mid	mid
Orangeville	1,222	mid	low
Orillia	1,239	mid	mid
Wainfleet	1,243	mid	mid
Guelph	1,263	mid	mid
Chatham-Kent	1,301	mid	low
Waterloo	1,311	mid	mid
Kitchener	1,319	high	low
Fort Erie	1,337	high	mid
Stratford	1,360	high	low
Cambridge	1,371	high	mid
Thorold	1,410	high	low
Peterborough	1,419	high	low
Hamilton	1,505	high	low
London	1,513	high	low
St. Catharines	1,537	high	low
Kingston	1,571	high	mid
Cobourg	1,591	high	low
Sarnia	1,597	high	low
Niagara Falls	1,625	high	mid
Oshawa	1,628	high	low
St. Thomas	1,640	high	low
Brantford	1,678	high	low
North Bay	1,711	high	low
Port Colborne	1,723	high	low
Welland	1,732	high	low
Belleville	1,778	high	low
Windsor	1,791	high	low
Sudbury	1,930	high	low
Thunder Bay	2,064	high	low
Sault Ste. Marie	2,175	high	low
Cornwall	2,228	high	low
Timmins	2,318	high	low

Average	\$ 1,191
Minimum	\$ 661
Maximum	\$ 2,318
Median	\$ 1,124

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

Municipal Levies	Location	2006 Net Levy For \$100,000 CVA	2006 Net Levy Per 100,000 Assessment	Population	Density Ranking	Location Group Average
Cavan-M-N M	Eastern	661	low	low	low	Eastern 1,344
Prince Edward County	Eastern	856	low	low	low	
Kawartha Lakes	Eastern	858	low	mid	low	
Ottawa	Eastern	1,132	mid	high	mid	
Peterborough	Eastern	1,419	high	mid	high	
Kingston	Eastern	1,571	high	high	mid	
Cobourg	Eastern	1,591	high	low	mid	
Belleville	Eastern	1,778	high	mid	mid	
Cornwall	Eastern	2,228	high	mid	mid	
Caledon	GTA	667	low	mid	low	GTA 1,034
Milton	GTA	697	low	mid	mid	
Whitchurch-Stouffville	GTA	729	low	low	low	
Richmond Hill	GTA	737	low	high	high	
Markham	GTA	749	low	high	high	
Vaughan	GTA	753	low	high	high	
Halton Hills	GTA	754	low	mid	mid	
King	GTA	787	low	low	low	
East Gwillimbury	GTA	794	low	low	low	
Mississauga	GTA	802	low	high	high	
Oakville	GTA	805	low	high	high	
Aurora	GTA	840	low	mid	high	
Newmarket	GTA	855	low	mid	high	
Burlington	GTA	885	low	high	high	
Brampton	GTA	947	mid	high	high	
Toronto	GTA	997	mid	high	high	
Georgina	GTA	1,011	mid	mid	mid	
Clarington	GTA	1,111	mid	mid	mid	
Pickering	GTA	1,117	mid	high	mid	
Ajax	GTA	1,139	mid	mid	high	
Whitby	GTA	1,161	mid	high	mid	
Oshawa	GTA	1,628	high	high	high	
						\$
Niagara-on-the-Lake	Niagara/Hamilton	973	mid	low	low	Niagara/Hamilton 1,358
West Lincoln	Niagara/Hamilton	1,091	mid	low	low	
Grimsby	Niagara/Hamilton	1,097	mid	low	mid	
Lincoln	Niagara/Hamilton	1,167	mid	low	mid	
Pelham	Niagara/Hamilton	1,209	mid	low	mid	
Wainfleet	Niagara/Hamilton	1,243	mid	low	low	
Fort Erie	Niagara/Hamilton	1,337	high	mid	mid	
Thorold	Niagara/Hamilton	1,410	high	low	mid	
Hamilton	Niagara/Hamilton	1,505	high	high	mid	
St. Catharines	Niagara/Hamilton	1,537	high	high	high	
Niagara Falls	Niagara/Hamilton	1,625	high	mid	mid	
Port Colborne	Niagara/Hamilton	1,723	high	low	mid	
Welland	Niagara/Hamilton	1,732	high	mid	mid	
						\$

### Net Municipal Levy Per 100,000 Assessment (Unweighted) - By Location

Municipal Levies	Location	2006 Net Levy For \$100,000 CVA	2006 Net Levy Per 100,000 Assessment	Population	Density Ranking	Location Group Average
North Bay	North	1,711	high	mid	mid	North \$ 2,040
Sudbury	North	1,930	high	high	low	
Thunder Bay	North	2,064	high	high	mid	
Sault Ste. Marie	North	2,175	high	mid	mid	
Timmins	North	2,318	high	mid	low	
Gravenhurst	Simcoe/Musk./Duff	722	low	low	low	Simcoe/Muskoka/Duff. \$ 965
Huntsville	Simcoe/Musk./Duff	780	low	low	low	
Wasaga Beach	Simcoe/Musk./Duff	788	low	low	mid	
Innisfil	Simcoe/Musk./Duff	810	low	mid	low	
Bracebridge	Simcoe/Musk./Duff	834	low	low	low	
Tay	Simcoe/Musk./Duff	980	mid	low	low	
Barrie	Simcoe/Musk./Duff	1,130	mid	high	high	
Collingwood	Simcoe/Musk./Duff	1,140	mid	low	mid	
Orangeville	Simcoe/Musk./Duff	1,222	mid	mid	high	
Orillia	Simcoe/Musk./Duff	1,239	mid	mid	high	
Wellesley	SouthWest	813	low	low	low	SouthWest \$ 1,223
Lakeshore	SouthWest	814	low	mid	low	
North Dumfries	SouthWest	860	low	low	low	
Woolwich	SouthWest	872	low	low	low	
Wilmot	SouthWest	876	low	low	low	
Tecumseh	SouthWest	949	mid	low	mid	
Amherstburg	SouthWest	1,026	mid	low	low	
Norfolk	SouthWest	1,039	mid	mid	low	
Leamington	SouthWest	1,117	mid	mid	low	
Central Elgin	SouthWest	1,183	mid	low	low	
Guelph	SouthWest	1,263	mid	high	high	
Chatham-Kent	SouthWest	1,301	mid	high	low	
Waterloo	SouthWest	1,311	mid	high	high	
Kitchener	SouthWest	1,319	high	high	high	
Stratford	SouthWest	1,360	high	mid	high	
Cambridge	SouthWest	1,371	high	high	high	
London	SouthWest	1,513	high	high	high	
Sarnia	SouthWest	1,597	high	mid	mid	
St. Thomas	SouthWest	1,640	high	mid	high	
Brantford	SouthWest	1,678	high	high	high	
Windsor	SouthWest	1,791	high	high	high	



## **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

## **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 per capita
- debt as a percentage of full or equalized assessed property value

A number of these indicators have been included in this section of the report



## Reserves as a % of Total Expenditures

Municipality	Total Reserves (Excluding Obligatory)	Total Expenditures	2002 Reserves as % Total Expenditures	2003 Reserves as % Total Expenditures	2004 Reserves as % Total Expenditures	2005 Reserves as % Total Expenditures
Timmins	\$ 10,128,323	\$ 114,147,867	N/A	7.5%	7.8%	8.9%
Cobourg	\$ 2,263,545	\$ 25,397,700	N/A	16.4%	N/A	8.9%
St. Thomas	\$ 8,408,153	\$ 81,566,349	N/A	6.7%	8.2%	10.3%
Windsor	\$ 74,145,712	\$ 709,476,190	N/A	16.8%	14.4%	10.5%
Orangeville	\$ 3,102,570	\$ 29,160,184	25.1%	5.6%	7.4%	10.6%
North Bay	\$ 16,793,166	\$ 141,286,028	5.9%	7.6%	7.9%	11.9%
Pelham	\$ 1,485,255	\$ 10,457,449	26.0%	23.2%	17.9%	14.2%
Chatham-Kent	\$ 36,543,578	\$ 244,381,735	13.7%	12.2%	13.4%	15.0%
Toronto	\$ 1,201,152,878	\$ 7,827,436,406	14.0%	14.9%	15.0%	15.3%
Sault Ste. Marie	\$ 33,714,500	\$ 212,696,137	N/A	17.9%	17.7%	15.9%
Sarnia	\$ 14,114,260	\$ 87,823,957	N/A	15.7%	15.6%	16.1%
Sudbury	\$ 75,174,230	\$ 461,268,184	14.8%	15.0%	15.0%	16.3%
Orillia	\$ 8,705,335	\$ 51,840,640	N/A	N/A	N/A	16.8%
Oshawa	\$ 20,336,710	\$ 119,707,361	14.6%	18.1%	17.0%	17.0%
Kawartha Lakes	\$ 22,741,707	\$ 125,273,724	N/A	11.1%	14.8%	18.2%
Kitchener	\$ 51,903,208	\$ 284,425,410	17.0%	19.3%	14.3%	18.2%
Niagara Falls	\$ 22,770,653	\$ 122,978,262	16.4%	23.1%	17.3%	18.5%
Port Colborne	\$ 3,505,322	\$ 17,877,761	26.5%	25.2%	22.0%	19.6%
Brantford	\$ 43,666,362	\$ 218,576,341	18.7%	17.9%	17.4%	20.0%
Ottawa	\$ 449,211,995	\$ 2,090,169,113	14.8%	13.1%	14.5%	21.5%
Guelph	\$ 55,214,298	\$ 255,565,500	21.9%	21.7%	19.6%	21.6%
Peterborough	\$ 48,093,064	\$ 201,172,706	N/A	23.7%	23.1%	23.9%
Fort Erie	\$ 6,388,021	\$ 25,712,180	18.7%	19.8%	22.4%	24.8%
Belleville	\$ 22,228,055	\$ 88,099,909	N/A	24.3%	27.7%	25.2%
Amherstburg	\$ 5,719,821	\$ 21,896,119	N/A	N/A	N/A	26.1%
London	\$ 194,539,419	\$ 743,417,186	28.0%	27.5%	27.0%	26.2%
Barrie	\$ 50,302,346	\$ 188,201,603	37.2%	37.1%	26.8%	26.7%
Prince Edward County	\$ 10,355,156	\$ 38,081,390	N/A	30.0%	30.9%	27.2%
East Gwillimbury	\$ 3,909,545	\$ 14,256,022	42.3%	35.2%	26.1%	27.4%
Georgina	\$ 8,454,991	\$ 30,388,363	37.4%	32.2%	28.9%	27.8%
Waterloo	\$ 26,475,049	\$ 92,449,147	N/A	10.9%	28.4%	28.6%
Halton Hills	\$ 9,681,505	\$ 32,981,631	28.8%	34.1%	36.4%	29.4%
Stratford	\$ 23,359,508	\$ 79,429,432	20.4%	27.3%	27.3%	29.4%
Niagara-on-the-Lake	\$ 5,309,925	\$ 17,997,515	45.9%	37.2%	28.4%	29.5%
Cornwall	\$ 41,747,446	\$ 141,497,505	41.6%	33.9%	33.3%	29.5%
Oakville	\$ 41,477,278	\$ 140,463,926	30.1%	30.7%	29.7%	29.5%
Central Elgin	\$ 4,161,765	\$ 14,077,751	N/A	N/A	N/A	29.6%
Thunder Bay	\$ 94,620,075	\$ 319,605,292	N/A	28.7%	29.6%	29.6%
Collingwood	\$ 9,768,234	\$ 32,427,578	N/A	N/A	N/A	30.1%
Huntsville	\$ 4,376,220	\$ 14,430,560	N/A	N/A	N/A	30.3%
Hamilton	\$ 365,071,180	\$ 1,181,354,836	32.0%	31.5%	32.8%	30.9%

## Reserves as a % of Total Expenditures (cont'd)

Municipality	Total Reserves (Excluding Obligatory)	Total Expenditures	2002 Reserves as % Total Expenditures	2003 Reserves as % Total Expenditures	2004 Reserves as % Total Expenditures	2005 Reserves as % Total Expenditures
Burlington	\$ 42,284,878	\$ 134,031,812	38.0%	30.0%	33.5%	31.5%
Pickering	\$ 20,725,437	\$ 64,958,339	35.2%	32.6%	32.4%	31.9%
Ajax	\$ 19,328,908	\$ 59,586,707	N/A	27.5%	31.5%	32.4%
Kingston	\$ 96,205,928	\$ 280,211,711	28.8%	33.9%	33.5%	34.3%
Caledon	\$ 19,668,507	\$ 53,859,812	N/A	15.8%	44.7%	36.5%
Leamington	\$ 13,550,596	\$ 36,816,951	N/A	44.1%	47.0%	36.8%
Innisfil	\$ 11,702,327	\$ 31,511,960	24.9%	29.6%	25.2%	37.1%
Wasaga Beach	\$ 9,258,279	\$ 23,417,837	77.3%	64.9%	54.1%	39.5%
Tay	\$ 4,357,073	\$ 10,501,080	N/A	N/A	N/A	41.5%
Newmarket	\$ 28,148,480	\$ 64,726,864	N/A	19.9%	26.4%	43.5%
Cambridge	\$ 62,695,273	\$ 137,805,623	27.9%	25.3%	21.5%	45.5%
Whitby	\$ 35,364,441	\$ 77,103,715	34.3%	38.3%	41.2%	45.9%
Markham	\$ 97,224,286	\$ 198,639,176		50.9%	53.7%	48.9%
Milton	\$ 24,188,702	\$ 45,546,173	49.6%	54.8%	56.9%	53.1%
Whitchurch-Stouffville	\$ 10,859,119	\$ 19,741,047	82.3%	50.2%	51.1%	55.0%
Lakeshore	\$ 17,850,381	\$ 32,019,762	N/A	42.0%	43.8%	55.7%
West Lincoln	\$ 5,159,579	\$ 9,049,781	48.8%	54.7%	N/A	57.0%
Woolwich	\$ 7,343,936	\$ 12,759,193	N/A	N/A	N/A	57.6%
St. Catharines	\$ 73,168,805	\$ 125,608,855	31.7%	31.3%	28.5%	58.3%
King	\$ 10,671,509	\$ 17,553,968	62.2%	63.3%	64.8%	60.8%
Welland	\$ 25,089,880	\$ 40,922,327	70.3%	68.8%	59.5%	61.3%
Lincoln	\$ 9,263,838	\$ 14,790,348	61.3%	56.5%	53.8%	62.6%
Wilmet	\$ 7,192,890	\$ 10,254,231	N/A	N/A	N/A	70.1%
Wellesley	\$ 3,368,181	\$ 4,730,598	N/A	N/A	N/A	71.2%
Gravenhurst	\$ 15,366,256	\$ 21,564,654	N/A	N/A	N/A	71.3%
Tecumseh	\$ 15,961,053	\$ 22,301,714	N/A	N/A	N/A	71.6%
Bracebridge	\$ 8,733,191	\$ 11,788,112	N/A	N/A	N/A	74.1%
Brampton	\$ 261,249,880	\$ 334,738,645	148.2%	120.8%	103.2%	78.0%
Vaughan	\$ 180,009,205	\$ 225,946,047	53.3%	56.8%	51.9%	79.7%
Grimsby	\$ 16,780,640	\$ 19,627,094	77.6%	70.8%	N/A	85.5%
Aurora	\$ 41,740,068	\$ 39,447,971	N/A	19.6%	N/A	105.8%
Clarington	\$ 54,318,906	\$ 48,693,915	N/A	142.7%	99.1%	111.6%
Mississauga	\$ 595,322,678	\$ 452,772,423	174.4%	155.6%	139.6%	131.5%
Thorold	\$ 24,831,679	\$ 17,527,665	170.4%	164.0%	140.9%	141.7%
Richmond Hill	\$ 225,884,398	\$ 123,765,619	N/A	215.7%	N/A	182.5%
<b>Average</b>			43.9%	39.9%	35.1%	42.0%
<b>Median</b>			31.7%	29.2%	28.4%	29.9%
District Muskoka	\$ 25,646,444	\$ 111,791,580	N/A	N/A	N/A	22.9%
Region Niagara	\$ 234,460,701	\$ 719,076,405	23.7%	22.7%	28.3%	32.6%
Region Waterloo	\$ 193,396,935	\$ 564,755,865	37.6%	35.7%	32.8%	34.2%
Region Durham	\$ 344,143,161	\$ 752,127,476	N/A	55.7%	50.3%	45.8%
Region York	\$ 479,307,557	\$ 1,023,417,941	N/A	54.5%	49.2%	46.8%
Region Halton	\$ 314,046,048	\$ 496,182,183	50.1%	54.2%	55.4%	63.3%
<b>Average</b>			30.7%	42.2%	40.1%	36.5%
<b>Median</b>			30.7%	45.1%	41.0%	34.2%

Note: Toronto Housing debt has not been consolidated on the City's 2005 FIR

## Reserves as a % of Total Expenditures (Excluding Water/Sewer)

Municipality	Total Discretionary Reserves (Excluding Water and Sewer)	Total Expenditures LESS Unfunded Liabilities LESS Water & sewer	2005 Reserves as % Total Expenditures
Orangeville	\$ 791,997	\$ 23,373,450	3.4%
Amherstburg	\$ 1,551,793	\$ 16,547,146	9.4%
Timmins	\$ 10,128,323	\$ 101,411,529	10.0%
St. Thomas	\$ 7,780,966	\$ 71,555,850	10.9%
Windsor	\$ 71,469,164	\$ 645,453,762	11.1%
North Bay	\$ 15,410,658	\$ 126,602,716	12.2%
Cobourg	\$ 2,808,111	\$ 19,678,010	14.3%
Kawartha Lakes	\$ 16,843,447	\$ 115,303,770	14.6%
Chatham-Kent	\$ 31,846,615	\$ 217,808,657	14.6%
Sudbury	\$ 61,173,604	\$ 415,687,444	14.7%
Toronto	\$ 1,032,254,835	\$ 6,728,316,372	15.3%
Belleville	\$ 11,419,334	\$ 73,740,046	15.5%
Guelph	\$ 35,036,297	\$ 223,940,522	15.6%
Brantford	\$ 31,953,584	\$ 195,926,197	16.3%
Sault Ste. Marie	\$ 32,641,856	\$ 199,824,140	16.3%
Oshawa	\$ 20,336,710	\$ 119,707,361	17.0%
Pelham	\$ 1,403,849	\$ 8,165,868	17.2%
Sarnia	\$ 11,980,524	\$ 66,011,251	18.1%
London	\$ 120,655,162	\$ 656,322,951	18.4%
Orillia	\$ 8,344,531	\$ 45,147,518	18.5%
Ottawa	\$ 389,755,369	\$ 1,938,184,539	20.1%
East Gwillimbury	\$ 2,420,851	\$ 11,561,931	20.9%
Port Colborne	\$ 3,471,522	\$ 16,040,696	21.6%
Georgina	\$ 5,949,925	\$ 26,617,582	22.4%
Kitchener	\$ 51,903,208	\$ 231,080,995	22.5%
Thunder Bay	\$ 67,663,423	\$ 296,354,305	22.8%
Peterborough	\$ 40,720,655	\$ 175,492,751	23.2%
Barrie	\$ 38,829,400	\$ 161,374,380	24.1%
Prince Edward County	\$ 8,581,735	\$ 34,830,967	24.6%
Niagara Falls	\$ 22,012,839	\$ 88,082,092	25.0%
Fort Erie	\$ 5,439,390	\$ 21,058,058	25.8%
Stratford	\$ 18,641,780	\$ 70,371,658	26.5%
Collingwood	\$ 6,128,179	\$ 22,261,670	27.5%
Leamington	\$ 6,376,925	\$ 22,546,141	28.3%
Innisfil	\$ 7,621,230	\$ 26,314,970	29.0%
Halton Hills	\$ 9,681,505	\$ 32,981,631	29.4%
Oakville	\$ 41,477,278	\$ 140,463,926	29.5%
Hamilton	\$ 313,391,868	\$ 1,057,977,315	29.6%
Kingston	\$ 75,514,802	\$ 253,379,241	29.8%
Huntsville	\$ 4,376,220	\$ 14,430,560	30.3%
Cornwall	\$ 40,445,654	\$ 129,169,073	31.3%
Burlington	\$ 42,284,878	\$ 134,031,812	31.5%
Pickering	\$ 20,725,437	\$ 64,958,339	31.9%
Central Elgin	\$ 3,853,997	\$ 11,959,067	32.2%
Ajax	\$ 19,328,908	\$ 59,586,707	32.4%

Municipality	Total Discretionary Reserves (Excluding Water and Sewer)	Total Expenditures LESS Unfunded Liabilities LESS Water & sewer	2005 Reserves as % Total Expenditures
Niagara-on-the-Lake	\$ 4,163,889	\$ 12,148,298	34.3%
Waterloo	\$ 26,475,049	\$ 73,524,513	36.0%
Caledon	\$ 19,668,507	\$ 53,859,812	36.5%
King	\$ 7,270,853	\$ 16,683,779	43.6%
Wasaga Beach	\$ 7,684,433	\$ 17,229,683	44.6%
Whitby	\$ 35,364,441	\$ 77,103,715	45.9%
Lakeshore	\$ 11,070,425	\$ 22,749,153	48.7%
Tay	\$ 3,737,657	\$ 7,290,087	51.3%
West Lincoln	\$ 3,851,782	\$ 7,429,524	51.8%
Cambridge	\$ 58,200,366	\$ 111,399,111	52.2%
Newmarket	\$ 25,309,281	\$ 47,903,232	52.8%
Milton	\$ 24,188,702	\$ 45,546,173	53.1%
Lincoln	\$ 6,357,438	\$ 11,362,250	56.0%
Whitchurch-Stouffville	\$ 10,175,391	\$ 18,045,079	56.4%
Wellesley	\$ 2,687,782	\$ 4,693,865	57.3%
Tecumseh	\$ 9,479,101	\$ 16,517,719	57.4%
Woolwich	\$ 5,318,728	\$ 8,991,939	59.1%
Markham	\$ 90,834,083	\$ 148,335,298	61.2%
St. Catharines	\$ 66,028,370	\$ 107,283,040	61.5%
Willmot	\$ 5,304,635	\$ 8,337,374	63.6%
Welland	\$ 23,445,212	\$ 35,234,256	66.5%
Gravenhurst	\$ 15,366,256	\$ 21,564,654	71.3%
Bracebridge	\$ 8,733,191	\$ 11,788,112	74.1%
Brampton	\$ 261,249,880	\$ 334,738,645	78.0%
Vaughan	\$ 155,325,622	\$ 174,771,815	88.9%
Grimsby	\$ 12,420,641	\$ 11,994,764	103.6%
Clarington	\$ 54,318,906	\$ 48,693,915	111.6%
Mississauga	\$ 595,322,678	\$ 452,772,423	131.5%
Aurora	\$ 40,795,287	\$ 30,801,715	132.4%
Thorold	\$ 22,626,366	\$ 11,146,527	203.0%
Richmond Hill	\$ 210,036,584	\$ 96,113,075	218.5%
<b>Average</b>			42.9%
<b>Median</b>			29.7%
<b>Region Niagara</b>	\$ 118,423,642	\$ 633,990,690	18.7%
<b>District Muskoka</b>	\$ 24,199,754	\$ 96,008,351	25.2%
<b>Region Waterloo</b>	\$ 139,131,737	\$ 518,355,249	26.8%
<b>Region Durham</b>	\$ 278,394,409	\$ 588,085,202	47.3%
<b>Region York</b>	\$ 410,208,478	\$ 866,173,054	47.4%
<b>Region Halton</b>	\$ 257,736,514	\$ 376,406,090	68.5%
<b>Average</b>			39.0%
<b>Median</b>			37.1%

Note: Toronto Housing debt has not been consolidated on the City's 2005 FIR

**Water Reserves as a % of Water Expenditures**

Municipality	Water Reserves	Total Water Expenditures	2005 Water Reserves as a % of Total Expenditures
Sault Ste. Marie	\$ -	\$ 8,362,984	0%
Windsor	\$ -	\$ 32,080,244	0%
Port Colborne	\$ -	\$ 1,312,670	0%
Timmins	\$ -	\$ 9,070,601	0%
Welland	\$ -	\$ 3,187,888	0%
Kitchener	\$ -	\$ 25,316,078	0%
Belleville	\$ -	\$ 8,417,536	0%
Waterloo	\$ -	\$ 10,129,649	0%
Aurora	\$ -	\$ 5,192,476	0%
Collingwood	\$ -	\$ 4,818,684	0%
Woolwich	\$ 1,880	\$ 2,277,047	0%
Niagara-on-the-Lake	\$ 6,113	\$ 3,461,732	0%
Niagara Falls	\$ 121,763	\$ 17,704,032	1%
Cornwall	\$ 138,655	\$ 6,587,771	2%
Tay	\$ 40,063	\$ 1,800,427	2%
Cambridge	\$ 687,485	\$ 15,431,367	4%
Orillia	\$ 180,402	\$ 3,176,103	6%
Pelham	\$ 81,406	\$ 1,235,742	7%
Ottawa	\$ 6,077,288	\$ 70,621,424	9%
North Bay	\$ 1,171,417	\$ 9,519,835	12%
Newmarket	\$ 1,123,205	\$ 9,026,871	12%
Peterborough	\$ 1,593,671	\$ 12,369,854	13%
Fort Erie	\$ 423,055	\$ 3,214,884	13%
Chatham-Kent	\$ 2,165,068	\$ 15,828,782	14%
Central Elgin	\$ 192,909	\$ 1,319,653	15%
Thunder Bay	\$ 1,884,369	\$ 12,436,768	15%
Sarnia	\$ 1,932,981	\$ 11,937,024	16%
St. Thomas	\$ 1,193,622	\$ 7,286,800	16%
Stratford	\$ 615,725	\$ 3,248,816	19%
Markham	\$ 6,390,203	\$ 30,912,321	21%
Hamilton	\$ 13,149,579	\$ 57,555,207	23%
Wasaga Beach	\$ 594,389	\$ 2,242,410	27%
Toronto	\$ 143,067,670	\$ 495,824,247	29%
Georgina	\$ 574,395	\$ 1,919,060	30%
East Gwillimbury	\$ 599,879	\$ 1,863,890	32%
Sudbury	\$ 7,498,069	\$ 23,095,266	32%
Lincoln	\$ 926,035	\$ 2,619,250	35%
St. Catharines	\$ 4,698,500	\$ 12,705,674	37%
Brantford	\$ 6,629,094	\$ 13,472,008	49%
West Lincoln	\$ 355,816	\$ 721,270	49%
Grimsby	\$ 1,861,946	\$ 3,592,812	52%
Vaughan	\$ 15,308,820	\$ 27,957,664	55%
Leamington	\$ 4,977,375	\$ 8,716,671	57%
Guelph	\$ 7,745,624	\$ 12,955,755	60%
Cobourg	\$ 1,932,409	\$ 3,210,448	60%
Innisfil	\$ 1,835,672	\$ 3,037,128	60%
Whitchurch-Stouffville	\$ 416,405	\$ 663,879	63%
Orangeville	\$ 2,033,140	\$ 3,239,476	63%
Thorold	\$ 1,656,599	\$ 2,604,848	64%
Richmond Hill	\$ 9,985,550	\$ 14,658,825	68%
Barrie	\$ 10,150,183	\$ 14,879,714	68%
Prince Edward County	\$ 1,770,647	\$ 2,195,278	81%
Tecumseh	\$ 3,025,245	\$ 2,990,141	101%
Lakeshore	\$ 5,729,749	\$ 5,548,489	103%
Kingston	\$ 12,179,248	\$ 11,068,624	110%
London	\$ 48,990,078	\$ 43,396,782	113%
Amherstburg	\$ 4,168,028	\$ 3,254,905	128%
Wilmot	\$ 1,404,099	\$ 1,093,589	128%
Kawartha Lakes	\$ 4,211,766	\$ 3,241,623	130%
King	\$ 2,855,656	\$ 629,331	454%
<b>Average</b>			42.6%
<b>Median</b>			21.8%
District Muskoka	\$ 113,250	\$ 7,041,272	1.6%
Region Halton	\$ 24,968,179	\$ 66,665,394	37.5%
Region Waterloo	\$ 12,642,315	\$ 27,621,213	45.8%
Region Durham	\$ 27,111,480	\$ 57,299,419	47.3%
Region York	\$ 39,699,770	\$ 81,631,368	48.6%
Region Niagara	\$ 65,977,524	\$ 32,755,349	201.4%
<b>Average</b>			63.7%
<b>Median</b>			46.5%

### Sanitary Reserves as a % of Sanitary Expenditures

Municipality	Sewer Reserves	Total Sewer Expenditures	2005 Sanitary Sewer Reserves as a % of Total Expenditures
Cobourg	\$ (2,476,975)	\$ 2,509,244	-98.7%
St. Thomas	\$ (566,435)	\$ 2,723,699	-20.8%
Wellesley	\$ -	\$ 36,733	0.0%
Timmins	\$ -	\$ 3,665,737	0.0%
Kitchener	\$ -	\$ 28,028,337	0.0%
Waterloo	\$ -	\$ 8,794,985	0.0%
Pelham	\$ -	\$ 1,055,839	0.0%
Amherstburg	\$ -	\$ 2,094,068	0.0%
Markham	\$ -	\$ 19,391,557	0.0%
Prince Edward County	\$ 2,774	\$ 1,055,145	0.3%
Sarnia	\$ 200,755	\$ 9,875,682	2.0%
Niagara Falls	\$ 636,051	\$ 17,192,138	3.7%
North Bay	\$ 211,091	\$ 5,163,477	4.1%
Toronto	\$ 25,830,373	\$ 603,295,787	4.3%
Orillia	\$ 180,402	\$ 3,517,019	5.1%
Port Colborne	\$ 33,800	\$ 524,395	6.4%
Windsor	\$ 2,676,548	\$ 31,942,184	8.4%
Orangeville	\$ 277,433	\$ 2,547,258	10.9%
Barrie	\$ 1,322,763	\$ 11,947,509	11.1%
Central Elgin	\$ 114,859	\$ 799,031	14.4%
Thorold	\$ 548,714	\$ 3,776,290	14.5%
Cornwall	\$ 1,163,137	\$ 5,740,661	20.3%
Newmarket	\$ 1,715,994	\$ 7,796,761	22.0%
Chatham-Kent	\$ 2,531,895	\$ 10,744,296	23.6%
Sault Ste. Marie	\$ 1,072,644	\$ 4,509,013	23.8%
Wasaga Beach	\$ 979,457	\$ 3,945,644	24.8%
Kawartha Lakes	\$ 1,686,494	\$ 6,728,331	25.1%
Whitchurch-Stouffville	\$ 267,323	\$ 1,032,089	25.9%
Aurora	\$ 944,781	\$ 3,453,780	27.4%
Lakeshore	\$ 1,050,207	\$ 3,722,120	28.2%
Sudbury	\$ 6,502,557	\$ 22,485,474	28.9%
Cambridge	\$ 3,807,422	\$ 10,975,145	34.7%
Fort Erie	\$ 525,576	\$ 1,439,238	36.5%
Leamington	\$ 2,196,296	\$ 5,554,139	39.5%
Vaughan	\$ 9,374,763	\$ 23,216,568	40.4%
Tav	\$ 579,353	\$ 1,410,566	41.1%
Peterborough	\$ 5,778,738	\$ 13,310,101	43.4%
St. Catharines	\$ 2,441,935	\$ 5,620,141	43.4%
Richmond Hill	\$ 5,862,264	\$ 12,993,719	45.1%
Niagara-on-the-Lake	\$ 1,139,923	\$ 2,387,485	47.7%
Kingston	\$ 8,511,878	\$ 15,763,846	54.0%
Brantford	\$ 5,083,684	\$ 9,178,136	55.4%
London	\$ 24,894,179	\$ 43,697,453	57.0%
Hamilton	\$ 38,529,733	\$ 65,822,314	58.5%
Wilmot	\$ 484,156	\$ 823,268	58.8%
Grimsby	\$ 2,498,053	\$ 4,039,518	61.8%
Ottawa	\$ 53,379,338	\$ 81,363,150	65.6%
Welland	\$ 1,644,668	\$ 2,500,183	65.8%
Guelph	\$ 12,432,377	\$ 18,669,223	66.6%
Collingwood	\$ 3,640,055	\$ 5,347,224	68.1%
Stratford	\$ 4,102,003	\$ 5,808,958	70.6%
Innisfil	\$ 2,245,425	\$ 2,159,862	104.0%
Georgina	\$ 1,930,671	\$ 1,851,721	104.3%
West Lincoln	\$ 951,981	\$ 898,987	105.9%
East Gwillimbury	\$ 888,815	\$ 830,201	107.1%
Tecumseh	\$ 3,456,707	\$ 2,793,854	123.7%
Woolwich	\$ 2,023,328	\$ 1,490,207	135.8%
Belleville	\$ 10,808,721	\$ 5,942,327	181.9%
King	\$ 545,000	\$ 240,858	226.3%
Thunder Bay	\$ 25,072,283	\$ 10,814,219	231.8%
Lincoln	\$ 1,980,365	\$ 808,848	244.8%
<b>Average</b>			46.5%
<b>Median</b>			28.9%
District Muskoka	\$ 1,333,440	\$ 8,741,957	15.3%
Region Durham	\$ 38,637,272	\$ 106,742,855	36.2%
Region York	\$ 29,399,309	\$ 75,613,519	38.9%
Region Halton	\$ 31,341,355	\$ 53,110,699	59.0%
Region Niagara	\$ 50,059,535	\$ 52,330,366	95.7%
Region Waterloo	\$ 41,622,883	\$ 18,779,403	221.6%
<b>Average</b>			49.0%
<b>Median</b>			38.9%

**Reserves as a % of Total Taxation (Excluding Water/Sewer)**

<b>Municipality</b>	<b>Total Discretionary Reserves (Excluding Water and Sewer)</b>	<b>Total Taxation</b>	<b>2005 Reserves as a % of Taxation (Excluding Water/Sewer)</b>
Orangeville	\$ 791,997	\$ 16,847,918	4.7%
Amherstburg	\$ 1,551,793	\$ 11,314,401	13.7%
Cobourg	\$ 2,808,111	\$ 14,504,324	19.4%
Pelham	\$ 1,403,849	\$ 6,896,846	20.4%
Belleville	\$ 11,419,334	\$ 55,598,619	20.5%
Timmins	\$ 10,128,323	\$ 48,140,199	21.0%
Oshawa	\$ 20,336,710	\$ 85,564,443	23.8%
St. Thomas	\$ 7,780,966	\$ 32,467,240	24.0%
Windsor	\$ 71,469,164	\$ 297,211,578	24.0%
Sarnia	\$ 11,980,524	\$ 48,030,236	24.9%
Kawartha Lakes	\$ 16,843,447	\$ 64,837,018	26.0%
Orillia	\$ 8,344,531	\$ 31,247,022	26.7%
Georgina	\$ 5,949,925	\$ 21,814,715	27.3%
North Bay	\$ 15,410,658	\$ 55,369,636	27.8%
Guelph	\$ 35,036,297	\$ 123,608,871	28.3%
East Gwillimbury	\$ 2,420,851	\$ 8,538,936	28.4%
London	\$ 120,655,162	\$ 383,487,571	31.5%
Chatham-Kent	\$ 31,846,615	\$ 99,641,891	32.0%
Barrie	\$ 38,829,400	\$ 117,654,608	33.0%
Toronto	\$ 1,032,254,835	\$ 3,119,225,083	33.1%
Port Colborne	\$ 3,471,522	\$ 10,169,280	34.1%
Brantford	\$ 31,953,584	\$ 92,551,627	34.5%
Ottawa	\$ 389,755,369	\$ 1,122,601,947	34.7%
Collingwood	\$ 6,128,179	\$ 16,806,532	36.5%
Niagara Falls	\$ 22,012,839	\$ 59,966,624	36.7%
Leamington	\$ 6,376,925	\$ 16,914,673	37.7%
Sudbury	\$ 61,173,604	\$ 156,098,091	39.2%
Sault Ste. Marie	\$ 32,641,856	\$ 76,906,280	42.4%
Innisfil	\$ 7,621,230	\$ 17,457,029	43.7%
Fort Erie	\$ 5,439,390	\$ 12,399,789	43.9%
Prince Edward County	\$ 8,581,735	\$ 19,387,918	44.3%
Oakville	\$ 41,477,278	\$ 88,724,626	46.7%
Halton Hills	\$ 9,681,505	\$ 20,215,870	47.9%
Central Elgin	\$ 3,853,997	\$ 7,807,103	49.4%
Pickering	\$ 20,725,437	\$ 41,382,333	50.1%
Thunder Bay	\$ 67,663,423	\$ 129,688,043	52.2%
Burlington	\$ 42,284,878	\$ 80,771,671	52.4%
Peterborough	\$ 40,720,655	\$ 76,809,731	53.0%
Ajax	\$ 19,328,908	\$ 35,614,499	54.3%
Kingston	\$ 75,514,802	\$ 138,158,386	54.7%
Hamilton	\$ 313,391,868	\$ 560,676,756	55.9%
Huntsville	\$ 4,376,220	\$ 7,712,761	56.7%
Stratford	\$ 18,641,780	\$ 31,808,859	58.6%
Waterloo	\$ 26,475,049	\$ 44,789,864	59.1%
Wasaga Beach	\$ 7,684,433	\$ 12,846,950	59.8%



## Reserves as a % of Total Taxation (Excluding Water/Sewer cont'd)

Municipality	Total Discretionary Reserves (Excluding Water and Sewer)	Total Taxation	2005 Reserves as a % of Taxation (Excluding Water/Sewer)
King	\$ 7,270,853	\$ 11,354,110	64.0%
Kitchener	\$ 51,903,208	\$ 80,494,154	64.5%
Lakeshore	\$ 11,070,425	\$ 15,829,974	69.9%
Tecumseh	\$ 9,479,101	\$ 12,696,657	74.7%
Tay	\$ 3,737,657	\$ 4,934,645	75.7%
Whitby	\$ 35,364,441	\$ 46,473,233	76.1%
Niagara-on-the-Lake	\$ 4,163,889	\$ 5,435,411	76.6%
Lincoln	\$ 6,357,438	\$ 7,888,411	80.6%
Cornwall	\$ 40,445,654	\$ 48,163,766	84.0%
West Lincoln	\$ 3,851,782	\$ 4,493,774	85.7%
Newmarket	\$ 25,309,281	\$ 28,940,397	87.5%
Caledon	\$ 19,668,507	\$ 22,263,596	88.3%
Welland	\$ 23,445,212	\$ 23,396,941	100.2%
Markham	\$ 90,834,083	\$ 87,921,673	103.3%
St. Catharines	\$ 66,028,370	\$ 63,805,572	103.5%
Whitchurch-Stouffville	\$ 10,175,391	\$ 9,290,020	109.5%
Woolwich	\$ 5,318,728	\$ 4,844,826	109.8%
Cambridge	\$ 58,200,366	\$ 51,672,583	112.6%
Wilmot	\$ 5,304,635	\$ 4,606,218	115.2%
Wellesley	\$ 2,687,782	\$ 2,327,103	115.5%
Bracebridge	\$ 8,733,191	\$ 6,975,604	125.2%
Grimsby	\$ 12,420,641	\$ 9,821,341	126.5%
Milton	\$ 24,188,702	\$ 17,222,277	140.5%
Brampton	\$ 261,249,880	\$ 173,758,564	150.4%
Vaughan	\$ 155,325,622	\$ 96,022,755	161.8%
Clarington	\$ 54,318,906	\$ 30,406,877	178.6%
Aurora	\$ 40,795,287	\$ 20,171,523	202.2%
Mississauga	\$ 595,322,678	\$ 247,358,658	240.7%
Thorold	\$ 22,626,366	\$ 8,901,691	254.2%
Gravenhurst	\$ 15,366,256	\$ 5,794,744	265.2%
<b>Average</b>			70.8%
<b>Median</b>			53.0%
Region Niagara	\$ 118,423,642	\$ 273,994,022	43.2%
District Muskoka	\$ 24,199,754	\$ 54,827,299	44.1%
Region Waterloo	\$ 139,131,737	\$ 304,363,822	45.7%
Region York	\$ 410,208,478	\$ 590,208,140	69.5%
Region Durham	\$ 278,394,409	\$ 372,064,373	74.8%
Region Halton	\$ 257,736,514	\$ 260,090,184	99.1%
<b>Average</b>			62.7%
<b>Median</b>			57.6%

## Reserves as a % of Total Taxation (Excluding Water/Sewer) - By Location

Municipality	Location	Total Discretionary Reserves (Excluding Water and Sewer)	Total Taxation	2005 Reserves as a % of Taxation (Excluding Water/Sewer)	Location Median
Cobourg	Eastern	\$ 2,808,111	\$ 14,504,324	19.4%	39.5%
Belleville	Eastern	\$ 11,419,334	\$ 55,598,619	20.5%	
Kawartha Lakes	Eastern	\$ 16,843,447	\$ 64,837,018	26.0%	
Ottawa	Eastern	\$ 389,755,369	\$ 1,122,601,947	34.7%	
Prince Edward County	Eastern	\$ 8,581,735	\$ 19,387,918	44.3%	
Peterborough	Eastern	\$ 40,720,655	\$ 76,809,731	53.0%	
Kingston	Eastern	\$ 75,514,802	\$ 138,158,386	54.7%	
Cornwall	Eastern	\$ 40,445,654	\$ 48,163,766	84.0%	
Oshawa	GTA	\$ 20,336,710	\$ 85,564,443	23.8%	76.1%
Georgina	GTA	\$ 5,949,925	\$ 21,814,715	27.3%	
East Gwillimbury	GTA	\$ 2,420,851	\$ 8,538,936	28.4%	
Toronto	GTA	\$ 1,032,254,835	\$ 3,119,225,083	33.1%	
Oakville	GTA	\$ 41,477,278	\$ 88,724,626	46.7%	
Halton Hills	GTA	\$ 9,681,505	\$ 20,215,870	47.9%	
Pickering	GTA	\$ 20,725,437	\$ 41,382,333	50.1%	
Burlington	GTA	\$ 42,284,878	\$ 80,771,671	52.4%	
Ajax	GTA	\$ 19,328,908	\$ 35,614,499	54.3%	
King	GTA	\$ 7,270,853	\$ 11,354,110	64.0%	
Whitby	GTA	\$ 35,364,441	\$ 46,473,233	76.1%	
Newmarket	GTA	\$ 25,309,281	\$ 28,940,397	87.5%	
Caledon	GTA	\$ 19,668,507	\$ 22,263,596	88.3%	
Markham	GTA	\$ 90,834,083	\$ 87,921,673	103.3%	
Whitchurch-Stouffville	GTA	\$ 10,175,391	\$ 9,290,020	109.5%	
Milton	GTA	\$ 24,188,702	\$ 17,222,277	140.5%	
Brampton	GTA	\$ 261,249,880	\$ 173,758,564	150.4%	
Vaughan	GTA	\$ 155,325,622	\$ 96,022,755	161.8%	
Clarington	GTA	\$ 54,318,906	\$ 30,406,877	178.6%	
Aurora	GTA	\$ 40,795,287	\$ 20,171,523	202.2%	
Mississauga	GTA	\$ 595,322,678	\$ 247,358,658	240.7%	
Pelham	Niagara/Hamilton	\$ 1,403,849	\$ 6,896,846	20.4%	78.6%
Port Colborne	Niagara/Hamilton	\$ 3,471,522	\$ 10,169,280	34.1%	
Niagara Falls	Niagara/Hamilton	\$ 22,012,839	\$ 59,966,624	36.7%	
Fort Erie	Niagara/Hamilton	\$ 5,439,390	\$ 12,399,789	43.9%	
Hamilton	Niagara/Hamilton	\$ 313,391,868	\$ 560,676,756	55.9%	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 4,163,889	\$ 5,435,411	76.6%	
Lincoln	Niagara/Hamilton	\$ 6,357,438	\$ 7,888,411	80.6%	
West Lincoln	Niagara/Hamilton	\$ 3,851,782	\$ 4,493,774	85.7%	
Welland	Niagara/Hamilton	\$ 23,445,212	\$ 23,396,941	100.2%	
St. Catharines	Niagara/Hamilton	\$ 66,028,370	\$ 63,805,572	103.5%	
Grimsby	Niagara/Hamilton	\$ 12,420,641	\$ 9,821,341	126.5%	
Thorold	Niagara/Hamilton	\$ 22,626,366	\$ 8,901,691	254.2%	



## Reserves as a % of Total Taxation (Excluding Water/Sewer cont'd)

Municipality	Location	Total Discretionary Reserves (Excluding Water and Sewer)	Total Taxation	2005 Reserves as a % of Taxation (Excluding Water/Sewer)	Location Median
Timmins	North	\$ 10,128,323	\$ 48,140,199	21.0%	
North Bay	North	\$ 15,410,658	\$ 55,369,636	27.8%	
Sudbury	North	\$ 61,173,604	\$ 156,098,091	39.2%	
Sault Ste. Marie	North	\$ 32,641,856	\$ 76,906,280	42.4%	
Thunder Bay	North	\$ 67,663,423	\$ 129,688,043	52.2%	39.2%
Orangeville	Simcoe/Musk./Duff	\$ 791,997	\$ 16,847,918	4.7%	
Orillia	Simcoe/Musk./Duff	\$ 8,344,531	\$ 31,247,022	26.7%	
Barrie	Simcoe/Musk./Duff	\$ 38,829,400	\$ 117,654,608	33.0%	
Collingwood	Simcoe/Musk./Duff	\$ 6,128,179	\$ 16,806,532	36.5%	
Innisfil	Simcoe/Musk./Duff	\$ 7,621,230	\$ 17,457,029	43.7%	
Huntsville	Simcoe/Musk./Duff	\$ 4,376,220	\$ 7,712,761	56.7%	
Wasaga Beach	Simcoe/Musk./Duff	\$ 7,684,433	\$ 12,846,950	59.8%	
Tay	Simcoe/Musk./Duff	\$ 3,737,657	\$ 4,934,645	75.7%	
Bracebridge	Simcoe/Musk./Duff	\$ 8,733,191	\$ 6,975,604	125.2%	
Gravenhurst	Simcoe/Musk./Duff	\$ 15,366,256	\$ 5,794,744	265.2%	50.2%
Amherstburg	SouthWest	\$ 1,551,793	\$ 11,314,401	13.7%	
St. Thomas	SouthWest	\$ 7,780,966	\$ 32,467,240	24.0%	
Windsor	SouthWest	\$ 71,469,164	\$ 297,211,578	24.0%	
Sarnia	SouthWest	\$ 11,980,524	\$ 48,030,236	24.9%	
Guelph	SouthWest	\$ 35,036,297	\$ 123,608,871	28.3%	
London	SouthWest	\$ 120,655,162	\$ 383,487,571	31.5%	
Chatham-Kent	SouthWest	\$ 31,846,615	\$ 99,641,891	32.0%	
Brantford	SouthWest	\$ 31,953,584	\$ 92,551,627	34.5%	
Leamington	SouthWest	\$ 6,376,925	\$ 16,914,673	37.7%	
Central Elgin	SouthWest	\$ 3,853,997	\$ 7,807,103	49.4%	
Stratford	SouthWest	\$ 18,641,780	\$ 31,808,859	58.6%	
Waterloo	SouthWest	\$ 26,475,049	\$ 44,789,864	59.1%	
Kitchener	SouthWest	\$ 51,903,208	\$ 80,494,154	64.5%	
Lakeshore	SouthWest	\$ 11,070,425	\$ 15,829,974	69.9%	
Tecumseh	SouthWest	\$ 9,479,101	\$ 12,696,657	74.7%	
Woolwich	SouthWest	\$ 5,318,728	\$ 4,844,826	109.8%	
Cambridge	SouthWest	\$ 58,200,366	\$ 51,672,583	112.6%	
Wilmot	SouthWest	\$ 5,304,635	\$ 4,606,218	115.2%	
Wellesley	SouthWest	\$ 2,687,782	\$ 2,327,103	115.5%	49.4%

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

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

***Debt Charges as a % of Total Expenditures***

Debt service costs as a percentage of the total expenditures highlights the magnitude of expenditures required to service past obligations, therefore not available for other services. Care must be used in evaluating this indicator.

A high debt service ratio may indicate a municipality is taking on too much debt but it may also indicate an aggressive approach to debt repayment to reduce interest costs. In addition, municipalities are at different stages in addressing infrastructure deficits which may also impact the debt charges as a % of total expenditures calculation.

Similarly, a low debt service ratio could indicate a municipality is strong financially and can internally finance most capital projects. It may also indicate the municipality has deferred capital projects and allowed infrastructure to deteriorate.

## Debt Charges as a % of Total Expenditures

Municipality	Total Long Term Debt Service Costs (Principal and Interest)	Total Expenditures Less Unfunded Liabilities	2002 % LTD of Total Expenditures	2003 % LTD of Total Expenditures	2004 % LTD of Total Expenditures	2005 % LTD of Total Expenditures
Aurora	\$ -	\$ 39,447,971	N/A	0.0%	N/A	0.0%
Gravenhurst	\$ -	\$ 21,564,654	N/A	N/A	N/A	0.0%
Markham	\$ -	\$ 198,639,176	N/A	0.0%	0.0%	0.0%
Mississauga	\$ -	\$ 452,772,423	0.1%	0.0%	0.0%	0.0%
Richmond Hill	\$ -	\$ 123,765,619	N/A	0.7%	N/A	0.0%
Whitchurch-Stouffville	\$ -	\$ 19,741,047	1.2%	0.4%	0.3%	0.0%
Brampton	\$ 742	\$ 334,738,645	0.9%	0.2%	0.0%	0.0%
Timmins	\$ 57,088	\$ 114,147,867	N/A	0.2%	0.2%	0.1%
West Lincoln	\$ 10,812	\$ 9,049,781	0.1%	0.1%	N/A	0.1%
Vaughan	\$ 562,622	\$ 225,946,047	0.4%	0.5%	0.2%	0.2%
Cambridge	\$ 620,044	\$ 137,805,623	1.3%	1.0%	0.6%	0.4%
Woolwich	\$ 59,319	\$ 12,759,193	N/A	N/A	N/A	0.5%
Orillia	\$ 269,870	\$ 51,840,640	N/A	N/A	N/A	0.5%
Brantford	\$ 1,756,992	\$ 218,576,341	1.1%	0.8%	0.7%	0.8%
Bracebridge	\$ 112,624	\$ 11,788,112	N/A	N/A	N/A	1.0%
Sudbury	\$ 4,497,115	\$ 461,268,184	0.6%	0.8%	0.9%	1.0%
Central Elgin	\$ 154,926	\$ 14,077,751	N/A	N/A	N/A	1.1%
Clarington	\$ 596,244	\$ 48,693,915	N/A	1.5%	1.8%	1.2%
Orangeville	\$ 380,372	\$ 29,160,184	0.8%	4.7%	1.4%	1.3%
Stratford	\$ 1,071,350	\$ 79,429,432	6.7%	1.7%	1.5%	1.3%
Niagara Falls	\$ 1,812,768	\$ 122,978,262	1.3%	1.3%	1.4%	1.5%
Thorold	\$ 281,743	\$ 17,527,665	3.6%	3.4%	10.3%	1.6%
Kitchener	\$ 5,292,723	\$ 284,425,410	2.5%	2.8%	1.7%	1.9%
Cornwall	\$ 2,638,239	\$ 141,497,505	3.6%	4.6%	2.2%	1.9%
Barrie	\$ 3,536,383	\$ 188,201,603	1.2%	0.9%	1.3%	1.9%
St. Thomas	\$ 1,583,790	\$ 81,566,349	N/A	3.2%	2.3%	1.9%
Halton Hills	\$ 766,131	\$ 32,981,631	2.9%	2.7%	2.6%	2.3%
Milton	\$ 1,075,109	\$ 45,546,173	1.9%	1.4%	0.9%	2.4%
Tecumseh	\$ 532,981	\$ 22,301,714	N/A	N/A	N/A	2.4%
Sault Ste. Marie	\$ 5,294,633	\$ 212,696,137	N/A	2.1%	2.6%	2.5%
Niagara-on-the-Lake	\$ 482,638	\$ 17,997,515	2.4%	2.1%	3.6%	2.7%
King	\$ 478,022	\$ 17,553,968	3.4%	3.3%	3.2%	2.7%
Whitby	\$ 2,185,585	\$ 77,103,715	5.0%	5.0%	3.5%	2.8%
Wellesley	\$ 138,726	\$ 4,730,598	N/A	N/A	N/A	2.9%
Huntsville	\$ 435,980	\$ 14,430,560	N/A	N/A	N/A	3.0%
Hamilton	\$ 37,615,041	\$ 1,181,354,836	3.6%	4.3%	4.1%	3.2%
Prince Edward County	\$ 1,220,474	\$ 38,081,390	N/A	3.2%	2.2%	3.2%
Oakville	\$ 4,962,058	\$ 140,463,926	3.6%	3.5%	3.0%	3.5%
Ajax	\$ 2,173,040	\$ 59,586,707	N/A	2.9%	2.9%	3.6%
Windsor	\$ 27,172,787	\$ 709,476,190	N/A	6.3%	5.3%	3.8%
Lincoln	\$ 575,896	\$ 14,790,348	5.7%	4.7%	4.3%	3.9%
Pickering	\$ 2,561,142	\$ 64,958,339	2.1%	2.9%	3.0%	3.9%

## Debt Charges as a % of Total Expenditures (cont'd)

Municipality	Total Long Term Debt Service Costs (Principal and Interest)	Total Expenditures Less Unfunded Liabilities	2002 % LTD of Total Expenditures	2003 % LTD of Total Expenditures	2004 % LTD of Total Expenditures	2005 % LTD of Total Expenditures
Peterborough	\$ 8,082,279	\$ 201,172,706	N/A	4.2%	5.2%	4.0%
Toronto	\$ 326,102,722	\$ 7,827,436,406	4.0%	3.7%	3.5%	4.2%
Lakeshore	\$ 1,356,954	\$ 32,019,762	N/A	3.7%	2.7%	4.2%
Wilmot	\$ 436,030	10254231	N/A	N/A	N/A	4.3%
Kingston	\$ 12,014,977	\$ 280,211,711	4.4%	4.4%	5.1%	4.3%
Fort Erie	\$ 1,126,652	\$ 25,712,180	4.5%	5.0%	3.9%	4.4%
Innisfil	\$ 1,381,357	\$ 31,511,960	4.8%	4.4%	4.8%	4.4%
Burlington	\$ 5,896,024	\$ 134,031,812	5.0%	4.1%	3.8%	4.4%
Grimsby	\$ 883,325	\$ 19,627,094	0.0%	0.2%	N/A	4.5%
Oshawa	\$ 5,414,743	119707361	2.9%	4.2%	3.8%	4.5%
Guelph	\$ 12,052,984	\$ 255,565,500	5.5%	5.0%	4.6%	4.7%
Thunder Bay	\$ 15,104,316	\$ 319,605,292	N/A	3.5%	4.2%	4.7%
North Bay	\$ 6,707,487	\$ 141,286,028	4.9%	4.8%	4.5%	4.7%
Belleville	\$ 4,280,281	\$ 88,099,909	N/A	9.5%	5.3%	4.9%
Caledon	\$ 2,813,000	\$ 53,859,812	N/A	35.2%	5.4%	5.2%
Pelham	\$ 577,859	\$ 10,457,449	2.3%	2.1%	1.8%	5.5%
Ottawa	\$ 116,845,940	\$ 2,090,169,113	6.2%	5.9%	5.6%	5.6%
East Gwillimbury	\$ 811,719	\$ 14,256,022	7.9%	7.4%	6.3%	5.7%
Kawartha Lakes	\$ 7,207,948	\$ 125,273,724	N/A	6.3%	6.5%	5.8%
London	\$ 43,249,969	\$ 743,417,186	4.7%	5.1%	5.6%	5.8%
Chatham-Kent	\$ 14,353,021	\$ 244,381,735	1.8%	2.8%	2.6%	5.9%
Georgina	\$ 1,809,945	\$ 30,388,363	5.1%	7.2%	6.8%	6.0%
St. Catharines	\$ 7,636,871	\$ 125,608,855	4.8%	5.7%	5.8%	6.1%
Tay	\$ 646,719	\$ 10,501,080	N/A	N/A	N/A	6.2%
Cobourg	\$ 1,600,442	\$ 25,397,700	N/A	3.1%	N/A	6.3%
Newmarket	\$ 4,443,161	\$ 64,726,864	N/A	3.3%	3.8%	6.9%
Port Colborne	\$ 1,355,473	\$ 17,877,761	6.2%	0.0%	8.7%	7.6%
Welland	\$ 3,438,877	\$ 40,922,327	5.6%	5.3%	5.3%	8.4%
Waterloo	\$ 8,087,498	\$ 92,449,147	N/A	7.5%	7.2%	8.7%
Amherstburg	\$ 2,066,797	\$ 21,896,119	N/A	N/A	N/A	9.4%
Collingwood	\$ 3,152,001	\$ 32,427,578	N/A	N/A	N/A	9.7%
Leamington	\$ 4,021,099	\$ 36,816,951	N/A	11.1%	7.3%	10.9%
Sarnia	\$ 10,994,387	\$ 87,823,957	N/A	11.9%	12.6%	12.5%
Wasaga Beach	\$ 3,315,931	\$ 23,417,837	11.7%	11.9%	13.2%	14.2%
<b>Average</b>			3.4%	4.0%	3.8%	3.7%
<b>Median</b>			3.5%	3.3%	3.5%	3.6%
Region Peel	\$ 22,012,184	\$ 1,115,967,311	N/A	2.6%	2.3%	2.0%
Region Waterloo	\$ 18,179,886	\$ 564,755,865	3.2%	3.1%	2.8%	3.2%
Region Durham	\$ 22,304,486	\$ 752,127,476	N/A	2.4%	2.4%	3.0%
Region Halton	\$ 23,016,938	\$ 496,182,183	4.0%	4.7%	4.4%	4.6%
Region Niagara	\$ 28,899,817	\$ 719,076,405	4.2%	4.7%	4.6%	4.0%
Region York	\$ 86,526,028	\$ 1,023,417,941	N/A	2.1%	6.8%	8.5%
District Muskoka	\$ 6,224,711	\$ 111,791,580	N/A	N/A	N/A	5.6%
<b>Average</b>			3.8%	3.3%	3.9%	4.4%
<b>Median</b>			4.0%	2.9%	3.6%	3.6%

Note: Toronto Housing debt has not been consolidated on the City's 2005 FIR

**Debt Charges as a % of Total Expenditures Excluding Water/Sewer**

<b>Municipality</b>	<b>Total Long Term Debt Service Costs (Principal &amp; Interest - Excluding Water/Sewer)</b>	<b>Total Expenditures LESS Unfunded Liabilities LESS Water &amp; Sewer Expenditures</b>	<b>Total Debt Charges as % of Operating Costs (Excluding Water/Sewer)</b>
Aurora	\$ -	\$ 30,801,715	0.0%
Bracebridge		\$ 11,788,112	0.0%
Fort Erie	\$ -	\$ 21,058,058	0.0%
Gravenhurst	\$ -	\$ 21,564,654	0.0%
Markham	\$ -	\$ 148,335,298	0.0%
Mississauga	\$ -	\$ 452,772,423	0.0%
Orangeville	\$ -	\$ 23,373,450	0.0%
Richmond Hill	\$ -	\$ 96,113,075	0.0%
West Lincoln	\$ -	\$ 7,429,524	0.0%
Whitchurch-Stouffville	\$ -	\$ 18,045,079	0.0%
Brampton	\$ 742	\$ 334,738,645	0.0%
Timmins	\$ 57,088	\$ 101,411,529	0.1%
Tay	\$ 7,167	\$ 7,290,087	0.1%
Woolwich	\$ 14,542	\$ 8,991,939	0.2%
Vaughan	\$ 464,364	\$ 174,771,815	0.3%
Orillia	\$ 158,323	\$ 45,147,518	0.4%
Cambridge	\$ 559,196	\$ 111,399,111	0.5%
Sudbury	\$ 2,565,647	\$ 415,687,444	0.6%
Belleville	\$ 553,112	\$ 73,740,046	0.8%
Brantford	\$ 1,524,566	\$ 195,926,197	0.8%
Innisfil	\$ 261,961	\$ 26,314,970	1.0%
Central Elgin	\$ 129,977	\$ 11,959,067	1.1%
Clarington	\$ 596,244	\$ 48,693,915	1.2%
Stratford	\$ 950,934	\$ 70,371,658	1.4%
St. Thomas	\$ 1,140,287	\$ 71,555,850	1.6%
Cornwall	\$ 2,128,062	\$ 129,169,073	1.6%
Niagara Falls	\$ 1,469,916	\$ 88,082,092	1.7%
Thorold	\$ 194,190	\$ 11,146,527	1.7%
Prince Edward County	\$ 636,026	\$ 34,830,967	1.8%
Barrie	\$ 3,316,219	\$ 161,374,380	2.1%
King	\$ 352,503	\$ 16,683,779	2.1%
Kitchener	\$ 5,143,289	\$ 231,080,995	2.2%
Halton Hills	\$ 766,131	\$ 32,981,631	2.3%
Tecumseh	\$ 384,933	\$ 16,517,719	2.3%
Milton	\$ 1,075,109	\$ 45,546,173	2.4%
Wellesley	\$ 116,584	\$ 4,693,865	2.5%
Sault Ste. Marie	\$ 5,027,520	\$ 199,824,140	2.5%
Lakeshore	\$ 590,058	\$ 22,749,153	2.6%
Wasaga Beach	\$ 475,329	\$ 17,229,683	2.8%
Whitby	\$ 2,185,585	\$ 77,103,715	2.8%
Chatham-Kent	\$ 6,449,243	\$ 217,808,657	3.0%
Huntsville	\$ 435,980	\$ 14,430,560	3.0%
Hamilton	\$ 34,188,772	\$ 1,057,977,315	3.2%
Niagara-on-the-Lake	\$ 412,620	\$ 12,148,298	3.4%
Windsor	\$ 22,693,091	\$ 645,453,762	3.5%
Oakville	\$ 4,962,160	\$ 140,463,926	3.5%

**Debt Charges as a % of Total Expenditures Excluding Water/Sewer (cont'd)**

<b>Municipality</b>	<b>Total Long Term Debt Service Costs (Principal &amp; Interest - Excluding Water/Sewer)</b>	<b>Total Expenditures LESS Unfunded Liabilities LESS Water &amp; Sewer Expenditures</b>	<b>Total Debt Charges as % of Operating Costs (Excluding Water/Sewer)</b>
Peterborough	\$ 6,322,708	\$ 175,492,751	3.6%
Ajax	\$ 2,173,040	\$ 59,586,707	3.6%
Kingston	\$ 9,744,262	\$ 253,379,241	3.8%
Lincoln	\$ 444,569	\$ 11,362,250	3.9%
Pickering	\$ 2,561,142	\$ 64,958,339	3.9%
Georgina	\$ 1,069,332	\$ 26,617,582	4.0%
Guelph	\$ 9,044,038	\$ 223,940,522	4.0%
Kawartha Lakes	\$ 4,837,617	\$ 115,303,770	4.2%
Collingwood	\$ 974,814	\$ 22,261,670	4.4%
Burlington	\$ 5,896,024	\$ 134,031,812	4.4%
Thunder Bay	\$ 13,258,550	\$ 296,354,285	4.5%
Oshawa	\$ 5,414,743	\$ 119,707,361	4.5%
London	\$ 30,207,753	\$ 656,322,951	4.6%
Toronto	\$ 323,379,379	\$ 6,728,316,372	4.8%
North Bay	\$ 6,239,546	\$ 126,602,716	4.9%
Caledon	\$ 2,813,000	\$ 53,859,812	5.2%
Wilmot	\$ 436,030	\$ 8,337,374	5.2%
Ottawa	\$ 102,518,992	\$ 1,938,184,539	5.3%
Leamington	\$ 1,287,265	\$ 22,546,141	5.7%
St. Catharines	\$ 6,826,456	\$ 107,283,040	6.4%
Cobourg	\$ 1,259,529	\$ 19,678,010	6.4%
Port Colborne	\$ 1,114,432	\$ 16,040,696	6.9%
East Gwillimbury	\$ 811,719	\$ 11,561,931	7.0%
Pelham	\$ 577,859	\$ 8,165,868	7.1%
Grimsby	\$ 883,325	\$ 11,994,764	7.4%
Sarnia	\$ 5,573,923	\$ 66,011,251	8.4%
Amherstburg	\$ 1,424,883	\$ 16,547,146	8.6%
Welland	\$ 3,047,233	\$ 35,234,256	8.6%
Newmarket	\$ 4,283,419	\$ 47,903,232	8.9%
Waterloo	\$ 7,645,874	\$ 73,524,513	10.4%
<b>Average</b>			3.1%
<b>Median</b>			2.7%
Region Halton	\$ 5,489,424	\$ 376,406,090	1.5%
District Muskoka	\$ 1,454,931	\$ 96,008,351	1.5%
Region Durham	\$ 12,239,317	\$ 588,085,202	2.1%
Region Peel	\$ 22,009,000	\$ 946,435,271	2.3%
Region York	\$ 22,146,931	\$ 866,173,054	2.6%
Region Waterloo	\$ 16,942,497	\$ 599,300,312	2.8%
Region Niagara	\$ 27,400,148	\$ 633,990,690	4.3%
<b>Average</b>			2.4%
<b>Median</b>			2.3%

### Water Debt Charges as a % of Water Expenditures

Municipality	Water Long Term Debt Service Costs (Principal & Interest)	Total Water Expenditures	Total Debt Charges as % of Operating Costs Water
Aurora	\$ -	\$ 5,192,476	0.0%
Cobourg	\$ -	\$ 3,210,448	0.0%
Cornwall	\$ -	\$ 6,587,771	0.0%
East Gwillimbury	\$ -	\$ 1,863,890	0.0%
Grimsby	\$ -	\$ 3,592,812	0.0%
Guelph	\$ -	\$ 12,955,755	0.0%
Lincoln	\$ -	\$ 2,619,250	0.0%
Markham	\$ -	\$ 30,912,321	0.0%
Pelham	\$ -	\$ 1,235,742	0.0%
Richmond Hill	\$ -	\$ 14,658,825	0.0%
Sault Ste. Marie	\$ -	\$ 8,362,984	0.0%
Timmins	\$ -	\$ 9,070,601	0.0%
West Lincoln	\$ -	\$ 721,270	0.0%
Whitchurch-Stouffville	\$ -	\$ 663,879	0.0%
Wilmot	\$ -	\$ 1,093,589	0.0%
King		\$ 629,331	0.0%
Vaughan	\$ 933	\$ 27,957,664	0.0%
Kitchener	\$ 9,180	\$ 25,316,078	0.0%
Toronto	\$ 410,615	\$ 495,824,247	0.1%
Stratford	\$ 3,403	\$ 3,248,816	0.1%
Thunder Bay	\$ 14,176	\$ 12,436,768	0.1%
Orillia	\$ 10,425	\$ 3,176,103	0.3%
Cambridge	\$ 60,848	\$ 15,431,367	0.4%
Brantford	\$ 75,598	\$ 13,472,008	0.6%
Hamilton	\$ 368,991	\$ 57,555,207	0.6%
Niagara Falls	\$ 141,754	\$ 17,704,032	0.8%
Newmarket	\$ 75,064	\$ 9,026,871	0.8%
Niagara-on-the-Lake	\$ 32,514	\$ 3,461,732	0.9%
Welland	\$ 31,966	\$ 3,187,888	1.0%
Thorold	\$ 27,655	\$ 2,604,848	1.1%
Barrie	\$ 192,335	\$ 14,879,714	1.3%
Kingston	\$ 143,140	\$ 11,068,624	1.3%
Central Elgin	\$ 24,949	\$ 1,319,653	1.9%
Ottawa	\$ 1,386,809	\$ 70,621,424	2.0%
Woolwich	\$ 44,777	\$ 2,277,047	2.0%
St. Catharines	\$ 329,342	\$ 12,705,674	2.6%
North Bay	\$ 357,339	\$ 9,519,835	3.8%
Sudbury	\$ 889,673	\$ 23,095,266	3.9%
Port Colborne	\$ 56,595	\$ 1,312,670	4.3%
Waterloo	\$ 441,624	\$ 10,129,649	4.4%
St. Thomas	\$ 341,318	\$ 7,286,800	4.7%
Tecumseh	\$ 148,048	\$ 2,990,141	5.0%



## Water Debt Charges as a % of Water Expenditures (cont'd)

Municipality	Water Long Term Debt Service Costs (Principal & Interest)	Total Water Expenditures	Total Debt Charges as % of Operating Costs Water
Lakeshore	\$ 277,969	\$ 5,548,489	5.0%
Peterborough	\$ 644,140	\$ 12,369,854	5.2%
Orangeville	\$ 212,432	\$ 3,239,476	6.6%
Amherstburg	\$ 267,520	\$ 3,254,905	8.2%
Windsor	\$ 3,428,588	\$ 32,080,244	10.7%
Tay	\$ 195,404	\$ 1,800,427	10.9%
London	\$ 6,744,353	\$ 43,396,782	15.5%
Kawartha Lakes	\$ 519,246	\$ 3,241,623	16.0%
Georgina	\$ 347,971	\$ 1,919,060	18.1%
Belleville	\$ 1,647,788	\$ 8,417,536	19.6%
Collingwood	\$ 995,067	\$ 4,818,684	20.7%
Fort Erie	\$ 784,567	\$ 3,214,884	24.4%
Leamington	\$ 2,255,073	\$ 8,716,671	25.9%
Sarnia	\$ 3,124,769	\$ 11,937,024	26.2%
Prince Edward County	\$ 584,448	\$ 2,195,278	26.6%
Chatham-Kent	\$ 5,090,054	\$ 15,828,782	32.2%
Innisfil	\$ 986,153	\$ 3,037,128	32.5%
Wasaga Beach	\$ 1,125,244	\$ 2,242,410	50.2%
<b>Average</b>			6.5%
<b>Median</b>			1.1%
Region Peel	\$ -	\$ 86,297,736	0.0%
Region Niagara	\$ 822,057	\$ 32,755,349	2.5%
Region Waterloo	\$ 1,237,389	\$ 27,621,213	4.5%
Region Durham	\$ 5,559,871	\$ 57,299,419	9.7%
Region Halton	\$ 12,342,390	\$ 66,665,394	18.5%
District Muskoka	\$ 1,897,090	\$ 7,041,272	26.9%
Region York	\$ 31,880,161	\$ 81,631,368	39.1%
<b>Average</b>			14.5%
<b>Median</b>			9.7%



## Sanitary Sewer Debt Charges as a % of Sanitary Sewer Expenditures

Municipality	Long Term Debt Service Costs (Principal & Interest Sewer)	Total Sewer Expenditures	Total Debt Charges as % of Operating Costs Sewer
Aurora		\$ 3,453,780	0.0%
Cambridge		\$ 10,975,145	0.0%
Central Elgin		\$ 799,031	0.0%
East Gwillimbury		\$ 830,201	0.0%
Grimsby		\$ 4,039,518	0.0%
Markham		\$ 19,391,557	0.0%
Pelham		\$ 1,055,839	0.0%
Prince Edward County		\$ 1,055,145	0.0%
Richmond Hill		\$ 12,993,719	0.0%
Tecumseh		\$ 2,793,854	0.0%
Timmins		\$ 3,665,737	0.0%
Waterloo		\$ 8,794,985	0.0%
Wellesley		\$ 36,733	0.0%
Whitchurch-Stouffville		\$ 1,032,089	0.0%
Wilmot		\$ 823,268	0.0%
Woolwich		\$ 1,490,207	0.0%
Vaughan	\$ 7,325	\$ 23,216,568	0.0%
Barrie	\$ 27,829	\$ 11,947,509	0.2%
Toronto	\$ 2,312,728	\$ 603,295,787	0.4%
Kitchener	\$ 140,254	\$ 28,028,337	0.3%
Newmarket	\$ 84,678	\$ 7,796,761	1.1%
Niagara Falls	\$ 201,098	\$ 17,192,138	1.2%
West Lincoln	\$ 10,812	\$ 898,987	1.2%
Niagara-on-the-Lake	\$ 37,504	\$ 2,387,485	1.6%
Thorold	\$ 59,898	\$ 3,776,290	1.6%
Brantford	\$ 156,826	\$ 9,178,136	1.7%
Stratford	\$ 117,013	\$ 5,808,958	2.0%
North Bay	\$ 110,602	\$ 5,163,477	2.1%
Lakeshore	\$ 488,927	\$ 3,722,120	3.0%
Orillia	\$ 101,122	\$ 3,517,019	2.9%
Windsor	\$ 1,051,108	\$ 31,942,184	3.3%
St. Thomas	\$ 102,183	\$ 2,723,699	3.8%
Sudbury	\$ 1,041,795	\$ 22,485,474	4.6%
Hamilton	\$ 3,057,275	\$ 65,822,314	4.6%
Sault Ste. Marie	\$ 267,113	\$ 4,509,013	5.9%
Innisfil	\$ 133,243	\$ 2,159,862	6.2%
Orangeville	\$ 167,940	\$ 2,547,258	6.6%
Peterborough	\$ 1,115,431	\$ 13,310,101	8.4%
St. Catharines	\$ 481,073	\$ 5,620,141	8.6%
Leamington	\$ 478,761	\$ 5,554,139	8.6%

## Sanitary Sewer Debt Charges as % of Sanitary Sewer Expenditures (cont'd)

Municipality	Long Term Debt Service Costs (Principal & Interest Sewer)	Total Sewer Expenditures	Total Debt Charges as % of Operating Costs Sewer
Cornwall	\$ 510,177	\$ 5,740,661	8.9%
Kingston	\$ 2,127,575	\$ 15,763,846	13.5%
Cobourg	\$ 340,913	\$ 2,509,244	13.6%
Welland	\$ 359,678	\$ 2,500,183	14.4%
London	\$ 6,297,863	\$ 43,697,453	14.4%
Ottawa	\$ 12,940,139	\$ 81,363,150	15.9%
Guelph	\$ 3,008,946	\$ 18,669,223	16.1%
Lincoln	\$ 131,327	\$ 808,848	16.2%
Thunder Bay	\$ 1,831,590	\$ 10,814,219	16.9%
Amherstburg	\$ 365,394	\$ 2,094,068	17.4%
Georgina	\$ 392,642	\$ 1,851,721	21.2%
Collingwood	\$ 1,182,120	\$ 5,347,224	22.1%
Sarnia	\$ 2,295,695	\$ 9,875,682	23.2%
Fort Erie	\$ 342,085	\$ 1,439,238	23.8%
Chatham-Kent	\$ 2,813,724	\$ 10,744,296	26.2%
Kawartha Lakes	\$ 1,851,085	\$ 6,728,331	27.5%
Tay	\$ 444,148	\$ 1,410,566	31.5%
Belleville	\$ 2,079,381	\$ 5,942,327	35.0%
Port Colborne	\$ 184,446	\$ 524,395	35.2%
Wasaga Beach	\$ 1,715,358	\$ 3,945,644	43.5%
King	\$ 125,519	\$ 240,858	52.1%
<b>Average</b>			9.3%
<b>Median</b>			3.3%
Region Waterloo	\$ -	\$ 18,779,403	0.0%
Region Peel	\$ 3,184	\$ 83,234,304	0.0%
Region Niagara	\$ 677,612	\$ 52,330,366	1.3%
Region Durham	\$ 4,505,298	\$ 106,742,855	4.2%
Region Halton	\$ 5,185,124	\$ 53,110,699	9.8%
District Muskoka	\$ 2,872,690	\$ 8,741,957	32.9%
Region York	\$ 32,498,936	\$ 75,613,519	43.0%
<b>Average</b>			13.0%
<b>Median</b>			4.2%

**Debt as a % of Taxation**

This information assists in assessing the demands that are placed on the financial resources of the municipality. The following table provides a comparison of the 2002, 2003, 2004 and 2005 Long Term Debt Charges (Principal and Interest) as a percentage of Total Taxation. This analysis excludes long term debt charges associated with water and sewer operations.

Municipality	Total Long Term Debt Service Costs (Principal & Interest - Excluding Water/Sewer)	Total Taxation	2003 Debt as a % of Taxation (Excluding Water/Sewer)	2004 Debt as a % of Taxation (Excluding Water/Sewer)	2005 Debt as a % of Taxation (Excluding Water/Sewer)
Aurora	\$ -	\$ 20,171,523	0.0%	0.0%	0.0%
Markham	\$ -	\$ 87,921,673	0.0%	0.0%	0.0%
Mississauga	\$ -	\$ 247,358,658	0.0%	0.0%	0.0%
Whitchurch-Stouffville	\$ -	\$ 9,290,020	0.7%	0.6%	0.0%
Fort Erie	\$ -	\$ 12,399,789	1.8%	0.0%	0.0%
West Lincoln	\$ -	\$ 4,493,774	0.0%	N/A	0.0%
Bracebridge		\$ 6,975,604	N/A	N/A	0.0%
Gravenhurst	\$ -	\$ 5,794,744	N/A	N/A	0.0%
Orangeville	\$ -	\$ 16,847,918	6.5%	0.0%	0.0%
Brampton	\$ 742	\$ 173,758,564	0.3%	0.0%	0.0%
Timmins	\$ 57,088	\$ 48,140,199	0.4%	0.6%	0.1%
Tay	\$ 7,167	\$ 4,934,645	N/A	N/A	0.1%
Woolwich	\$ 14,542	\$ 4,844,826	N/A	N/A	0.3%
Vaughan	\$ 464,364	\$ 96,022,755	1.0%	0.4%	0.5%
Orillia	\$ 158,323	\$ 31,247,022	N/A	N/A	0.5%
Belleville	\$ 553,112	\$ 55,598,619	1.8%	1.6%	1.0%
Cambridge	\$ 559,196	\$ 51,672,583	1.4%	1.1%	1.1%
Innisfil	\$ 261,961	\$ 17,457,029	1.1%	1.7%	1.5%
Sudbury	\$ 2,565,647	\$ 156,098,091	1.1%	1.2%	1.6%
Brantford	\$ 1,524,566	\$ 92,551,627	1.6%	1.5%	1.6%
Central Elgin	\$ 129,977	\$ 7,807,103	N/A	N/A	1.7%
Clarington	\$ 596,244	\$ 30,406,877	2.5%	4.6%	2.0%
Thorold	\$ 194,190	\$ 8,901,691	2.3%	2.3%	2.2%
Niagara Falls	\$ 1,469,916	\$ 59,966,624	2.0%	2.4%	2.5%
Barrie	\$ 3,316,219	\$ 117,654,608	1.2%	2.0%	2.8%
Stratford	\$ 950,934	\$ 31,808,859	3.3%	3.2%	3.0%
Tecumseh	\$ 384,933	\$ 12,696,657	N/A	N/A	3.0%
King	\$ 352,503	\$ 11,354,110	3.4%	3.2%	3.1%
Prince Edward County	\$ 636,026	\$ 19,387,918	0.5%	1.4%	3.3%
St. Thomas	\$ 1,140,287	\$ 32,467,240	4.6%	3.2%	3.5%
Wasaga Beach	\$ 475,329	\$ 12,846,950	2.5%	1.9%	3.7%
Lakeshore	\$ 590,058	\$ 15,829,974	3.2%	3.1%	3.7%
Haltont Hills	\$ 766,131	\$ 20,215,870	4.4%	4.1%	3.8%
Cornwall	\$ 2,128,062	\$ 48,163,766	11.7%	5.3%	4.4%
Whitby	\$ 2,185,585	\$ 46,473,233	9.0%	5.9%	4.7%
Georgina	\$ 1,069,332	\$ 21,814,715	6.2%	5.7%	4.9%
Wellesley	\$ 116,584	\$ 2,327,103	N/A	N/A	5.0%
Oakville	\$ 4,962,160	\$ 88,724,626	5.5%	4.1%	5.6%
Lincoln	\$ 444,569	\$ 7,888,411	6.8%	6.2%	5.6%
Huntsville	\$ 435,980	\$ 7,712,761	N/A	N/A	5.7%
Collingwood	\$ 974,814	\$ 16,806,532	N/A	N/A	5.8%

**Debt as a % of Taxation (cont'd)**

Municipality	Total Long Term Debt Service Costs (Principal & Interest - Excluding Water/Sewer)	Total Taxation	2003 Debt as a % of Taxation (Excluding Water/Sewer)	2004 Debt as a % of Taxation (Excluding Water/Sewer)	2005 Debt as a % of Taxation (Excluding Water/Sewer)
Hamilton	\$ 34,188,772	\$ 560,676,756	8.2%	7.9%	6.1%
Ajax	\$ 2,173,040	\$ 35,614,499	4.9%	4.6%	6.1%
Pickering	\$ 2,561,142	\$ 41,382,333	4.5%	4.7%	6.2%
Milton	\$ 1,075,109	\$ 17,222,277	4.1%	2.4%	6.2%
Oshawa	\$ 5,414,743	\$ 85,564,443	6.1%	5.2%	6.3%
Kitchener	\$ 5,143,289	\$ 80,494,154	6.1%	5.6%	6.4%
Chatham-Kent	\$ 6,449,243	\$ 99,641,891	3.0%	2.5%	6.5%
Sault Ste. Marie	\$ 5,027,520	\$ 76,906,280	5.8%	6.8%	6.5%
Kingston	\$ 9,744,262	\$ 138,158,386	7.3%	8.3%	7.1%
Burlington	\$ 5,896,024	\$ 80,771,671	7.6%	6.3%	7.3%
Guelph	\$ 9,044,038	\$ 123,608,871	6.6%	6.5%	7.3%
Kawartha Lakes	\$ 4,837,617	\$ 64,837,018	8.7%	8.4%	7.5%
Niagara-on-the-Lake	\$ 412,620	\$ 5,435,411	4.1%	10.2%	7.6%
Leamington	\$ 1,287,265	\$ 16,914,673	9.4%	7.8%	7.6%
Windsor	\$ 22,693,091	\$ 297,211,578	12.2%	9.9%	7.6%
London	\$ 30,207,753	\$ 383,487,571	6.2%	7.3%	7.9%
Peterborough	\$ 6,322,708	\$ 76,809,731	7.3%	9.4%	8.2%
Pelham	\$ 577,859	\$ 6,896,846	3.0%	2.8%	8.4%
Cobourg	\$ 1,259,529	\$ 14,504,324	3.8%	N/A	8.7%
Grimsby	\$ 883,325	\$ 9,821,341	0.4%	1.8%	9.0%
Ottawa	\$ 102,518,992	\$ 1,122,601,947	10.1%	9.4%	9.1%
Wilmot	\$ 436,030	\$ 4,606,218	N/A	N/A	9.5%
East Gwillimbury	\$ 811,719	\$ 8,538,936	11.0%	10.0%	9.5%
Thunder Bay	\$ 13,258,550	\$ 129,688,043	8.2%	9.4%	10.2%
Toronto	\$ 323,379,379	\$ 3,119,225,083	8.9%	8.6%	10.4%
St. Catharines	\$ 6,826,456	\$ 63,805,572	8.6%	9.5%	10.7%
Port Colborne	\$ 1,114,432	\$ 10,169,280	7.9%	11.2%	11.0%
North Bay	\$ 6,239,546	\$ 55,369,636	10.5%	10.5%	11.3%
Sarnia	\$ 5,573,923	\$ 48,030,236	9.4%	10.5%	11.6%
Amherstburg	\$ 1,424,883	\$ 11,314,401	N/A	N/A	12.6%
Caledon	\$ 2,813,000	\$ 22,263,596	N/A	13.9%	12.6%
Welland	\$ 3,047,233	\$ 23,396,941	6.6%	7.9%	13.0%
Newmarket	\$ 4,283,419	\$ 28,940,397	7.3%	8.4%	14.8%
Waterloo	\$ 7,645,874	\$ 44,789,864	17.1%	15.3%	17.1%
<b>Average</b>			4.9%	5.0%	5.3%
<b>Median</b>			4.5%	4.6%	5.6%
<b>Region Halton</b>	\$ 5,489,424	\$ 260,090,184	2.4%	2.2%	2.1%
District Muskoka	\$ 1,454,931	\$ 54,827,299	N/A	N/A	2.7%
Region Durham	\$ 12,239,317	\$ 372,064,373	2.0%	2.6%	3.3%
Region Peel	\$ 22,009,000	\$ 618,871,211	4.6%	4.2%	3.6%
Region York	\$ 22,146,931	\$ 590,208,140	3.3%	3.5%	3.8%
Region Waterloo	\$ 16,942,497	\$ 304,363,822	4.7%	4.7%	5.6%
Region Niagara	\$ 27,400,148	\$ 273,994,022	9.5%	10.3%	10.0%
<b>Average</b>			4.4%	4.6%	4.4%
<b>Median</b>			4.0%	3.8%	3.6%

**Debt To Reserve Ratio**

This includes all reserves and all outstanding debt as reflected on Schedules 60 and 74 of the 2005 FIRs.

Municipality	2002 Debt to Reserves Ratio	2003 Debt to Reserves Ratio	2004 Debt to Reserves Ratio	2005 Debt to Reserves Ratio
West Lincoln	0.0	0.0	0.0	0.0
Markham		0.0	0.0	0.0
Whitchurch-Stouffville	0.0	0.0	0.0	0.0
Mississauga	0.0	0.0	0.0	0.0
Brampton	0.1	0.0	0.3	0.0
Cambridge	0.1	0.0	0.0	0.0
Thorold	0.1	0.1	0.0	0.0
Timmins	N/A	0.1	0.1	0.1
Woolwich	N/A	N/A	N/A	0.1
Vaughan	0.0	0.0	0.0	0.1
Caledon	N/A	0.3	0.7	0.2
Cornwall	0.3	0.3	0.2	0.2
Wellesley	N/A	N/A	N/A	0.2
Whitby	0.2	0.1	0.2	0.2
Barrie	N/A	N/A	N/A	0.2
King	0.3	0.2	0.2	0.2
Ajax	N/A	0.3	0.3	0.2
Lincoln	0.5	0.4	0.3	0.2
Orillia	N/A	N/A	N/A	0.2
Lakeshore	N/A	0.2	0.2	0.2
Oakville	0.3	0.3	0.3	0.2
Milton	0.1	0.0	0.2	0.3
Clarington	N/A	0.2	0.3	0.3
Niagara Falls	0.2	0.2	0.4	0.3
Wilmot	N/A	N/A	N/A	0.3
East Gwillimbury	0.5	0.5	0.4	0.3
Grimsby	0.0	0.0	0.4	0.3
Pickering	0.4	0.3	0.4	0.3
Halton Hills	0.7	0.5	0.4	0.3
Tecumseh	N/A	N/A	N/A	0.4
Innisfil	4.7	0.5	0.5	0.4
Aurora	N/A	0.0	N/A	0.4
Burlington	0.4	0.4	0.4	0.5
Stratford	0.5	0.5	0.5	0.5
Georgina	0.8	0.7	0.6	0.5
Brantford	0.4	0.4	0.4	0.5
Bracebridge	N/A	N/A	N/A	0.5
St. Catharines	0.8	1.0	1.3	0.6
Niagara-on-the-Lake	0.1	0.4	0.3	0.6
Kitchener	0.9	0.7	0.8	0.6
Sudbury	0.2	0.4	0.5	0.6

## Debt To Reserve Ratio (cont'd)

Municipality	2002 Debt to Reserves Ratio	2003 Debt to Reserves Ratio	2004 Debt to Reserves Ratio	2005 Debt to Reserves Ratio
Tay	N/A	N/A	N/A	0.7
Kingston	0.5	0.6	0.6	0.7
St. Thomas	N/A	0.7	0.4	0.7
Huntsville	N/A	N/A	N/A	0.7
Gravenhurst	N/A	N/A	N/A	0.7
Kawartha Lakes	0.5	0.7	0.7	0.8
Orangeville	0.3	0.4	0.3	0.8
Sault Ste. Marie	N/A	0.9	0.8	0.8
Fort Erie	1.1	1.0	1.0	0.8
Hamilton	0.5	0.7	0.7	0.9
Welland	0.3	0.3	0.8	0.9
Belleville	N/A	1.4	1.1	1.0
Prince Edward County	N/A	0.1	0.8	1.1
Amherstburg	N/A	N/A	N/A	1.1
Ottawa	1.4	2.2	1.3	1.1
Peterborough	N/A	1.4	1.2	1.1
Newmarket	N/A	0.7	2.4	1.1
Wasaga Beach	0.7	0.7	1.0	1.2
Guelph	1.5	1.6	1.4	1.2
Toronto	1.0	1.1	1.2	1.2
Central Elgin	1.0	1.1	1.2	1.5
London	1.2	1.4	1.7	1.6
North Bay	3.6	2.9	2.6	1.7
Oshawa	1.1	0.9	1.1	1.8
Collingwood	N/A	N/A	N/A	1.9
Pelham	0.3	0.3	1.0	2.1
Thunder Bay	N/A	1.1	1.2	2.1
Windsor	N/A	1.8	1.8	2.1
Waterloo	N/A	5.3	2.4	2.2
Port Colborne	1.3	2.7	2.6	2.2
Leamington	N/A	2.5	2.1	2.4
Chatham-Kent	N/A	1.3	1.7	3.5
Cobourg	N/A	3.4	N/A	4.5
Sarnia	N/A	5.4	5.4	4.7
<b>Average</b>	0.7	0.8	0.8	0.8
<b>Median</b>	0.4	0.4	0.5	0.6
Region Halton	0.5	0.4	0.4	0.3
Region Durham	N/A	0.2	0.4	0.4
Region Waterloo	0.4	0.4	0.5	0.4
Region Niagara	0.9	0.9	0.7	0.7
Region York	N/A	0.5	0.7	0.8
District Muskoka	N/A	N/A	N/A	2.2
<b>Average</b>				0.5
<b>Median</b>				0.6

## Reserves Per Capita

Municipality	Reserves Per Capita
Pelham	\$ 191
Port Colborne	\$ 205
Sarnia	\$ 243
Georgina	\$ 253
Timmins	\$ 263
Cobourg	\$ 265
Huntsville	\$ 293
Kitchener	\$ 304
Fort Erie	\$ 309
Oshawa	\$ 318
Orillia	\$ 344
Waterloo	\$ 348
Windsor	\$ 354
East Gwillimbury	\$ 361
Orangeville	\$ 362
Chatham-Kent	\$ 362
North Bay	\$ 374
Wellesley	\$ 380
Central Elgin	\$ 398
Caledon	\$ 409
Halton Hills	\$ 414
Prince Edward County	\$ 414
Amherstburg	\$ 415
Newmarket	\$ 419
Burlington	\$ 424
Pickering	\$ 446
St. Thomas	\$ 460
Sault Ste. Marie	\$ 482
West Lincoln	\$ 489
Niagara Falls	\$ 491
Sudbury	\$ 497
Ajax	\$ 502
Woolwich	\$ 502
Lincoln	\$ 551
Oakville	\$ 565
Belleville	\$ 575
Toronto	\$ 590
Wilmot	\$ 590
St. Catharines	\$ 597
Brantford	\$ 598
Niagara-on-the-Lake	\$ 601
Tecumseh	\$ 628

## Debt Per Capita

Municipality	Debt Per Capita
Markham	\$ -
Mississauga	\$ -
West Lincoln	\$ -
Whitchurch Stouffville	\$ -
Brampton	\$ 0
Cambridge	\$ 4
Timmins	\$ 14
Thorold	\$ 22
Woolwich	\$ 33
Wellesley	\$ 62
Caledon	\$ 63
Orillia	\$ 80
Vaughan	\$ 104
Ajax	\$ 104
East Gwillimbury	\$ 108
Georgina	\$ 122
King	\$ 122
Lincoln	\$ 124
Halton Hills	\$ 129
Pickering	\$ 137
Oakville	\$ 139
Barrie	\$ 141
Niagara Falls	\$ 144
Whitby	\$ 144
Cornwall	\$ 144
Wilmot	\$ 174
Lakeshore	\$ 193
Kitchener	\$ 195
Burlington	\$ 199
Huntsville	\$ 213
Tecumseh	\$ 224
Milton	\$ 230
Clarington	\$ 242
Innisfil	\$ 245
Fort Erie	\$ 246
Grimsby	\$ 267
Orangeville	\$ 277
Brantford	\$ 302
St. Thomas	\$ 311
Sudbury	\$ 323
St. Catharines	\$ 345
Bracebridge	\$ 345
Aurora	\$ 352
Niagara-on-the-Lake	\$ 364
Sault Ste. Marie	\$ 381

## Reserves Per Capita (cont'd)

Municipality	Reserves Per Capita
King	\$ 631
Welland	\$ 637
Tay	\$ 643
Leamington	\$ 648
Guelph	\$ 652
Innisfil	\$ 663
Bracebridge	\$ 671
Cambridge	\$ 674
London	\$ 710
Peterborough	\$ 731
Kawartha Lakes	\$ 752
Barrie	\$ 752
Hamilton	\$ 767
Collingwood	\$ 798
Lakeshore	\$ 813
Whitby	\$ 836
Milton	\$ 852
Thunder Bay	\$ 855
Clarington	\$ 863
Grimsby	\$ 869
Markham	\$ 874
Ottawa	\$ 875
Aurora	\$ 902
Kingston	\$ 902
Cornwall	\$ 905
Brampton	\$ 936
Stratford	\$ 947
Wasaga Beach	\$ 975
Whitchurch-Stouffville	\$ 1,098
Mississauga	\$ 1,106
Vaughan	\$ 1,192
Gravenhurst	\$ 1,352
Thorold	\$ 1,352
<b>Average</b>	\$ 611
<b>Median</b>	\$ 590
District Muskoka	\$ 477
Region Niagara	\$ 572
Region Waterloo	\$ 587
Region Durham	\$ 969
Region Halton	\$ 990
Region York	\$ 1,078
<b>Average</b>	\$ 779
<b>Median</b>	\$ 778

## Debt Per Capita (cont'd)

Municipality	Debt Per Capita
Pelham	\$ 396
Tay	\$ 425
Prince Edward County	\$ 445
Amherstburg	\$ 450
Stratford	\$ 455
Port Colborne	\$ 458
Newmarket	\$ 473
Welland	\$ 550
Oshawa	\$ 570
Kawartha Lakes	\$ 574
Belleville	\$ 574
Central Elgin	\$ 594
Kingston	\$ 602
North Bay	\$ 619
Hamilton	\$ 657
Toronto	\$ 731
Waterloo	\$ 751
Windsor	\$ 758
Guelph	\$ 771
Peterborough	\$ 823
Ottawa	\$ 972
Gravenhurst	\$ 1,008
London	\$ 1,129
Sarnia	\$ 1,141
Wasaga Beach	\$ 1,152
Cobourg	\$ 1,202
Richmond Hill	\$ 1,467
Chatham-Kent	\$ 1,519
Collingwood	\$ 1,521
Leamington	\$ 1,544
Thunder Bay	\$ 1,819
<b>Average</b>	\$ 443
Halton Region	\$ 255
Niagara Region	\$ 397
Waterloo Region	\$ 252
York Region	\$ 851
District Muskoka	\$ 1,059
<b>Average</b>	\$ 563



### Debt Outstanding / Unweighted Assessment

This indicates the level of total outstanding long term debt as a percentage of a municipality's ability to pay. This indicator is calculated by dividing long term commitments by unweighted assessment.

Municipality	Debt Outstanding (Principal Only)	Unweighted Assessment	Debt Outstanding (Principal) Per Unweighted Assessment
Markham	\$ -	\$ 34,742,457,590	0.0%
Mississauga	\$ -	\$ 80,338,782,455	0.0%
West Lincoln	\$ -	\$ 989,083,560	0.0%
Whitchurch Stouffville	\$ -	\$ 3,803,401,925	0.0%
Brampton	\$ 7,130	\$ 40,261,157,645	0.0%
Cambridge	\$ 523,898	\$ 9,583,748,485	0.0%
Timmins	\$ 608,784	\$ 1,975,828,240	0.0%
Thorold	\$ 409,865	\$ 1,327,875,490	0.0%
Woolwich	\$ 658,956	\$ 2,061,730,105	0.0%
Caledon	\$ 4,213,926	\$ 8,170,546,182	0.1%
Vaughan	\$ 26,012,678	\$ 38,177,698,831	0.1%
King	\$ 2,448,487	\$ 3,506,592,228	0.1%
Wellesley	\$ 643,219	\$ 902,993,450	0.1%
East Gwillimbury	\$ 2,439,921	\$ 2,675,566,625	0.1%
Oakville	\$ 24,215,248	\$ 25,394,493,209	0.1%
Orillia	\$ 2,445,167	\$ 2,360,770,255	0.1%
Ajax	\$ 8,962,365	\$ 8,417,274,474	0.1%
Halton Hills	\$ 7,497,040	\$ 6,210,850,840	0.1%
Whitby	\$ 15,058,505	\$ 10,847,550,216	0.1%
Georgina	\$ 5,628,626	\$ 4,050,847,011	0.1%
Pickering	\$ 13,540,430	\$ 9,668,924,861	0.1%
Lincoln	\$ 2,867,396	\$ 1,937,566,440	0.1%
Huntsville	\$ 4,058,855	\$ 2,463,400,543	0.2%
Barrie	\$ 18,298,740	\$ 10,973,142,545	0.2%
Wilmot	\$ 2,846,805	\$ 1,665,313,205	0.2%
Burlington	\$ 35,274,004	\$ 20,094,938,265	0.2%
Lakeshore	\$ 6,131,537	\$ 3,488,276,955	0.2%
Niagara Falls	\$ 12,023,224	\$ 6,746,207,215	0.2%
Milton	\$ 13,568,585	\$ 6,746,074,556	0.2%
Innisfil	\$ 7,988,606	\$ 3,556,705,820	0.2%
Niagara-on-the-Lake	\$ 5,448,817	\$ 2,388,338,070	0.2%
Tecumseh	\$ 6,128,322	\$ 2,491,312,725	0.2%
Bracebridge	\$ 5,022,598	\$ 1,955,348,750	0.3%
Kitchener	\$ 40,681,450	\$ 15,011,295,330	0.3%
Aurora	\$ 16,915,000	\$ 6,133,059,868	0.3%
Clarington	\$ 19,781,600	\$ 6,841,252,961	0.3%
Fort Erie	\$ 7,413,506	\$ 2,518,079,300	0.3%
Grimsby	\$ 6,338,540	\$ 2,130,247,500	0.3%
Cornwall	\$ 6,763,178	\$ 2,173,404,373	0.3%
Orangeville	\$ 8,021,938	\$ 2,188,546,005	0.4%

**Debt Outstanding / Unweighted Assessment (cont'd)**

Municipality	Debt Outstanding (Principal Only)	Unweighted Assessment	Debt Outstanding (Principal) Per Unweighted Assessment
Pelham	\$ 6,644,616	\$ 1,490,073,890	0.4%
Newmarket	\$ 37,148,154	\$ 8,232,710,160	0.5%
Brantford	\$ 27,925,847	\$ 5,959,181,815	0.5%
St. Catharines	\$ 45,878,284	\$ 9,682,437,365	0.5%
Prince Edward County	\$ 11,793,090	\$ 2,280,230,995	0.5%
Tay	\$ 3,982,889	\$ 759,957,160	0.5%
Amherstburg	\$ 9,765,449	\$ 1,813,454,120	0.5%
St. Thomas	\$ 11,443,487	\$ 2,015,511,755	0.6%
Kawartha Lakes	\$ 42,781,286	\$ 7,505,903,707	0.6%
Gravenhurst	\$ 12,046,989	\$ 2,112,898,265	0.6%
Stratford	\$ 14,223,515	\$ 2,380,028,800	0.6%
Toronto	\$ 1,907,099,976	\$ 314,421,406,274	0.6%
Sudbury	\$ 51,995,926	\$ 8,085,345,038	0.6%
Central Elgin	\$ 7,883,191	\$ 1,154,166,450	0.7%
Port Colborne	\$ 8,807,269	\$ 1,256,468,939	0.7%
Oshawa	\$ 85,049,754	\$ 11,168,835,565	0.8%
Kingston	\$ 72,841,445	\$ 9,349,840,920	0.8%
Waterloo	\$ 73,414,867	\$ 9,385,519,940	0.8%
Sault Ste. Marie	\$ 28,832,236	\$ 3,500,677,895	0.8%
Belleville	\$ 28,058,484	\$ 3,203,285,380	0.9%
Hamilton	\$ 341,745,115	\$ 38,167,335,026	0.9%
Guelph	\$ 90,473,092	\$ 10,041,445,130	0.9%
Wasaga Beach	\$ 19,252,253	\$ 2,105,719,380	0.9%
Ottawa	\$ 809,515,435	\$ 84,854,341,446	1.0%
Welland	\$ 27,728,019	\$ 2,868,971,170	1.0%
Windsor	\$ 168,203,013	\$ 16,680,461,064	1.0%
North Bay	\$ 33,300,649	\$ 3,244,684,955	1.0%
Richmond Hill	\$ 254,483,074	\$ 22,707,540,999	1.1%
Peterborough	\$ 62,650,414	\$ 5,441,759,705	1.2%
Collingwood	\$ 25,253,246	\$ 2,101,598,465	1.2%
Cobourg	\$ 22,649,544	\$ 1,446,799,045	1.6%
London	\$ 405,720,171	\$ 25,436,393,159	1.6%
Sarnia	\$ 83,971,694	\$ 4,839,216,920	1.7%
Leamington	\$ 45,154,874	\$ 2,158,283,500	2.1%
Chatham-Kent	\$ 165,253,988	\$ 7,834,077,027	2.1%
Thunder Bay	\$ 202,209,318	\$ 6,281,587,615	3.2%
Average			0.5%
Halton Region	\$ 119,301,513	\$ 58,446,356,870	0.2%
Waterloo Region	\$ 122,159,820	\$ 34,451,514,857	0.4%
District Muskoka	\$ 60,397,274	\$ 16,328,919,788	0.4%
Niagara Region	\$ 172,355,581	\$ 33,947,665,261	0.5%
York Region	\$ 784,974,647	\$ 127,662,631,595	0.6%
Average			0.4%

### Taxes Receivable as a % of Tax Levies

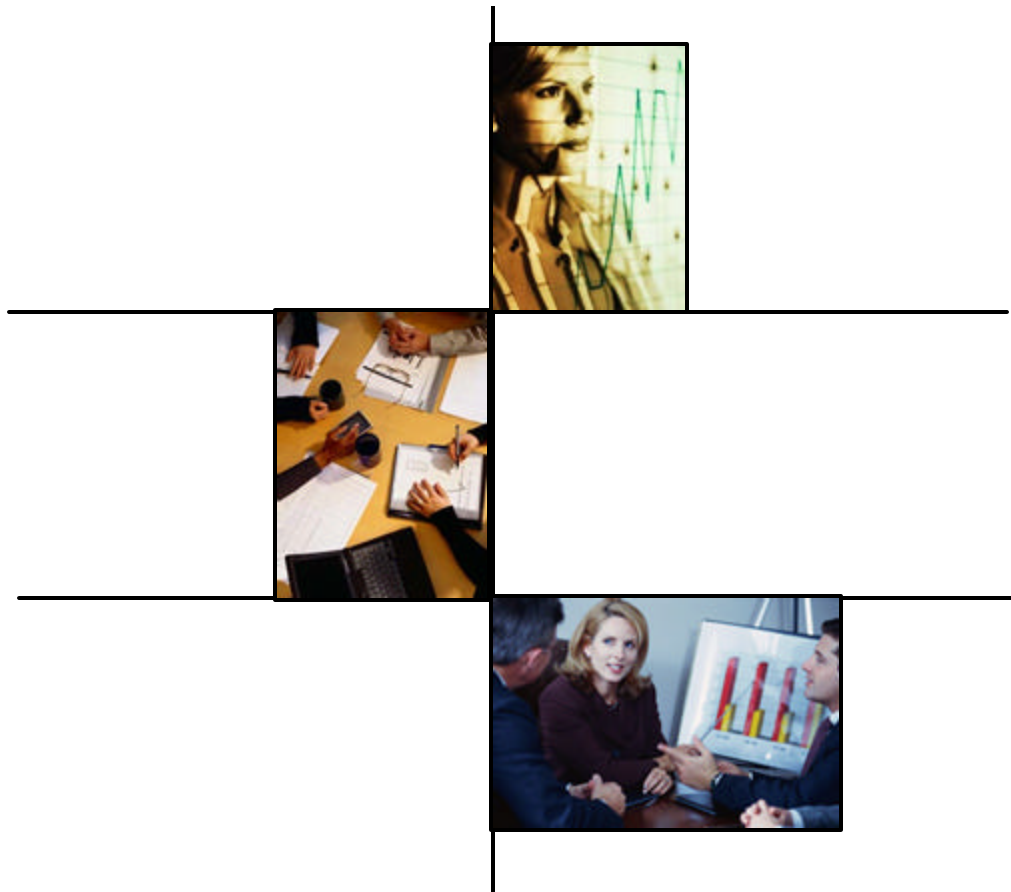
The following chart reflects the total uncollected property taxes as a percentage of total tax levy. Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, 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	Location	2005 Taxes Receivable End of Year	2005 Tax Amounts Levied in the Year	2005 % Receivables of Taxes Levied	Location Average
Peterborough	Eastern	\$ 3,737,586	\$ 103,476,249	3.6%	
Ottawa	Eastern	\$ 52,016,848	\$ 1,398,233,138	3.7%	
Cornwall	Eastern	\$ 2,507,560	\$ 64,838,074	3.9%	
Kingston	Eastern	\$ 7,723,174	\$ 173,800,798	4.4%	
Belleville	Eastern	\$ 4,241,098	\$ 77,499,606	5.5%	
Kawartha Lakes	Eastern	\$ 6,335,429	\$ 88,408,493	7.2%	
Prince Edward County	Eastern	\$ 1,890,008	\$ 25,511,594	7.4%	
Cobourg	Eastern	\$ 2,811,887	\$ 30,768,243	9.1%	5.6%
Oshawa	GTA	\$ 5,215,927	\$ 221,938,895	2.4%	
Burlington	GTA	\$ 9,027,283	\$ 270,181,173	3.3%	
Ajax	GTA	\$ 4,973,651	\$ 125,084,245	4.0%	
Newmarket	GTA	\$ 4,594,994	\$ 105,769,854	4.3%	
Mississauga	GTA	\$ 51,036,280	\$ 1,095,166,472	4.7%	
Oakville	GTA	\$ 15,203,751	\$ 302,750,638	5.0%	
Toronto	GTA	\$ 254,946,097	\$ 5,016,661,213	5.1%	
Halton Hills	GTA	\$ 3,605,653	\$ 67,910,497	5.3%	
Milton	GTA	\$ 4,317,843	\$ 77,147,339	5.6%	
Whitby	GTA	\$ 9,584,061	\$ 164,011,747	5.8%	
Whitchurch Stouffville	GTA	\$ 2,381,230	\$ 39,928,092	6.0%	
Vaughan	GTA	\$ 32,774,376	\$ 492,563,414	6.7%	
Caledon	GTA	\$ 5,973,177	\$ 85,720,438	7.0%	
Pickering	GTA	\$ 10,325,099	\$ 146,471,693	7.0%	
Georgina	GTA	\$ 3,813,742	\$ 52,312,943	7.3%	
Clarington	GTA	\$ 7,715,636	\$ 104,989,004	7.3%	
Richmond Hill	GTA	\$ 19,000,052	\$ 251,715,225	7.5%	
Markham	GTA	\$ 33,539,625	\$ 420,846,532	8.0%	
Aurora	GTA	\$ 6,689,674	\$ 73,349,302	9.1%	
Brampton	GTA	\$ 53,132,988	\$ 573,831,990	9.3%	
King	GTA	\$ 3,831,955	\$ 37,216,773	10.3%	
East Gwillimbury	GTA	\$ 3,469,477	\$ 30,029,425	11.6%	6.5%
Thorold	Niagara/Hamilton	\$ 1,089,770	\$ 27,760,755	3.9%	
St. Catharines	Niagara/Hamilton	\$ 9,292,526	\$ 205,341,319	4.5%	
Pelham	Niagara/Hamilton	\$ 1,170,017	\$ 21,856,944	5.4%	
Fort Erie	Niagara/Hamilton	\$ 2,919,858	\$ 44,668,673	6.5%	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 2,264,297	\$ 31,869,888	7.1%	
Grimsby	Niagara/Hamilton	\$ 2,514,713	\$ 34,221,006	7.3%	
Hamilton	Niagara/Hamilton	\$ 58,688,765	\$ 736,691,497	8.0%	
West Lincoln	Niagara/Hamilton	\$ 1,207,977	\$ 14,445,872	8.4%	
Niagara Falls	Niagara/Hamilton	\$ 13,541,355	\$ 145,110,823	9.3%	
Port Colborne	Niagara/Hamilton	\$ 2,891,382	\$ 28,084,352	10.3%	
Lincoln	Niagara/Hamilton	\$ 3,454,544	\$ 29,987,012	11.5%	
Welland	Niagara/Hamilton	\$ 14,651,446	\$ 63,521,615	23.1%	8.8%

## Taxes Receivable as a % of Tax Levies (cont'd)

Municipality	Location	2005 Taxes Receivable End of Year	2005 Tax Amounts Levied in the Year	2005 % Receivables of Taxes Levied	Location Average
North Bay	North	\$ 2,393,103	\$ 71,563,967	3.3%	
Sudbury	North	\$ 9,714,399	\$ 202,706,191	4.8%	
Sault Ste. Marie	North	\$ 4,944,737	\$ 98,237,184	5.0%	
Thunder Bay	North	\$ 15,796,718	\$ 168,516,850	9.4%	
Timmins	North	\$ 6,306,053	\$ 62,596,215	10.1%	6.5%
Gravenhurst	Simcoe/Musk./Duff	\$ 456,226	\$ 19,633,695	2.3%	
Orangeville	Simcoe/Musk./Duff	\$ 1,706,894	\$ 36,432,241	4.7%	
Barrie	Simcoe/Musk./Duff	\$ 8,562,313	\$ 168,446,991	5.1%	
Collingwood	Simcoe/Musk./Duff	\$ 1,988,157	\$ 32,694,099	6.1%	
Innisfil	Simcoe/Musk./Duff	\$ 3,531,184	\$ 38,944,708	9.1%	
Orillia	Simcoe/Musk./Duff	\$ 3,847,037	\$ 40,654,888	9.5%	
Huntsville	Simcoe/Musk./Duff	\$ 2,570,331	\$ 26,552,873	9.7%	
Wasaga Beach	Simcoe/Musk./Duff	\$ 2,431,542	\$ 23,698,403	10.3%	
Tay	Simcoe/Musk./Duff	\$ 1,145,646	\$ 10,059,156	11.4%	
Bracebridge	Simcoe/Musk./Duff	\$ 2,980,240	\$ 21,974,877	13.6%	8.2%
Guelph	SouthWest	\$ 3,628,073	\$ 177,529,495	2.0%	
London	SouthWest	\$ 11,310,860	\$ 526,569,875	2.1%	
Waterloo	SouthWest	\$ 3,739,899	\$ 165,875,634	2.3%	
Woolwich	SouthWest	\$ 1,003,990	\$ 28,818,750	3.5%	
Wilmot	SouthWest	\$ 824,941	\$ 21,535,152	3.8%	
Brantford	SouthWest	\$ 4,895,842	\$ 123,956,849	3.9%	
St. Thomas	SouthWest	\$ 1,866,417	\$ 44,865,855	4.2%	
Stratford	SouthWest	\$ 1,990,929	\$ 46,310,023	4.3%	
Sarnia	SouthWest	\$ 4,737,625	\$ 106,370,815	4.5%	
Cambridge	SouthWest	\$ 8,591,723	\$ 191,083,155	4.5%	
Wellesley	SouthWest	\$ 582,651	\$ 10,300,082	5.7%	
Leamington	SouthWest	\$ 2,043,650	\$ 34,338,377	6.0%	
Tecumseh	SouthWest	\$ 2,313,496	\$ 38,781,464	6.0%	
Chatham-Kent	SouthWest	\$ 8,055,127	\$ 134,018,607	6.0%	
Kitchener	SouthWest	\$ 17,989,491	\$ 275,703,150	6.5%	
Lakeshore	SouthWest	\$ 3,009,065	\$ 43,601,994	6.9%	
Windsor	SouthWest	\$ 28,648,697	\$ 382,928,525	7.5%	
Central Elgin	SouthWest	\$ 1,379,239	\$ 16,083,171	8.6%	
Amherstburg	SouthWest	\$ 2,694,609	\$ 25,696,051	10.5%	5.2%
Average				6.7%	

## ***Revenue and Expenditure Analysis & MPMPs***



### Revenue & Expenditure Analysis & MPMPs

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.

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 .

- **Protection Services**
  - *Fire—Staffing (NEW), Revenues, Expenditures, Net Expend. Per Capita, MPMP, population range*
  - *Police—Staffing (NEW), Revenues, Expenditures, Net Expend. Per Capita, MPMP, population range*
  - *POA—Revenues, Expenditures, Net Expend. Per Capita, pop. Range (NEW)*
- **Transportation Services**
  - *Roads—# of kms, Net Expenditures and Net Expend. Per Capita, MPMP, by location*
  - *Winter—# of kms, Net Expenditures and Net Expend. Per Capita, MPMP, by location*
  - *Transit—Revenues, Expenditures, Revenues as % of Exp., Net Expend Per Capita, MPMP*
  - *Parking—Revenues, Expenditures, Net Expend. Per Capita*
- **Environmental Services**
  - *Sanitary Sewer—MPMPs (NEW)*
  - *Storm Sewer—Revenues, Expenditures, Net Expend. Per Capita, MPMP (NEW)*
  - *Waterworks—MPMP (NEW)*
  - *Waste Collection—Revenues, Expenditures, Net Expend. Per Capita, MPMP*
  - *Waste Disposal—Revenues, Expenditures, Net Expend. Per Capita, MPMP*
  - *Recycling—Revenues, Expenditures, Net Expend. Per Capita, MPMP*
- **Health Services**
  - *Public Health Services—Revenues, Expenditures, Net Expend. Per Capita (NEW)*
  - *Ambulance—Revenues, Expenditures, Net Expend. Per Capita*
  - *Cemeteries—Revenues, Expenditures, Net Expend. Per Capita, Revenues as % of Expenditures*

- **Social and Family Services**
  - *General Assistance—Revenues, Expenditures, Net Expend. Per Capita*
  - *Assistance to Aged—Revenues, Expenditures, Net Expend. Per Capita*
  - *Child Care—Revenues, Expenditures, Net Expend. Per Capita (NEW)*
  
- **Social Housing**
  - *Revenues, Expenditures, Net Expend. Per Capita (NEW)*
  
- **Recreation and Culture**
  - *Parks—Revenues, Expenditures, Net Expend. Per Capita, MPMP*
  - *Open Spaces and Trails MPMP (NEW)*
  - *Recreation Programs—Revenues, Expenditures, Net Expend. Per Capita, Revenues as a % of Expenditures, MPMP*
  - *Recreation Facilities, Golf Courses, Marina, Ski Hills—Revenues, Expenditures, Net Expend. Per Capita, Revenues as a % of Expenditures, MPMP*
  - *Recreation Facilities Other—Revenues, Expenditures, Net Expend. Per Capita, Revenues as a % of Expenditures*
  - *Recreation Programs, Recreation Facilities Combined—Net Expenditures Per Capita and MPMP (NEW)*
  - *Libraries—Revenues, Expenditures, Net Expend. Per Capita, Revenues as a % of Expenditures, MPMP (NEW)*
  - *Cultural Services—Revenues, Expenditures, Net Expend. Per Capita (NEW)*
  
- **Planning and Development Services**
  - *Planning—Revenues, Expenditures, Net Expend. Per Capita*
  - *Commercial and Industrial—Revenues, Expenditures, Revenues as % of Expenditures, Net Expenditures Per Capita (NEW)*



## Fire

Net Expenditures Per Capita is calculated using the 2005 FIR, the 2005 estimated population as provided by Stats. Canada. Also included is the MPMP fire operating cost per \$1,000 of assessment as reported by the municipality.

Municipality	# of Full Time Staff	# of Part Time Staff	Expenditures Fire	Revenues Fire	Net Expenditures Fire	MPMP Fire Operating Costs per \$1,000 Assessment	Net Expenditures Fire Per Capita	Population Range
Gravenhurst	N/A	N/A	\$ 348,682	\$ 400	\$ 348,282	N/A	\$ 29	under 20,000
Grimsby	4	2	\$ 967,741	\$ 126,813	\$ 840,928	\$ 0.47	\$ 35	20,000 - 49,000
West Lincoln	1	1	\$ 508,528	\$ -	\$ 508,528	\$ 0.49	\$ 38	under 20,000
Tecumseh	3	0	\$ 1,226,566	\$ 116,351	\$ 1,110,215	\$ 0.39	\$ 41	20,000 - 49,000
Bracebridge	1	4	\$ 624,650	\$ 5,790	\$ 618,860	\$ 0.29	\$ 43	under 20,000
Huntsville	4	1	\$ 929,035	\$ 105,636	\$ 823,399	N/A	\$ 43	under 20,000
Woolwich	0	130	\$ 964,380	\$ 102,734	\$ 861,646	\$ 0.37	\$ 44	under 20,000
Tay	0	1	\$ 527,203	\$ 106,689	\$ 420,514	\$ 0.61	\$ 45	under 20,000
Wilmet	2	2	\$ 917,077	\$ 133,330	\$ 783,747	N/A	\$ 48	under 20,000
Orangeville	15	0	\$ 1,974,075	\$ 500,595	\$ 1,473,480	\$ 0.73	\$ 51	20,000 - 49,000
Leamington	4	24	\$ 1,500,149	\$ 5,092	\$ 1,495,057	\$ 0.64	\$ 51	20,000 - 49,000
Lincoln	3	104	\$ 1,272,466	\$ 39,317	\$ 1,233,149	\$ 0.64	\$ 53	20,000 - 49,000
Wellesley	0	62	\$ 597,011	\$ 41,588	\$ 555,423	N/A	\$ 54	under 20,000
Amherstburg	N/A	N/A	\$ 1,289,787	\$ 90,523	\$ 1,199,264	\$ 0.53	\$ 55	20,000 - 49,000
Lakeshore	4	0	\$ 1,982,755	\$ 185,452	\$ 1,797,303	\$ 0.35	\$ 57	20,000 - 49,000
Prince Edward County	9	0	\$ 1,647,188	\$ 137,256	\$ 1,509,932	\$ 0.70	\$ 57	20,000 - 49,000
Halton Hills	24	11	\$ 3,399,644	\$ 24,585	\$ 3,375,059	\$ 0.57	\$ 58	50,000 - 99,999
Pelham	2	0	\$ 1,078,779	\$ 89,940	\$ 988,839	\$ 0.61	\$ 59	under 20,000
East Gwillimbury	2	1	\$ 1,585,737	\$ 205,049	\$ 1,380,688	\$ 0.65	\$ 61	20,000 - 49,000
Innisfil	12	0	\$ 2,253,402	\$ 255,324	\$ 1,998,078	\$ 0.63	\$ 61	20,000 - 49,000
Caledon	15	1	\$ 4,764,958	\$ 426,064	\$ 4,338,894	\$ 0.54	\$ 65	50,000 - 99,999
Kawartha Lakes	29	24	\$ 5,321,166	\$ 346,468	\$ 4,974,698	\$ 0.77	\$ 67	50,000 - 99,999
Niagara-on-the-Lake	3	2	\$ 1,103,393	\$ 72,450	\$ 1,030,943	\$ 0.38	\$ 69	under 20,000
Whitchurch-Stouffville	17	60	\$ 2,037,516	\$ 264,301	\$ 1,773,215	\$ 0.53	\$ 69	20,000 - 49,000
Fort Erie	7	0	\$ 2,454,065	\$ 130,126	\$ 2,323,939	\$ 0.75	\$ 77	20,000 - 49,000
King	2	106	\$ 1,815,263	\$ 270,447	\$ 1,544,816	\$ 0.50	\$ 77	20,000 - 49,000
Central Elgin	1	0	\$ 1,146,568	\$ 100,218	\$ 1,046,350	\$ 0.80	\$ 79	under 20,000
Clarington	59	126	\$ 7,108,630	\$ 155,175	\$ 6,953,455	\$ 1.04	\$ 85	50,000 - 99,999
Richmond Hill			\$ 15,450,509	\$ 672,499	\$ 14,778,010	\$ 0.74	\$ 85	100,000 +
Mississauga	658	0	\$ 66,215,487	\$ 1,423,489	\$ 64,791,998	\$ 0.92	\$ 88	100,000 +
Markham	232	0	\$ 23,349,667	\$ 47,311	\$ 23,302,356	\$ 0.73	\$ 90	100,000 +
Georgina	36	0	\$ 4,208,111	\$ 24,630	\$ 4,183,481	\$ 1.06	\$ 91	20,000 - 49,000
Wasaga Beach	14	0	\$ 1,616,738	\$ 96,451	\$ 1,520,287	\$ 0.84	\$ 91	under 20,000
Chatham-Kent	71	2	\$ 10,390,593	\$ 430,944	\$ 9,959,649	\$ 1.31	\$ 92	100,000 +
Milton	32	70	\$ 5,527,383	\$ 105,312	\$ 5,422,071	\$ 0.73	\$ 92	50,000 - 99,999
Brampton	373	0	\$ 38,349,156	\$ 144,105	\$ 38,205,051	\$ 1.04	\$ 92	100,000 +
Whitby	98	2	\$ 10,450,601	\$ 44,804	\$ 10,405,797	\$ 1.06	\$ 99	100,000 +
Aurora	N/A	N/A	\$ 4,794,233	\$ -	\$ 4,794,233	\$ 0.91	\$ 100	20,000 - 49,000
Burlington	173	4	\$ 18,879,968	\$ 621,963	\$ 18,258,005	\$ 1.02	\$ 103	100,000 +
Cobourg	17	12	\$ 1,987,066	\$ 21,828	\$ 1,965,238	N/A	\$ 104	under 20,000
Waterloo	115	0	\$ 10,369,550	\$ 13,794	\$ 10,355,756	\$ 1.05	\$ 106	50,000 - 99,999
Vaughan	250	0	\$ 27,763,936	\$ 901,757	\$ 26,862,179	\$ 0.75	\$ 107	100,000 +
Orillia	34	4	\$ 3,489,830	\$ 195,379	\$ 3,294,451	\$ 1.35	\$ 108	20,000 - 49,000
Oakville	174	0	\$ 19,070,618	\$ 200,614	\$ 18,870,004	\$ 0.78	\$ 109	100,000 +



## Fire (cont'd)

Municipality	# of Full Time Staff	# of Part Time Staff	Expenditures Fire	Revenues Fire	Net Expenditures Fire	MPMP Fire Operating Costs per \$1,000 Assessment	Net Expenditures Fire Per Capita	Population Range
Sudbury	129	0	\$ 17,783,459	\$ 81,912	\$ 17,701,547	\$ 1.96	\$ 110	100,000 +
Pickering	95	0	\$ 11,067,421	\$ 216,770	\$ 10,850,651	\$ 1.15	\$ 110	50,000 - 99,999
Timmins	38	0	\$ 4,876,097	\$ 47,496	\$ 4,828,601	\$ 2.06	\$ 112	20,000 - 49,000
Hamilton	512	40	\$ 58,889,717	\$ 734,392	\$ 58,155,325	\$ 1.54	\$ 112	100,000 +
Barrie	122	5	\$ 14,885,734	\$ 248,746	\$ 14,636,988	\$ 1.36	\$ 113	100,000 +
Port Colborne	15	1	\$ 2,279,288	\$ 45,273	\$ 2,234,015	\$ 1.57	\$ 116	under 20,000
Welland	51	0	\$ 6,041,780	\$ 173,067	\$ 5,868,713	\$ 2.11	\$ 116	50,000 - 99,999
Thorold	14	0	\$ 2,318,038	\$ 92,647	\$ 2,225,391	N/A	\$ 118	under 20,000
Kitchener	209	5	\$ 25,533,444	\$ 650,450	\$ 24,882,994	\$ 1.71	\$ 119	100,000 +
Guelph	146	0	\$ 14,698,629	\$ 405,039	\$ 14,293,590	\$ 1.59	\$ 122	100,000 +
Ajax	99	0	\$ 10,690,956	\$ 223,654	\$ 10,467,302	\$ 1.36	\$ 122	50,000 - 99,999
London	384	0	\$ 45,402,005	\$ 313,275	\$ 45,088,730	\$ 1.70	\$ 125	100,000 +
Cambridge	138	0	\$ 16,001,458	\$ 454,949	\$ 15,546,509	\$ 1.70	\$ 127	100,000 +
Toronto	3091	0	\$ 347,377,910	\$ 6,781,168	\$ 340,596,742	\$ 1.08	\$ 131	100,000 +
Ottawa	950	3	\$ 110,570,432	\$ 915,273	\$ 109,655,159	\$ 1.37	\$ 132	100,000 +
Newmarket	114	2	\$ 10,516,341	\$ 111,099	\$ 10,405,242	\$ 1.31	\$ 132	50,000 - 99,999
St. Catharines	163	0	\$ 18,519,074	\$ 803,181	\$ 17,715,893	\$ 1.89	\$ 133	100,000 +
Brantford	131	0	\$ 12,315,983	\$ 12,537	\$ 12,303,446	\$ 2.11	\$ 133	50,000 - 99,999
Collingwood	19	12	\$ 2,302,993	\$ 89,540	\$ 2,213,453	\$ 1.10	\$ 133	under 20,000
Cornwall	65	0	\$ 6,531,851	\$ 252,485	\$ 6,279,366	\$ 2.71	\$ 134	20,000 - 49,000
Sault Ste. Marie	134	6	\$ 10,717,955	\$ 278,032	\$ 10,439,923	\$ 2.47	\$ 138	50,000 - 99,999
Oshawa	124	0	\$ 21,990,709	\$ 977,220	\$ 21,013,489	\$ 2.03	\$ 141	100,000 +
Peterborough	97	0	\$ 11,084,578	\$ 257,493	\$ 10,827,085	N/A	\$ 142	50,000 - 99,999
Kingston	150	1	\$ 17,457,806	\$ 86,668	\$ 17,371,138	\$ 1.94	\$ 143	100,000 +
Windsor	311	0	\$ 35,411,610	\$ 1,507,999	\$ 33,903,611	\$ 2.25	\$ 153	100,000 +
Stratford	51	0	\$ 4,933,469	\$ 143,127	\$ 4,790,342	\$ 2.07	\$ 153	20,000 - 49,000
Belleville	65	40	\$ 7,805,631	\$ 214,107	\$ 7,591,524	\$ 2.27	\$ 155	20,000 - 49,000
St. Thomas	59	0	\$ 5,996,862	\$ 256,671	\$ 5,740,191	\$ 3.03	\$ 156	20,000 - 49,000
Niagara Falls	112	0	\$ 13,769,054	\$ 206,463	\$ 13,562,591	\$ 2.08	\$ 162	50,000 - 99,999
Thunder Bay	210	0	\$ 18,276,134	\$ 183,027	\$ 18,093,107	\$ 3.03	\$ 163	100,000 +
Sarnia	118	1	\$ 12,505,205	\$ 285,554	\$ 12,219,651	\$ 2.39	\$ 166	50,000 - 99,999
North Bay	89	1	\$ 10,750,375	\$ 280,108	\$ 10,470,267	\$ 2.86	\$ 195	50,000 - 99,999
Average						\$ 1.25	\$ 98	

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

- Size of municipality and mix of urban and rural coverage
- Volume of activity
- Composition of fire services—use of paid or volunteer firefighters
- Service levels on response time can affect the number of firefighters on staff and the number of fire halls and equipment
- Specialized services
- Accounting and reporting practices

## Police

The following table is calculated using the 2005 FIR, the 2005 estimated population as provided by Stats. Canada and the 2005 unweighted assessment as provided in the municipality's by-law. Also included is the MPMP 2005 operating costs for police services per person as reported by the municipality. The table has been sorted in ascending order on a per person basis (MPMP).

Municipality	# Full Time Positions	Net Expenditures Police	Net Expenditures Police Per \$100,000 CVA	MPMP Operating Costs For Police Services Per Person	Population Range
Lakeshore	Contract	\$ 3,303,680	\$ 95	\$ 100	20,000 - 49,000
Tecumseh	Contract	\$ 2,765,228	\$ 111	\$ 118	20,000 - 49,000
Central Elgin	Contract	\$ 1,568,446	\$ 136	\$ 127	under 20,000
Kawartha Lakes	58	\$ 8,677,114	\$ 116	\$ 129	50,000 - 99,999
Muskoka District	N/A	\$ 7,938,803	\$ 49	\$ 139	50,000 - 99,999
Tay	Contract	\$ 1,296,175	\$ 171	\$ 140	under 20,000
Prince Edward County	N/A	\$ 3,314,664	\$ 145	\$ 146	20,000 - 49,000
Orillia	8	\$ 4,593,712	\$ 195	\$ 153	20,000 - 49,000
Leamington	54	\$ 4,935,474	\$ 229	\$ 170	20,000 - 49,000
Halton Region	731	\$ 77,417,394	\$ 132	\$ 172	100,000 +
York Region	1574	\$ 156,230,032	\$ 122	\$ 174	100,000 +
Waterloo Region	906	\$ 86,300,147	\$ 250	\$ 176	100,000 +
Orangeville	53	\$ 4,743,109	\$ 217	\$ 177	20,000 - 49,000
Wasaga Beach	Contract	\$ 2,521,850	\$ 120	\$ 186	under 20,000
Peel Region	N/A	\$ 219,084,389	\$ 220	\$ 189	100,000 +
Kingston	228	\$ 22,981,366	\$ 246	\$ 190	100,000 +
Chatham-Kent	236	\$ 19,866,151	\$ 254	\$ 193	100,000 +
Amherstburg	N/A	\$ 4,340,685	\$ 239	\$ 196	20,000 - 49,000
Ottawa	1653	\$ 177,820,624	\$ 210	\$ 199	100,000 +
Guelph	N/A	\$ 23,014,142	\$ 229	\$ 201	100,000 +
London	762	\$ 72,358,160	\$ 284	\$ 202	100,000 +
Barrie	261	\$ 27,504,710	\$ 251	\$ 202	100,000 +
St. Thomas	80	\$ 7,121,740	\$ 353	\$ 209	20,000 - 49,000
Innisfil	Joint Board	\$ 6,323,798	\$ 178	\$ 209	20,000 - 49,000
Collingwood	Contract	\$ 3,392,887	\$ 161	\$ 210	under 20,000
Hamilton	986	\$ 111,250,237	\$ 291	\$ 215	100,000 +
Brantford	198	\$ 19,642,284	\$ 330	\$ 219	50,000 - 99,999
Sudbury	346	\$ 35,168,222	\$ 435	\$ 221	100,000 +
Sarnia	152	\$ 16,271,985	\$ 336	\$ 225	50,000 - 99,999
North Bay	122	\$ 12,186,272	\$ 376	\$ 225	50,000 - 99,999
Stratford	70	\$ 7,087,619	\$ 298	\$ 227	20,000 - 49,000
Niagara Region	949	\$ 101,256,986	\$ 298	\$ 235	100,000 +
Thunder Bay	305	\$ 28,649,188	\$ 456	\$ 231	100,000 +
Timmins	110	\$ 11,063,476	\$ 560	\$ 250	20,000 - 49,000
Belleville	114	\$ 11,462,660	\$ 358	\$ 253	20,000 - 49,000
Sault Ste. Marie	175	\$ 18,274,619	\$ 522	\$ 254	50,000 - 99,999
Cornwall	129	\$ 13,032,261	\$ 600	\$ 277	20,000 - 49,000
Toronto	7189	\$ 775,121,100	\$ 247	\$ 283	100,000 +
Windsor	627	\$ 63,871,102	\$ 383	\$ 304	100,000 +
<b>Average</b>			\$ 262	\$ 198	

***Police (cont'd)***

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

**POA**

The following table is calculated using the 2005 FIR, the 2005 estimated population as provided by Stats Canada.

Municipality	POA Expenditures	POA Revenues	Net Expenditures	POA Net Revenues per Capita
District of Muskoka	\$ 425,926	\$ 1,230,671	\$ (804,745)	\$ (14)
Caledon	\$ 1,071,228	\$ 1,932,146	\$ (860,918)	\$ (13)
Thunder Bay	\$ 1,486,242	\$ 2,660,070	\$ (1,173,828)	\$ (11)
Timmins	\$ 358,954	\$ 718,756	\$ (359,802)	\$ (8)
Chatham-Kent	\$ 1,388,959	\$ 2,260,216	\$ (871,257)	\$ (8)
Waterloo Region	\$ 5,322,378	\$ 8,761,956	\$ (3,439,578)	\$ (7)
Brampton	\$ 4,858,769	\$ 7,468,863	\$ (2,610,094)	\$ (6)
Kawartha Lakes	\$ 1,064,617	\$ 1,508,851	\$ (444,234)	\$ (6)
Sudbury	\$ 1,623,179	\$ 2,552,528	\$ (929,349)	\$ (6)
Ottawa	\$ 3,995,638	\$ 8,800,100	\$ (4,804,462)	\$ (6)
Hamilton	\$ 2,780,293	\$ 5,563,423	\$ (2,783,130)	\$ (5)
Windsor	\$ 5,286,573	\$ 6,426,660	\$ (1,140,087)	\$ (5)
Halton Hills	\$ 327,343	\$ 622,913	\$ (295,570)	\$ (5)
Sault Ste. Marie	\$ 550,029	\$ 915,496	\$ (365,467)	\$ (5)
London	\$ 3,821,095	\$ 5,438,109	\$ (1,617,014)	\$ (4)
Peterborough	\$ 1,102,600	\$ 1,443,644	\$ (341,044)	\$ (4)
Prince Edward County	\$ 107,046	\$ 208,108	\$ (101,062)	\$ (4)
Mississauga	\$ 3,424,012	\$ 6,211,642	\$ (2,787,630)	\$ (4)
North Bay	\$ 1,095,499	\$ 1,284,982	\$ (189,483)	\$ (4)
Brantford	\$ 1,266,515	\$ 1,556,239	\$ (289,724)	\$ (3)
Cambridge	\$ 382,631	\$ 712,498	\$ (329,867)	\$ (3)
Barrie	\$ 7,294,386	\$ 7,629,526	\$ (335,140)	\$ (3)
Niagara Region	\$ 4,720,948	\$ 5,643,629	\$ (922,681)	\$ (2)
Guelph	\$ 3,518,398	\$ 3,747,811	\$ (229,413)	\$ (2)
Port Colborne	\$ -	\$ 29,358	\$ (29,358)	\$ (2)
Oakville	\$ 179,915	\$ 430,971	\$ (251,056)	\$ (1)
Burlington	\$ 3,032,848	\$ 3,146,529	\$ (113,681)	\$ (1)
Durham Region	\$ 4,947,921	\$ 5,031,620	\$ (83,699)	\$ (0)
Wilmot	\$ 934	\$ 1,868	\$ (934)	\$ (0)
Kingston	\$ 1,422,549	\$ 1,364,095	\$ 58,454	\$ 0
Toronto	\$ 33,761,870	\$ 31,213,405	\$ 2,548,465	\$ 1
York Region	\$ 9,139,975	\$ 7,827,496	\$ 1,312,479	\$ 1
Average				\$ (4)

## Roadways

(data sorted by MPMP operating cost)

Municipality	Total Paved Lane km	Total Unpaved Lane km	Net Expenditures Roadways	Net Expenditures Roadways Per Capita	MPMP % of Paved Lane km where the condition is rated as good/very good	MPMP Operating Costs for Paved roads per lane km
Port Colborne			\$ 2,899,961	\$ 151	17.4%	\$ 345
Milton	794	22	\$ 6,916,844	\$ 117	70.0%	\$ 346
Richmond Hill	1,201	6	\$ 13,658,121	\$ 79	97.7%	\$ 412
Newmarket	469	2	\$ 4,621,478	\$ 59	74.4%	\$ 415
Whitby			\$ 6,099,400	\$ 58	69.4%	\$ 417
Prince Edward County	1,736	365	\$ 5,644,087	\$ 213	64.8%	\$ 434
Leamington	517	33	\$ 1,808,207	\$ 62	89.0%	\$ 453
Chatham-Kent	3,445	3,309	\$ 29,511,923	\$ 271	70.0%	\$ 469
Wasaga Beach	360	45	\$ 2,606,640	\$ 156	34.7%	\$ 479
Georgina			\$ 3,681,440	\$ 80	N/A	\$ 500
Ajax	628	12	\$ 3,003,575	\$ 35	79.0%	\$ 516
Central Elgin	265	143	\$ 3,455,868	\$ 260	35.5%	\$ 536
Bracebridge	366	310	\$ 3,252,422	\$ 223	N/A	\$ 545
Fort Erie			\$ 5,163,704	\$ 171	67.8%	\$ 560
Markham			\$ 9,105,891	\$ 35	83.0%	\$ 619
Clarington	1,487	230	\$ 9,019,942	\$ 110	70.3%	\$ 624
Thunder Bay	1,932	200	\$ 12,102,879	\$ 109	13.5%	\$ 647
Kawartha Lakes	3,082	2,126	\$ 7,838,921	\$ 105	54.8%	\$ 676
Vaughan			\$ 7,125,179	\$ 28	100.0%	\$ 692
East Gwillimbury			\$ 2,225,302	\$ 98	45.0%	\$ 746
Caledon	1,266	278	\$ 3,657,383	\$ 55	23.4%	\$ 798
Thorold			\$ 1,748,430	\$ 92	N/A	\$ 807
Orillia	351		\$ 4,602,151	\$ 151	34.8%	\$ 821
Halton Hills			\$ 5,082,228	\$ 87	66.0%	\$ 852
Woolwich			\$ 1,255,897	\$ 64	46.9%	\$ 858
Lincoln	574		\$ 3,942,850	\$ 170	56.8%	\$ 860
Windsor	2,199	20	\$ 17,991,868	\$ 81	40.7%	\$ 903
Kingston			\$ 12,311,429	\$ 102	69.0%	\$ 958
Burlington			\$ 14,337,496	\$ 81	42.2%	\$ 960
Guelph			\$ 11,466,428	\$ 98	51.0%	\$ 989
Aurora			\$ 2,980,692	\$ 62	70.8%	\$ 1,053
Sarnia	1,300	15	\$ 4,669,634	\$ 63	57.7%	\$ 1,097
Innisfil	601	171	\$ 2,174,470	\$ 67	N/A	\$ 1,130
Cornwall			\$ 6,525,542	\$ 139	48.6%	\$ 1,179
Oshawa	1,036	10	\$ 12,658,564	\$ 85	75.3%	\$ 1,187
Ottawa	10,476	1,378	\$ 91,832,998	\$ 110	79.1%	\$ 1,211
West Lincoln			\$ 2,828,276	\$ 210	N/A	\$ 1,380
Belleville	554	5	\$ 6,512,143	\$ 133	N/A	\$ 1,445
Oakville			\$ 15,664,937	\$ 90	66.0%	\$ 1,476
Kitchener	1,751	4	\$ 10,055,841	\$ 48	45.7%	\$ 1,481
Mississauga	5,002		\$ 31,386,553	\$ 43	83.1%	\$ 1,527
London	3,425	49	\$ 31,559,543	\$ 88	56.2%	\$ 1,544
Tay	272	106	\$ 1,554,784	\$ 166	64.3%	\$ 1,758
Barrie		2	\$ 12,400,391	\$ 95	67.0%	\$ 1,901
Brantford			\$ 12,396,473	\$ 134	64.8%	\$ 2,056

## Roadways (cont'd)

Municipality	Total Paved Lane km	Total Unpaved Lane km	Net Expenditures Roadways	Net Expenditures Roadways Per Capita	MPMP % of Paved Lane km where the condition is rated as good/very good	MPMP Operating Costs for Paved roads per lane km
Lakeshore	712	335	\$ 5,759,069	\$ 182	N/A	\$ 2,124
Cambridge			\$ 11,364,530	\$ 93	N/A	\$ 2,140
Brampton			\$ 23,169,622	\$ 56	61.8%	\$ 2,277
Hamilton	5,977	197	\$ 55,497,568	\$ 107	58.3%	\$ 2,302
Welland	564	23	\$ 6,848,540	\$ 136	84.9%	\$ 2,305
Sudbury	2,974	598	\$ 28,242,493	\$ 176	N/A	\$ 2,346
Sault Ste. Marie	1,198	22	\$ 14,826,195	\$ 196	68.7%	\$ 2,359
Niagara Falls	832	304	\$ 9,224,919	\$ 110	46.0%	\$ 2,684
Niagara-on-the-Lake	398	32	\$ 2,517,273	\$ 168	83.4%	\$ 3,056
Waterloo	790		\$ 2,930,038	\$ 30	77.0%	\$ 3,447
St. Thomas	409	4	\$ 2,634,845	\$ 72	69.4%	\$ 3,842
Pelham	470		\$ 2,539,991	\$ 152	89.4%	\$ 3,948
Whitchurch-Stouffville			\$ 2,325,405	\$ 91	70.2%	\$ 4,243
Toronto	13,290		\$ 192,325,563	\$ 74	89.2%	\$ 4,254
Grimsby	313		\$ 1,477,854	\$ 62	42.8%	\$ 4,298
Collingwood	318	7	\$ 1,893,866	\$ 114	53.6%	\$ 4,479
Tecumseh			\$ 3,797,449	\$ 139	67.1%	\$ 4,528
Stratford	361		\$ 3,338,168	\$ 107	62.6%	\$ 4,839
King			\$ 3,955,187	\$ 197	42.9%	\$ 5,812
North Bay	706	31	\$ 7,709,235	\$ 143	N/A	\$ 7,007
Orangeville	236		\$ 2,544,738	\$ 88	64.4%	\$ 8,275
St. Catharines	1,126	5	\$ 17,285,503	\$ 130	73.3%	\$ 10,224
Timmins	712	140	\$ 8,092,974	\$ 187	N/A	\$ 10,701
Cobourg			\$ 3,001,312	\$ 159	N/A	N/A
Peterborough			\$ 8,074,128	\$ 106	N/A	N/A
Pickering			\$ 4,241,820	\$ 43	N/A	N/A
Gravenhurst			\$ 2,007,312	\$ 168	N/A	N/A
Huntsville			\$ 3,161,026	\$ 166	N/A	N/A
Amherstburg	384		\$ 3,747,243	\$ 173	99.5%	N/A
Wellesley			\$ 1,364,055	\$ 132	N/A	N/A
Wilmot			\$ 1,679,006	\$ 102	N/A	N/A
Average				\$ 116	62.9%	\$ 2,091
Peel Region			\$ 20,828,275	\$ 17	89.0%	\$ 524
Niagara Region			\$ 30,378,595	\$ 70	64.0%	\$ 672
Waterloo Region			\$ 36,641,678	\$ 76	50.6%	\$ 711
York Region			\$ 50,517,161	\$ 55	82.0%	\$ 1,097
Durham Region			\$ 21,819,348	\$ 38	36.2%	\$ 1,615
Muskoka District	1,492		\$ 12,611,260	\$ 221	33.0%	\$ 2,550
Halton Region			\$ 21,283,836	\$ 45	71.1%	\$ 4,600
Average				\$ 79	60.8%	\$ 1,681

The operating costs for paved roads can be influenced by:

- Frequency of freezes and thaws
- Frequency and severity of rainfall
- Age and condition of network
- Accounting and reporting procedures
- Volume and type of traffic using the roads
- Municipality's pavement standards
- Accounting and reporting practices

## Roadways—grouped by location

Municipality	Location	MPMP Operating Costs for Paved roads per lane km	Average Per Location
Prince Edward County	Eastern	\$ 434	
Kawartha Lakes	Eastern	\$ 676	
Kingston	Eastern	\$ 958	
Cornwall	Eastern	\$ 1,179	
Ottawa	Eastern	\$ 1,211	
Belleville	Eastern	\$ 1,445	
Cobourg	Eastern	N/A	
Peterborough	Eastern	N/A	\$ 984
Milton	GTA	\$ 346	
Richmond Hill	GTA	\$ 412	
Newmarket	GTA	\$ 415	
Whitby	GTA	\$ 417	
Georgina	GTA	\$ 500	
Ajax	GTA	\$ 516	
Markham	GTA	\$ 619	
Clarington	GTA	\$ 624	
Vaughan	GTA	\$ 692	
East Gwillimbury	GTA	\$ 746	
Caledon	GTA	\$ 798	
Halton Hills	GTA	\$ 852	
Burlington	GTA	\$ 960	
Aurora	GTA	\$ 1,053	
Oshawa	GTA	\$ 1,187	
Oakville	GTA	\$ 1,476	
Mississauga	GTA	\$ 1,527	
Brampton	GTA	\$ 2,277	
Whitchurch-Stouffville	GTA	\$ 4,243	
Toronto	GTA	\$ 4,254	
King	GTA	\$ 5,812	
Pickering	GTA	N/A	\$ 1,416
Port Colborne	Niagara/Hamilton	\$ 345	
Fort Erie	Niagara/Hamilton	\$ 560	
Thorold	Niagara/Hamilton	\$ 807	
Lincoln	Niagara/Hamilton	\$ 860	
West Lincoln	Niagara/Hamilton	\$ 1,380	
Hamilton	Niagara/Hamilton	\$ 2,302	
Welland	Niagara/Hamilton	\$ 2,305	
Niagara Falls	Niagara/Hamilton	\$ 2,684	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 3,056	
Pelham	Niagara/Hamilton	\$ 3,948	
Grimsby	Niagara/Hamilton	\$ 4,298	
St. Catharines	Niagara/Hamilton	\$ 10,224	\$ 2,731

Municipality	Location	MPMP Operating Costs for Paved roads per lane km	Average Per Location
Thunder Bay	North	\$ 647	
Sudbury	North	\$ 2,346	
Sault Ste. Marie	North	\$ 2,359	
North Bay	North	\$ 7,007	
Timmins	North	\$ 10,701	\$ 4,612
Wasaga Beach	Simcoe/Musk./Duff	\$ 479	
Bracebridge	Simcoe/Musk./Duff	\$ 545	
Orillia	Simcoe/Musk./Duff	\$ 821	
Innisfil	Simcoe/Musk./Duff	\$ 1,130	
Tay	Simcoe/Musk./Duff	\$ 1,758	
Barrie	Simcoe/Musk./Duff	\$ 1,901	
Collingwood	Simcoe/Musk./Duff	\$ 4,479	
Orangeville	Simcoe/Musk./Duff	\$ 8,275	
Gravenhurst	Simcoe/Musk./Duff	N/A	
Huntsville	Simcoe/Musk./Duff	N/A	\$ 2,424
Leamington	SouthWest	\$ 453	
Chatham-Kent	SouthWest	\$ 469	
Central Elgin	SouthWest	\$ 536	
Woolwich	SouthWest	\$ 858	
Windsor	SouthWest	\$ 903	
Guelph	SouthWest	\$ 989	
Sarnia	SouthWest	\$ 1,097	
Kitchener	SouthWest	\$ 1,481	
London	SouthWest	\$ 1,544	
Brantford	SouthWest	\$ 2,056	
Lakeshore	SouthWest	\$ 2,124	
Cambridge	SouthWest	\$ 2,140	
Waterloo	SouthWest	\$ 3,447	
St. Thomas	SouthWest	\$ 3,842	
Tecumseh	SouthWest	\$ 4,528	
Stratford	SouthWest	\$ 4,839	
Amherstburg	SouthWest	N/A	
Wellesley	SouthWest	N/A	
Wilmot	SouthWest	N/A	\$ 1,957



**Winter Control**

(data sorted by MPMP operating cost)

Municipality	Winter Control Expenditures	Total Lane km Maintained in Winter	Net Expenditures	Winter Control Per Capita	MPMP Winter Maintenance Per Lane KM
Lakeshore	\$ 424,160	1,047	\$ 424,160	\$ 13	\$ 405
Leamington	\$ 305,016	550	\$ 305,016	\$ 10	\$ 555
Niagara-on-the-Lake	\$ 288,993	430	\$ 271,079	\$ 18	\$ 672
King	\$ 415,580	N/A	\$ 415,580	\$ 21	\$ 697
West Lincoln	\$ 617,478	N/A	\$ 617,478	\$ 46	\$ 702
Lincoln	\$ 410,230	574	\$ 410,230	\$ 18	\$ 715
Chatham-Kent	\$ 4,560,569	6,754	\$ 4,555,032	\$ 42	\$ 726
Woolwich	534,786	N/A	\$ 534,786	\$ 27	\$ 805
Fort Erie	\$ 669,598	N/A	\$ 669,598	\$ 22	\$ 837
Sarnia	\$ 1,143,620	1,315	\$ 1,143,620	\$ 16	\$ 858
Prince Edward County	\$ 1,935,451	1,956	\$ 1,935,451	\$ 73	\$ 989
Whitchurch-Stouffville	\$ 408,677	N/A	\$ 408,677	\$ 16	\$ 994
Port Colborne	\$ 531,513	100	\$ 531,500	\$ 28	\$ 999
Wasaga Beach	\$ 428,083	405	\$ 403,976	\$ 24	\$ 1,014
Bracebridge	\$ 502,417	407	\$ 502,417	\$ 35	\$ 1,025
Pelham	\$ 493,354	470	\$ 493,354	\$ 29	\$ 1,050
Clarington	\$ 1,865,084	1,629	\$ 1,856,094	\$ 23	\$ 1,062
Central Elgin	\$ 784,253	408	\$ 435,005	\$ 33	\$ 1,066
Kawartha Lakes	\$ 5,789,779	5,325	\$ 5,779,942	\$ 78	\$ 1,087
Tay	\$ 496,761	378	\$ 496,761	\$ 53	\$ 1,130
Welland	\$ 627,023	586	\$ 627,023	\$ 12	\$ 1,196
Newmarket	\$ 665,878	487	\$ 646,603	\$ 8	\$ 1,232
Cambridge	\$ 2,112,596	N/A	\$ 2,112,596	\$ 17	\$ 1,367
Innisfil	\$ 1,069,767	770	\$ 1,064,202	\$ 33	\$ 1,382
East Gwillimbury	\$ 582,340	N/A	\$ 582,340	\$ 26	\$ 1,395
Waterloo	\$ 1,152,635	801	\$ 1,128,165	\$ 12	\$ 1,429
Ajax	\$ 1,055,144	640	\$ 1,041,105	\$ 12	\$ 1,482
Thorold	\$ 418,285	N/A	\$ 418,285	\$ 22	\$ 1,526
Belleville	\$ 1,466,937	928	\$ 1,466,937	\$ 30	\$ 1,581
St. Catharines	\$ 2,303,489	1,126	\$ 2,004,811	\$ 15	\$ 1,591
Grimsby	\$ 499,141	313	\$ 499,141	\$ 21	\$ 1,595
Halton Hills	\$ 1,712,191	N/A	\$ 1,363,923	\$ 23	\$ 1,641
Oakville	\$ 4,175,555	N/A	\$ 2,868,137	\$ 17	\$ 1,651
Collingwood	\$ 541,443	325	\$ 541,443	\$ 33	\$ 1,666
Georgina	\$ 1,126,858	N/A	\$ 1,126,858	\$ 24	\$ 1,742
Windsor	\$ 4,292,727	2,329	\$ 4,264,005	\$ 19	\$ 1,816
Burlington	\$ 3,575,944	N/A	\$ 3,380,024	\$ 19	\$ 1,820
Richmond Hill	\$ 2,235,674	1,201	\$ 2,235,674	\$ 13	\$ 1,858
Thunder Bay	\$ 4,747,103	2,132	\$ 4,747,103	\$ 43	\$ 1,906
St. Thomas	\$ 798,859	413	\$ 798,859	\$ 22	\$ 1,934
Kitchener	\$ 5,647,685	1,755	\$ 5,477,422	\$ 26	\$ 1,940
Guelph	\$ 2,301,697	N/A	\$ 2,301,697	\$ 20	\$ 1,941
Whitby	\$ 1,978,070	N/A	\$ 1,900,308	\$ 18	\$ 1,946
Caledon	\$ 4,713,712	1,512	\$ 4,713,712	\$ 71	\$ 1,954
Cornwall	\$ 1,713,830	N/A	\$ 1,713,830	\$ 36	\$ 2,049
Brantford	\$ 2,222,619	N/A	\$ 2,214,713	\$ 24	\$ 2,190

**Winter Control (cont'd)**

Municipality	Winter Control Expenditures	Total Lane km Maintained in Winter	Net Expenditures	Winter Control Per Capita	MPMP Winter Maintenance Per Lane KM
Niagara Falls	\$ 2,657,120	1,136	\$ 2,657,120	\$ 32	\$ 2,332
Milton	\$ 3,459,925	952	\$ 2,651,348	\$ 45	\$ 2,439
Oshawa	\$ 3,502,816	1,049	\$ 2,748,640	\$ 18	\$ 2,470
Kingston	\$ 4,426,707	N/A	\$ 4,426,707	\$ 37	\$ 2,495
Orillia	\$ 1,253,255	351	\$ 1,253,255	\$ 41	\$ 2,557
London	\$ 12,020,581	3,425	\$ 11,594,578	\$ 32	\$ 2,638
Orangeville	\$ 727,196	236	\$ 727,196	\$ 25	\$ 2,640
Sudbury	\$ 10,981,194	3,572	\$ 10,819,059	\$ 67	\$ 2,722
North Bay	\$ 1,998,518	737	\$ 1,989,620	\$ 37	\$ 2,746
Brampton	\$ 7,660,450	N/A	\$ 7,660,450	\$ 19	\$ 2,860
Stratford	\$ 1,078,108	361	\$ 1,078,108	\$ 34	\$ 2,966
Timmins	\$ 2,671,138	852	\$ 2,671,138	\$ 62	\$ 3,135
Markham	\$ 6,300,862	N/A	\$ 6,300,862	\$ 24	\$ 3,566
Barrie	\$ 5,743,213	N/A	\$ 5,743,213	\$ 44	\$ 3,595
Mississauga	\$ 19,187,371	N/A	\$ 18,737,920	\$ 26	\$ 3,749
Aurora	\$ 1,393,687	N/A	\$ 1,383,781	\$ 29	\$ 3,787
Hamilton	\$ 26,211,474	6,174	\$ 26,002,863	\$ 50	\$ 3,806
Ottawa	\$ 60,456,333	11,854	\$ 59,677,641	\$ 72	\$ 4,224
Sault Ste. Marie	\$ 5,988,869	1,220	\$ 5,988,869	\$ 79	\$ 4,254
Toronto	\$ 81,537,590	13,290	\$ 81,441,156	\$ 31	\$ 5,427
Vaughan	\$ 9,668,370	N/A	\$ 9,319,063	\$ 37	\$ 5,858
Amherstburg	\$ 233,541	N/A	\$ 233,541	\$ 11	N/A
Pickering	\$ 918,832	N/A	\$ 918,832	\$ 9	N/A
Cobourg	\$ 331,778	N/A	\$ 308,346	\$ 16	N/A
Gravenhurst	\$ 337,751	N/A	\$ 337,751	\$ 28	N/A
Huntsville	\$ 977,909	N/A	\$ 977,909	\$ 51	N/A
Peterborough	\$ 1,731,505	N/A	\$ 1,731,505	\$ 23	N/A
Wellesley	\$ 139,930	N/A	\$ 139,930	\$ 13	N/A
Wilmot	\$ 303,186	N/A	\$ 303,186	\$ 18	N/A
Average				\$ 30	\$ 1,962
Muskoka District	\$ 2,670,518	1,492	\$ 2,670,518	\$ 47	\$ 1,790
York Region	\$ 11,199,810	3,298	\$ 11,196,764	\$ 12	\$ 3,396
Halton Region	\$ 2,886,855	N/A	\$ 2,886,855	\$ 6	\$ 3,425
Durham Region	\$ 9,114,755	N/A	\$ 9,114,755	\$ 16	\$ 4,310
Niagara Region	\$ 6,781,518	N/A	\$ 6,781,518	\$ 16	\$ 5,066
Waterloo Region	\$ 5,206,178	1,673	\$ 5,206,178	\$ 11	\$ 5,206
Peel Region	\$ 10,965,391	N/A	\$ 10,516,572	\$ 9	\$ 6,722
Average				\$ 17	\$ 4,273

The operating 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
- Municipalities service threshold for responding to winter storm events
- The municipalities service standard for road condition after a storm
- Accounting and reporting practices

Winter Control - grouped by location

Municipality	Location	MPMP Winter Maintenance Per Lane KM	Average Per Location MPMP
Prince Edward County	Eastern	\$ 989	
Kawartha Lakes	Eastern	\$ 1,087	
Belleville	Eastern	\$ 1,581	
Cornwall	Eastern	\$ 2,049	
Kingston	Eastern	\$ 2,495	
Ottawa	Eastern	\$ 4,224	
Cobourg	Eastern	N/A	
Peterborough	Eastern	N/A	\$ 2,071
King	GTA	\$ 697	
Whitchurch-Stouffville	GTA	\$ 994	
Clarington	GTA	\$ 1,062	
Newmarket	GTA	\$ 1,232	
East Gwillimbury	GTA	\$ 1,395	
Ajax	GTA	\$ 1,482	
Halton Hills	GTA	\$ 1,641	
Oakville	GTA	\$ 1,651	
Georgina	GTA	\$ 1,742	
Burlington	GTA	\$ 1,820	
Richmond Hill	GTA	\$ 1,858	
Whitby	GTA	\$ 1,946	
Caledon	GTA	\$ 1,954	
Milton	GTA	\$ 2,439	
Oshawa	GTA	\$ 2,470	
Brampton	GTA	\$ 2,860	
Markham	GTA	\$ 3,566	
Mississauga	GTA	\$ 3,749	
Aurora	GTA	\$ 3,787	
Toronto	GTA	\$ 5,427	
Vaughan	GTA	\$ 5,858	
Pickering	GTA	N/A	\$ 2,363
Niagara-on-the-Lake	Niagara/Hamilton	\$ 672	
West Lincoln	Niagara/Hamilton	\$ 702	
Lincoln	Niagara/Hamilton	\$ 715	
Fort Erie	Niagara/Hamilton	\$ 837	
Port Colborne	Niagara/Hamilton	\$ 999	
Pelham	Niagara/Hamilton	\$ 1,050	
Welland	Niagara/Hamilton	\$ 1,196	
Thorold	Niagara/Hamilton	\$ 1,526	
St. Catharines	Niagara/Hamilton	\$ 1,591	
Grimsbay	Niagara/Hamilton	\$ 1,595	
Niagara Falls	Niagara/Hamilton	\$ 2,332	
Hamilton	Niagara/Hamilton	\$ 3,806	\$ 1,418

Municipality	Location	MPMP Winter Maintenance Per Lane KM	Average Per Location MPMP
Thunder Bay	North	\$ 1,906	
Sudbury	North	\$ 2,722	
North Bay	North	\$ 2,746	
Timmins	North	\$ 3,135	
Sault Ste. Marie	North	\$ 4,254	\$ 2,952
Wasaga Beach	Simcoe/Musk./Duff	\$ 1,014	
Bracebridge	Simcoe/Musk./Duff	\$ 1,025	
Tav	Simcoe/Musk./Duff	\$ 1,130	
Innisfil	Simcoe/Musk./Duff	\$ 1,382	
Collingwood	Simcoe/Musk./Duff	\$ 1,666	
Orillia	Simcoe/Musk./Duff	\$ 2,557	
Orangeville	Simcoe/Musk./Duff	\$ 2,640	
Barrie	Simcoe/Musk./Duff	\$ 3,595	
Gravenhurst	Simcoe/Musk./Duff	N/A	
Huntsville	Simcoe/Musk./Duff	N/A	\$ 1,876
Lakeshore	SouthWest	\$ 405	
Leamington	SouthWest	\$ 555	
Chatham-Kent	SouthWest	\$ 726	
Woolwich	SouthWest	\$ 805	
Sarnia	SouthWest	\$ 858	
Central Elgin	SouthWest	\$ 1,066	
Cambridge	SouthWest	\$ 1,367	
Waterloo	SouthWest	\$ 1,429	
Windsor	SouthWest	\$ 1,816	
St. Thomas	SouthWest	\$ 1,934	
Kitchener	SouthWest	\$ 1,940	
Guelph	SouthWest	\$ 1,941	
Brantford	SouthWest	\$ 2,190	
London	SouthWest	\$ 2,638	
Stratford	SouthWest	\$ 2,966	
Amherstburg	SouthWest	N/A	
Wellesley	SouthWest	N/A	
Wilmot	SouthWest	N/A	\$ 1,509

### Transit Services

Factors that contribute to the cost of transit include:

- Modes of transportation
- Service levels and standards such as proximity and frequency of service
- Accounting and reporting practices
- Urban form (urban vs. rural)
- Age of fleet

Municipality	Expenditures Transit	Revenues Transit	Net Expenditures Transit	Revenue as % Expend.	Net Transit Costs per \$100,000 Assessment	MPMP Transit Operating Cost Per Regular Service Passenger Trip	MPMP Transit Trips Per Capita	FIR Net Expenditures Transit Per Capita
Leamington	\$ 85,919	\$ 2,961	\$ 82,958	3.4%	\$ 4	\$ 5.09	0.86	\$ 3
Huntsville	\$ 118,495	\$ 56,657	\$ 61,838	47.8%	\$ 3	N/A	N/A	\$ 3
Fort Erie	\$ 162,928	\$ -	\$ 162,928	0.0%	\$ 6	\$ 6.54	1.25	\$ 5
Kawartha Lakes	\$ 622,489	\$ 119,742	\$ 502,747	19.2%	\$ 7	\$ 10.77	3.82	\$ 7
Orangeville	\$ 437,171	\$ 186,829	\$ 250,342	42.7%	\$ 11	\$ 8.34	1.90	\$ 9
Chatham-Kent	\$ 1,799,899	\$ 850,037	\$ 949,862	47.2%	\$ 12	\$ 3.47	5.95	\$ 9
Clarington	\$ 1,732,019	\$ 871,602	\$ 860,417	50.3%	\$ 13	\$ 6.42	4.07	\$ 11
Collingwood	\$ 257,612	\$ 55,676	\$ 201,936	21.6%	\$ 10	\$ 3.94	3.52	\$ 12
Thorold	\$ 392,600	\$ 123,838	\$ 268,762	31.5%	\$ 20	N/A	N/A	\$ 14
Belleville	\$ 2,146,339	\$ 1,303,517	\$ 842,822	60.7%	\$ 26	\$ 2.08	23.20	\$ 17
Orillia	\$ 1,210,997	\$ 625,691	\$ 585,306	51.7%	\$ 25	\$ 3.46	8.93	\$ 19
St. Thomas	\$ 1,469,985	\$ 595,646	\$ 874,339	40.5%	\$ 43	\$ 2.56	9.55	\$ 24
Cobourg	\$ 477,620	\$ -	\$ 477,620	0.0%	\$ 33	N/A	N/A	\$ 25
Milton	\$ 1,735,132	\$ 165,296	\$ 1,569,836	9.5%	\$ 23	\$ 16.77	2.27	\$ 27
Whitby	\$ 5,366,301	\$ 2,529,770	\$ 2,836,531	47.1%	\$ 26	\$ 4.63	9.54	\$ 27
Niagara Falls	\$ 8,572,021	\$ 5,345,142	\$ 3,226,879	62.4%	\$ 48	\$ 6.61	16.89	\$ 39
Ajax	\$ 6,703,842	\$ 3,211,373	\$ 3,492,469	47.9%	\$ 41	\$ 4.71	13.68	\$ 41
Welland	\$ 3,110,950	\$ 1,019,311	\$ 2,091,639	32.8%	\$ 73	\$ 7.58	7.57	\$ 41
Mississauga	\$ 84,526,975	\$ 50,973,847	\$ 33,553,128	60.3%	\$ 42	\$ 3.02	39.99	\$ 46
Barrie	\$ 10,746,594	\$ 4,310,428	\$ 6,436,166	40.1%	\$ 59	\$ 3.94	16.96	\$ 50
Brantford	\$ 7,421,593	\$ 2,830,203	\$ 4,591,390	38.1%	\$ 77	\$ 4.15	15.13	\$ 50
Sudbury	\$ 16,363,627	\$ 8,213,292	\$ 8,150,335	50.2%	\$ 101	\$ 3.09	31.17	\$ 51
Oshawa	\$ 17,877,422	\$ 9,961,374	\$ 7,916,048	55.7%	\$ 71	\$ 4.51	25.32	\$ 53
Sarnia	\$ 5,779,850	\$ 1,866,849	\$ 3,913,001	32.3%	\$ 81	\$ 4.29	14.40	\$ 53
Windsor	\$ 26,504,842	\$ 14,460,807	\$ 12,044,035	54.6%	\$ 72	\$ 3.36	27.41	\$ 54
Burlington	\$ 15,144,278	\$ 5,142,334	\$ 10,001,944	34.0%	\$ 50	\$ 4.45	14.07	\$ 56
St. Catharines	\$ 14,668,528	\$ 7,137,840	\$ 7,530,688	48.7%	\$ 78	\$ 2.46	31.31	\$ 57
Brampton	\$ 42,868,229	\$ 18,877,905	\$ 23,990,324	44.0%	\$ 60	\$ 4.62	22.47	\$ 58
Kingston	\$ 12,469,841	\$ 5,258,402	\$ 7,211,439	42.2%	\$ 77	\$ 3.63	26.00	\$ 60
North Bay	\$ 6,943,266	\$ 3,707,497	\$ 3,235,769	53.4%	\$ 100	\$ 2.17	50.36	\$ 60
London	\$ 49,511,383	\$ 27,553,614	\$ 21,957,769	55.7%	\$ 86	\$ 2.17	53.47	\$ 61
Oakville	\$ 16,021,956	\$ 5,225,323	\$ 10,796,633	32.6%	\$ 43	\$ 2.94	14.99	\$ 62
Pickering	\$ 8,422,803	\$ 2,203,421	\$ 6,219,382	26.2%	\$ 64	N/A	13.68	\$ 63
Thunder Bay	\$ 12,869,606	\$ 5,568,076	\$ 7,301,530	43.3%	\$ 116	\$ 3.91	27.32	\$ 66
Waterloo Region	\$ 55,898,113	\$ 22,977,144	\$ 32,920,969	41.1%	\$ 96	\$ 3.31	28.71	\$ 68
Stratford	\$ 2,627,378	\$ 466,337	\$ 2,161,041	17.7%	\$ 91	\$ 3.54	19.92	\$ 69
Cornwall	\$ 4,271,031	\$ 1,024,958	\$ 3,246,073	24.0%	\$ 149	\$ 2.56	11.07	\$ 69
York Region	\$ 100,133,775	\$ 31,880,222	\$ 68,253,553	31.8%	\$ 53	\$ 4.52	16.51	\$ 74
Hamilton	\$ 71,670,214	\$ 32,312,191	\$ 39,358,023	45.1%	\$ 103	\$ 2.63	47.76	\$ 76
Peterborough	\$ 8,584,384	\$ 2,557,120	\$ 6,027,264	29.8%	\$ 111	N/A	N/A	\$ 79
Timmins	\$ 4,995,547	\$ 1,554,049	\$ 3,441,498	31.1%	\$ 174	\$ 5.00	18.02	\$ 80
Sault Ste. Marie	\$ 8,725,424	\$ 2,504,569	\$ 6,220,855	28.7%	\$ 178	\$ 5.34	23.32	\$ 82
Guelph	\$ 16,116,962	\$ 6,446,759	\$ 9,670,203	40.0%	\$ 96	\$ 1.99	50.10	\$ 82
Toronto	\$ 1,126,668,615	\$ 805,464,172	\$ 321,204,443	71.5%	\$ 102	\$ 2.16	159.80	\$ 123
Ottawa	\$ 304,578,441	\$ 116,734,029	\$ 187,844,412	38.3%	\$ 221	\$ 2.30	117.80	\$ 226
Average				38.4%	\$ 66	\$ 4.48	\$ 25	\$ 50
Peel Region	\$ 8,329,303	\$ -	\$ 8,329,303	N/A	\$ 8	N/A	N/A	\$ 7
Durham Region	\$ 13,826,802	\$ -	\$ 13,826,802	N/A	N/A	N/A	N/A	\$ 24
Halton Region	\$ 4,741,181	\$ -	\$ 4,741,181	N/A	\$ 8	N/A	N/A	\$ 10

## Parking

Municipality	Parking Expenditures	Parking Revenues	Net Expenditures	Parking Net Expenditures per Capita
Bracebridge	\$ 1	\$ 87,950	\$ (87,949)	\$ (6)
Cobourg	\$ 95,733	\$ 118,479	\$ (22,746)	\$ (1)
Port Colborne	\$ 10,840	\$ 20,701	\$ (9,861)	\$ (1)
Kitchener	\$ 2,430,867	\$ 2,516,746	\$ (85,879)	\$ (0)
London	\$ 2,478,667	\$ 2,564,788	\$ (86,121)	\$ (0)
Whitby	\$ 535,606	\$ 532,117	\$ 3,489	\$ 0
Clarington	\$ 266,018	\$ 259,393	\$ 6,625	\$ 0
Sudbury	\$ 1,332,275	\$ 1,300,224	\$ 32,051	\$ 0
Barrie	\$ 655,019	\$ 624,724	\$ 30,295	\$ 0
Prince Edward County	\$ 86,571	\$ 79,210	\$ 7,361	\$ 0
Sault Ste. Marie	\$ 445,040	\$ 417,204	\$ 27,836	\$ 0
Newmarket	\$ 235,426	\$ 205,179	\$ 30,247	\$ 0
Timmins	\$ 528,306	\$ 511,304	\$ 17,002	\$ 0
Kawartha Lakes	\$ 185,081	\$ 155,285	\$ 29,796	\$ 0
Cornwall	\$ 393,039	\$ 372,541	\$ 20,498	\$ 0
Ottawa	\$ 12,419,645	\$ 11,686,932	\$ 732,713	\$ 1
Halton Hills	\$ 87,379	\$ 9,500	\$ 77,879	\$ 1
Belleville	\$ 377,406	\$ 284,072	\$ 93,334	\$ 2
St. Thomas	\$ 114,792	\$ 39,455	\$ 75,337	\$ 2
North Bay	\$ 804,183	\$ 679,427	\$ 124,756	\$ 2
Chatham-Kent	\$ 450,227	\$ 157,040	\$ 293,187	\$ 3
Sarnia	\$ 568,651	\$ 351,395	\$ 217,256	\$ 3
Woolwich	\$ 61,678	\$ -	\$ 61,678	\$ 3
Brampton	\$ 1,838,121	\$ 528,043	\$ 1,310,078	\$ 3
Markham	\$ 852,625	\$ -	\$ 852,625	\$ 3
Orangeville	\$ 135,556	\$ 35,000	\$ 100,556	\$ 3
Welland	\$ 378,812	\$ 188,240	\$ 190,572	\$ 4
Leamington	\$ 143,686	\$ 20,711	\$ 122,975	\$ 4
Mississauga	\$ 4,144,407	\$ 118,304	\$ 4,026,103	\$ 5
Wasaga Beach	\$ 863,774	\$ 767,577	\$ 96,197	\$ 6
Niagara-on-the-Lake	\$ 792,823	\$ 701,590	\$ 91,233	\$ 6
West Lincoln	\$ 84,717	\$ -	\$ 84,717	\$ 6
Brantford	\$ 1,161,009	\$ 573,319	\$ 587,690	\$ 6
Pelham	\$ 109,326	\$ -	\$ 109,326	\$ 7
Milton	\$ 421,871	\$ -	\$ 421,871	\$ 7
Hamilton	\$ 8,950,312	\$ 5,097,176	\$ 3,853,136	\$ 7
Guelph	\$ 4,795,516	\$ 3,923,028	\$ 872,488	\$ 7
Burlington	\$ 1,628,235	\$ 260,814	\$ 1,367,421	\$ 8
Orillia	\$ 525,771	\$ 285,164	\$ 240,607	\$ 8
Thunder Bay	\$ 2,373,318	\$ 1,361,788	\$ 1,011,530	\$ 9
Stratford	\$ 651,907	\$ 361,478	\$ 290,429	\$ 9
Cambridge	\$ 1,309,267	\$ 106,090	\$ 1,203,177	\$ 10
Oshawa	\$ 4,498,388	\$ 2,959,182	\$ 1,539,206	\$ 10
Kingston	\$ 4,868,499	\$ 3,569,337	\$ 1,299,162	\$ 11
Peterborough	\$ 2,374,666	\$ 1,506,067	\$ 868,599	\$ 11
Windsor	\$ 6,160,741	\$ 3,092,331	\$ 3,068,410	\$ 14
Oakville	\$ 2,872,823	\$ -	\$ 2,872,823	\$ 17
Toronto	\$ 44,428,852	\$ 452,192	\$ 43,976,660	\$ 17
Waterloo	\$ 2,182,283	\$ 122,180	\$ 2,060,103	\$ 21
Collingwood	\$ 577,669	\$ 180,233	\$ 397,436	\$ 24
St. Catharines	\$ 5,196,919	\$ 1,611,825	\$ 3,585,094	\$ 27
Niagara Falls	\$ 3,134,054	\$ 719,589	\$ 2,414,465	\$ 29
<b>Average</b>				<b>\$ 6</b>

## Sanitary Sewer MPMPs

Municipality	MPMP Operating Costs for Collection per Kilometre of Wastewater Main	MPMP Operating Costs for Treatment and Disposal of Wastewater per Megalitre	MPMP Operating Costs for Integrated System per Megalitre
Amherstburg	\$ 4,638	\$ 329	\$ 649
Aurora	\$ 1,196	\$ 539	\$ 602
Barrie	N/A	N/A	\$ 529
Belleville	\$ 4,002	\$ 191	\$ 297
Brantford	\$ 5,316	\$ 156	\$ 365
Cambridge	\$ 4,077	N/A	N/A
Central Elgin	N/A	\$ 1,192	N/A
Chatham-Kent	\$ 2,240	\$ 260	\$ 385
Collingwood	\$ 1,888	\$ 308	\$ 306
Cornwall	\$ 2,034	\$ 81	\$ 202
East Gwillimbury	\$ 8,058	N/A	N/A
Fort Erie	\$ 1,209	N/A	N/A
Georgina	\$ 3,339	N/A	N/A
Grimsby	\$ 3,538	N/A	N/A
Guelph	\$ 517	N/A	N/A
Hamilton	\$ 5,216	\$ 108	\$ 220
Innisfil	\$ 3,918	\$ 323	\$ 544
Kawartha Lakes	\$ 1,720	\$ 299	\$ 388
King	\$ 7,534	N/A	N/A
Kingston	N/A	N/A	\$ 239
Kitchener	\$ 3,568	N/A	N/A
Lakeshore	\$ 2,154	\$ 519	\$ 693
Leamington	\$ 1,069	\$ 353	\$ 371
Lincoln	\$ 1,386	N/A	N/A
London	\$ 4,607	\$ 154	\$ 294
Markham	\$ 2,438	\$ 440	\$ 538
Newmarket	\$ 7,773	\$ 395	\$ 599
Niagara Falls	\$ 3,237	\$ 645	\$ 752
Niagara-on-the-Lake	\$ 2,916	N/A	N/A
North Bay	N/A	N/A	\$ 244
Orangeville	\$ 1,092	\$ 436	\$ 501
Orillia	\$ 2,602	\$ 248	\$ 356
Ottawa	\$ 2,664	\$ 129	\$ 204
Pelham	\$ 961	N/A	N/A
Port Colborne	\$ 2,327	N/A	N/A
Prince Edward County	\$ 3,046	\$ 390	\$ 495
Richmond Hill	\$ 3,523	\$ 440	N/A
Sarnia	\$ 4,882	\$ 333	\$ 597
Sault Ste. Marie	\$ 2,134	\$ 156	\$ 296
St. Catharines	\$ 2,471	N/A	N/A
St. Thomas	\$ 747	\$ 179	\$ 211
Stratford	\$ 1,165	\$ 153	\$ 197
Sudbury	\$ 5,865	\$ 217	\$ 481
Tay	\$ 2,115	\$ 571	\$ 741
Tecumseh	\$ 2,512	\$ 224	\$ 295
Thunder Bay	\$ 4,795	\$ 193	\$ 346
Timmins	\$ 3,375	N/A	N/A
Toronto	\$ 6,254	\$ 251	\$ 378
Vaughan	\$ 1,969	\$ 494	\$ 568
Wasaga Beach	\$ 2,758	\$ 327	\$ 724
Waterloo	\$ 6,252	N/A	N/A
Welland	\$ 2,590	N/A	N/A
West Lincoln	\$ 6,269	\$ 573	\$ 742
Whitchurch-Stouffville	\$ 3,444	N/A	N/A
Windsor	\$ 4,482	\$ 129	\$ 183
Woolwich	\$ 4,884	N/A	N/A
<b>Average</b>	<b>\$ 3,361</b>	<b>\$ 335</b>	<b>\$ 432</b>
Durham Region	\$ 3,285	\$ 223	\$ 368
Halton Region	N/A	N/A	N/A
Niagara Region	N/A	\$ 213	N/A
Peel Region	\$ 2,373	\$ 140	\$ 211
Waterloo Region	\$ 7,274	\$ 146	N/A
York Region	N/A	\$ 173	N/A
Muskoka District	\$ 2,434	\$ 801	\$ 1,097
<b>Average</b>	<b>\$ 3,842</b>	<b>\$ 283</b>	<b>\$ 559</b>

## Storm

Municipality	Storm Sewer Expenditures	Storm Sewer Revenues	Net Expenditures	MPMP Operating Costs Urban	MPMP Operating Costs Rural	Storm Sewer Net Expenditures per Capita
Richmond Hill		\$ 100,673	\$ (100,673)	\$ 489	\$ 670	\$ (1)
Aurora	\$ 1,057,673	\$ 1,079,778	\$ (22,105)	\$ 674	N/A	\$ (0)
Amherstburg	\$ 8,046	\$ 8,195	\$ (149)	N/A	N/A	\$ (0)
Georgina				\$ 373	\$ 546	N/A
Clarington	\$ 6,165	\$ -	\$ 6,165	\$ 747	\$ 498	\$ 0
Niagara-on-the-Lake	\$ 15,695	\$ -	\$ 15,695	N/A	N/A	\$ 1
West Lincoln	\$ 14,567	\$ -	\$ 14,567	N/A	N/A	\$ 1
Ajax	\$ 269,330	\$ 173,041	\$ 96,289	\$ 221	N/A	\$ 1
Milton	\$ 77,012	\$ -	\$ 77,012	\$ 393	N/A	\$ 1
Leamington	\$ 47,029	\$ -	\$ 47,029	\$ 919	N/A	\$ 2
Guelph	\$ 198,195	\$ -	\$ 198,195	\$ 1,122	N/A	\$ 2
Lincoln	\$ 46,019	\$ -	\$ 46,019	\$ 291	N/A	\$ 2
Grimsby	\$ 61,948	\$ -	\$ 61,948	\$ 232	\$ 161	\$ 3
Lakeshore	\$ 85,416	\$ -	\$ 85,416	N/A	N/A	\$ 3
Mississauga	\$ 2,374,469	\$ 174,748	\$ 2,199,721	\$ 917	N/A	\$ 3
Whitby	\$ 395,281	\$ 11,363	\$ 383,918	\$ 760	\$ 1,370	\$ 4
Toronto	\$ 10,108,192	\$ -	\$ 10,108,192	\$ 1,982	N/A	\$ 4
Timmins	\$ 168,276	\$ -	\$ 168,276	\$ 745	N/A	\$ 4
Burlington	\$ 779,920	\$ 35,017	\$ 744,903	\$ 864	\$ 34	\$ 4
Cambridge	\$ 534,432	\$ 900	\$ 533,532	N/A	N/A	\$ 4
Halton Hills	\$ 275,325	\$ 21,183	\$ 254,142	\$ 377	\$ 480	\$ 4
Vaughan	\$ 1,230,459	\$ 124,843	\$ 1,105,616	\$ 687	\$ 687	\$ 4
Kitchener	\$ 1,018,920	\$ -	\$ 1,018,920	\$ 943	N/A	\$ 5
Brampton	\$ 2,102,917	\$ -	\$ 2,102,917	\$ 1,990	\$ 2,237	\$ 5
Port Colborne	\$ 104,763	\$ 2,620	\$ 102,143	N/A	N/A	\$ 5
Orillia	\$ 162,948	\$ -	\$ 162,948	\$ 351	N/A	\$ 5
Belleville	\$ 268,017	\$ -	\$ 268,017	\$ 1,189	N/A	\$ 5
Ottawa	\$ 8,054,983	\$ 2,860,354	\$ 5,194,629	\$ 1,280	\$ 221	\$ 6
Oshawa	\$ 1,151,307	\$ 217,822	\$ 933,485	\$ 1,475	\$ 395	\$ 6
Kingston	\$ 818,161	\$ -	\$ 818,161	\$ 1,417	N/A	\$ 7
Oakville	\$ 1,194,651	\$ 15,449	\$ 1,179,202	N/A	N/A	\$ 7
Brantford	\$ 649,109	\$ 6,293	\$ 642,816	\$ 908	N/A	\$ 7
Tecumseh	\$ 241,089	\$ 4,106	\$ 236,983	N/A	N/A	\$ 9
Pickering	\$ 912,989	\$ -	\$ 912,989	N/A	N/A	\$ 9
North Bay	\$ 556,794	\$ 49,990	\$ 506,804	\$ 2,559	N/A	\$ 9
Chatham-Kent	\$ 1,029,604	\$ 2,802	\$ 1,026,802	N/A	N/A	\$ 9
Sudbury	\$ 1,683,204	\$ -	\$ 1,683,204	\$ 2,662	\$ 589	\$ 10
Niagara Falls	\$ 952,430	\$ -	\$ 952,430	\$ 798	\$ 840	\$ 11
Sault Ste. Marie	\$ 879,231	\$ -	\$ 879,231	\$ 2,438	N/A	\$ 12
London	\$ 4,356,262	\$ -	\$ 4,356,262	\$ 2,050	\$ 402	\$ 12
Thunder Bay	\$ 1,372,022	\$ -	\$ 1,372,022	N/A	N/A	\$ 12
Cornwall	\$ 594,250	\$ -	\$ 594,250	\$ 512	\$ 100	\$ 13
Waterloo	\$ 1,535,464	\$ 293,309	\$ 1,242,155	\$ 4,254	N/A	\$ 13
Welland	\$ 651,495	\$ 3,888	\$ 647,607	N/A	\$ 296	\$ 13
Cobourg	\$ 245,873	\$ -	\$ 245,873	N/A	N/A	\$ 13
Barrie	\$ 1,831,694	\$ -	\$ 1,831,694	\$ 642	N/A	\$ 14
Stratford	\$ 474,772	\$ 2,056	\$ 472,716	\$ 1,729	N/A	\$ 15
St. Catharines	\$ 2,038,245	\$ -	\$ 2,038,245	\$ 374	\$ 361	\$ 15
Hamilton	\$ 10,654,155	\$ (79,604)	\$ 10,733,759	\$ 1,476	N/A	\$ 21
Sarnia	\$ 1,761,565	\$ 66,245	\$ 1,695,320	\$ 1,279	N/A	\$ 23
Wasaga Beach	\$ 467,794	\$ -	\$ 467,794	N/A	N/A	\$ 28
Windsor	\$ 6,629,937	\$ 144,640	\$ 6,485,297	N/A	N/A	\$ 29
Fort Erie	\$ 1,366,483	\$ 78,359	\$ 1,288,124	\$ 283	\$ 1,001	\$ 43
St. Thomas	\$ 1,571,890	\$ -	\$ 1,571,890	\$ 4,638	N/A	\$ 43
Peterborough	\$ 3,567,868	\$ -	\$ 3,567,868	N/A	N/A	\$ 47
Kawartha Lakes	\$ 3,945,426	\$ -	\$ 3,945,426	\$ 1,230	\$ 44	\$ 53
Average				\$ 1,207	\$ 575	\$ 11



## Water MPMPs

Municipality	MPMP Operating Costs for Treatment of drinking Water per Megalitre	MPMP Operating Costs for Distribution per km of Water Distribution Pipe	Total km of Water Distribution Pipe	MPMP Water Main Breaks /100 km	MPMP Operating Costs Integrated System
Windsor	\$ 84	\$ 1,991	1,896	26.2	\$ 146
Cornwall	\$ 90	\$ 2,129		0.3	\$ 149
Kingston	N/A	N/A		14.0	\$ 263
Toronto	\$ 78	\$ 9,089		26.9	\$ 291
Leamington	\$ 159	\$ 4,819	310	8.4	\$ 291
Hamilton	\$ 144	\$ 4,548	3,234	16.6	\$ 293
Ottawa	\$ 150	\$ 3,993	4,670	10.1	\$ 299
Wasaga Beach	\$ 132	\$ 2,654	244	-	\$ 339
Barrie	N/A	N/A		5.2	\$ 356
London	\$ 136	\$ 5,180		11.4	\$ 368
Orillia	\$ 260	\$ 2,455	264	12.5	\$ 398
Guelph	N/A	N/A		13.0	\$ 402
Tecumseh	\$ 170	\$ 7,042		19.3	\$ 403
Thunder Bay	\$ 170	\$ 4,638	682	7.3	\$ 410
North Bay	\$ 126	\$ 10,151	379	22.2	\$ 418
Collingwood	\$ 253	\$ 5,674	237	3.3	\$ 441
Sault Ste. Marie	\$ 322	\$ 3,216	702	19.8	\$ 486
Amherstburg	\$ 261	N/A		4.4	\$ 487
Sarnia	\$ 219	\$ 4,512	782	10.9	\$ 497
Stratford	\$ 320	\$ 4,175	172	34.0	\$ 502
Chatham-Kent	\$ 228	\$ 2,783	1,915	9.3	\$ 513
Belleville	\$ 290	\$ 5,610	348	10.0	\$ 522
Brantford	\$ 309	\$ 5,078		6.4	\$ 562
Sudbury	\$ 217	\$ 6,030	1,365	13.5	\$ 576
Orangeville	\$ 156	\$ 7,131	110	6.4	\$ 600
Vaughan	\$ 539	\$ 2,855		7.5	\$ 648
Aurora	N/A	\$ 7,071		6.1	\$ 695
Newmarket	\$ 335	\$ 14,275	246	6.1	\$ 713
Markham	\$ 480	\$ 5,462		3.4	\$ 734
Niagara Falls	\$ 535	\$ 4,911	705	23.0	\$ 737
West Lincoln	\$ 439	\$ 10,021		-	\$ 766
Innisfil	\$ 519	\$ 3,081	179	-	\$ 802
Prince Edward County	\$ 621	\$ 2,934	126	27.0	\$ 808
Tay	\$ 530	\$ 1,843	140	4.4	\$ 812
Timmins	\$ 815	\$ 6,135	410	0.1	\$ 865
Lakeshore	\$ 486	\$ 1,855	815	17.7	\$ 874
Kawartha Lakes	\$ 425	\$ 5,465	404	2.9	\$ 989
Pelham	N/A	\$ 3,402	90	0.1	N/A
Fort Erie	N/A	\$ 3,661		12.9	N/A
Georgina	N/A	\$ 3,687		1.7	N/A
Kitchener	N/A	\$ 4,066	1,384	13.3	N/A
Port Colborne	N/A	\$ 4,207		16.7	N/A
Whitchurch-Stouffville	N/A	\$ 4,348		9.0	N/A
Welland	N/A	\$ 4,566	479	33.0	N/A
Niagara-on-the-Lake	N/A	\$ 4,787	253	0.1	N/A
Cambridge	N/A	\$ 5,368		7.8	N/A
Lincoln	N/A	\$ 5,705	163	16.7	N/A
King	N/A	\$ 7,280		6.8	N/A
Woolwich	N/A	\$ 7,421		13.4	N/A
Waterloo	N/A	\$ 7,444		9.5	N/A
St. Catharines	N/A	\$ 7,690	N/A	34.0	N/A
St. Thomas	N/A	\$ 8,028	355	17.2	N/A
Central Elgin	N/A	\$ 14,051		8.9	N/A
Grimsby	N/A	N/A	212	7.2	N/A
Richmond Hill	N/A	N/A	449	14.5	N/A
<b>Average</b>	<b>\$ 303</b>	<b>\$ 5,398</b>		<b>11.5</b>	<b>\$ 526</b>
Durham Region	\$ 186	\$ 4,781		N/A	N/A
Halton Region	\$ 389	\$ 372		7.9	N/A
Niagara Region	\$ 159	N/A		N/A	N/A
Peel Region	\$ 183	\$ 3,548		10.9	\$ 302
Waterloo Region	\$ 270	\$ 10,004		N/A	N/A
York Region	\$ 331	N/A		1.0	N/A
Muskoka District	\$ 581	\$ 2,517		3.7	\$ 817
<b>Average</b>	<b>\$ 300</b>	<b>\$ 4,244</b>		<b>\$ 5.9</b>	<b>\$ 560</b>

## Waste Collection

Municipality	Expenditures Waste Collection	Revenues Waste Collection	Net Expenditures Waste Collection	Gross Cost per Capita	Revenues as a % of Expenditures	MPMP Collection Costs Per Tonne	Net Expenditures Waste Collection Per Capita
Stratford	\$ 266,972	\$ 601,653	\$ (334,681)	\$ 9	225%	\$ 83	\$ (11)
Cornwall	\$ 1,053,964	\$ 1,323,573	\$ (269,609)	\$ 22	126%	\$ 39	\$ (6)
Prince Edward County	\$ 383,119	\$ 347,014	\$ 36,105	\$ 14	91%	N/A	\$ 1
Cobourg	\$ 56,589	\$ 596	\$ 55,993	\$ 3	1%	N/A	\$ 3
Belleville	\$ 947,873	\$ 793,064	\$ 154,809	\$ 19	84%	\$ 115	\$ 3
Ottawa	\$ 13,812,090	\$ 7,867,456	\$ 5,944,634	\$ 17	57%	\$ 42	\$ 7
Orillia	\$ 265,451	\$ -	\$ 265,451	\$ 9	0%	\$ 52	\$ 9
Barrie	\$ 1,311,538	\$ 122,755	\$ 1,188,783	\$ 10	9%	N/A	\$ 9
Ajax	\$ 842,759	\$ 2,215	\$ 840,544	\$ 10	0%	\$ 42	\$ 10
Markham	\$ 2,693,001	\$ 160,621	\$ 2,532,380	\$ 10	6%	\$ 80	\$ 10
Brantford	\$ 1,217,111	\$ 288,970	\$ 928,141	\$ 13	24%	\$ 40	\$ 10
Samia	\$ 783,040	\$ 2,320	\$ 780,720	\$ 11	0%	\$ 34	\$ 11
Georgina	\$ 785,875	\$ 271,008	\$ 514,867	\$ 17	34%	\$ 54	\$ 11
Richmond Hill	\$ 2,236,746	\$ 285,349	\$ 1,951,397	\$ 13	13%	\$ 60	\$ 11
St. Thomas	\$ 472,599	\$ -	\$ 472,599	\$ 13	0%	\$ 35	\$ 13
Peterborough	\$ 993,145	\$ -	\$ 993,145	\$ 13	0%	N/A	\$ 13
Toronto	\$ 39,598,981	\$ 4,870,716	\$ 34,728,265	\$ 15	12%	\$ 70	\$ 13
Windsor	\$ 3,532,586	\$ 305,832	\$ 3,226,754	\$ 16	9%	\$ 59	\$ 15
Sault Ste. Marie	\$ 1,115,131	\$ -	\$ 1,115,131	\$ 15	0%	\$ 58	\$ 15
North Bay	\$ 819,555	\$ -	\$ 819,555	\$ 15	0%	\$ 18	\$ 15
Collingwood	\$ 284,371	\$ 22,735	\$ 261,636	\$ 17	8%	N/A	\$ 16
Whitby	\$ 1,685,489	\$ -	\$ 1,685,489	\$ 16	0%	\$ 58	\$ 16
Kingston	\$ 2,030,701	\$ -	\$ 2,030,701	\$ 17	0%	\$ 81	\$ 17
Tecumseh	\$ 492,790	\$ -	\$ 492,790	\$ 18	0%	\$ 60	\$ 18
Timmins	\$ 780,214	\$ -	\$ 780,214	\$ 18	0%	N/A	\$ 18
Aurora	\$ 868,619	\$ -	\$ 868,619	\$ 18	0%	\$ 67	\$ 18
East Gwillimbury	\$ 409,967	\$ -	\$ 409,967	\$ 18	0%	\$ 73	\$ 18
Chatham-Kent	\$ 1,998,874	\$ -	\$ 1,998,874	\$ 18	0%	\$ 38	\$ 18
Newmarket	\$ 1,534,616	\$ 90,888	\$ 1,443,728	\$ 20	6%	\$ 54	\$ 18
Orangeville	\$ 580,667	\$ 40,974	\$ 539,693	\$ 20	7%	\$ 61	\$ 19
Hamilton	\$ 9,919,267	\$ 26,752	\$ 9,892,515	\$ 19	0%	\$ 77	\$ 19
Oshawa	\$ 2,935,131	\$ 25,844	\$ 2,909,287	\$ 20	1%	N/A	\$ 19
Wasaga Beach	\$ 347,458	\$ 5,210	\$ 342,248	\$ 21	1%	N/A	\$ 20
Vaughan	\$ 5,358,623	\$ 50,398	\$ 5,308,225	\$ 21	1%	\$ 80	\$ 21
Kawartha Lakes	\$ 1,770,774	\$ 52,903	\$ 1,717,871	\$ 24	3%	\$ 127	\$ 23
Sudbury	\$ 3,822,096	\$ 31,385	\$ 3,790,711	\$ 24	1%	\$ 104	\$ 24
Lakeshore	\$ 747,189	\$ -	\$ 747,189	\$ 24	0%	\$ 76	\$ 24
London	\$ 9,250,043	\$ 432,230	\$ 8,817,813	\$ 26	5%	\$ 77	\$ 25
King	\$ 512,065	\$ -	\$ 512,065	\$ 26	0%	\$ 98	\$ 26
Whitchurch-Stouffville	\$ 660,009	\$ -	\$ 660,009	\$ 26	0%	\$ 80	\$ 26
Amherstburg	\$ 566,339	\$ -	\$ 566,339	\$ 26	0%	N/A	\$ 26
Thunder Bay	\$ 3,148,639	\$ 184	\$ 3,148,455	\$ 28	0%	\$ 133	\$ 28
Guelph	\$ 4,525,240	\$ 7,412	\$ 4,517,828	\$ 39	0%	\$ 108	\$ 38
Leamington	\$ 1,189,958	\$ -	\$ 1,189,958	\$ 41	0%	N/A	\$ 41
Central Elgin	\$ 694,176	\$ -	\$ 694,176	\$ 52	0%	N/A	\$ 52
Niagara Falls	\$ 4,932,379	\$ -	\$ 4,932,379	\$ 59	0%	N/A	\$ 59
<b>Average</b>				\$ 20		\$ 69	\$ 18

Municipality	Expenditures Waste Collection	Revenues Waste Collection	Net Expenditures Waste Collection	Gross Cost per Capita	Revenues as a % of Expenditures	MPMP Collection Costs Per Tonne	Net Expenditures Waste Collection Per Capita
Niagara Region	\$ 7,930,993	\$ 8,007,461	\$ (76,468)	\$ 18	101%	\$ 47	\$ (0)
Durham Region	\$ 4,058,998	\$ 19,500	\$ 4,039,498	\$ 7	0%	\$ 84	\$ 7
Peel Region	\$ 15,330,307	\$ 1,389,359	\$ 13,940,948	\$ 13	9%	\$ 59	\$ 11
Halton Region	\$ 7,222,384	\$ 50,500	\$ 7,171,884	\$ 15	1%	N/A	\$ 15
Waterloo Region	\$ 7,467,139	\$ 1,783	\$ 7,465,356	\$ 15	0%	\$ 77	\$ 15
Muskoka District	\$ 2,620,473	\$ -	\$ 2,620,473	\$ 46	0%	N/A	\$ 46
Average				\$ 19		\$ 67	\$ 16

Factors Affecting this Measure:

- Service levels: frequency of pick-up, urban vs. rural service, residential vs. commercial and industrial service
- The distance between pick-ups and the amount collected at each point
- Distance to disposal and transfer sites
- Precipitation which impacts the weight of waste collected
- The nature and extent of a municipality's recycling efforts
- The number of materials included in the recycling program
- The effort expended on the promotion and enforcement of the recycling program
- User fees

## Waste Disposal

Municipality	Waste Disposal Expenditures	Waste Disposal Revenues	Net Expenditures	Revenues as a % of Expenditures	MPMP Disposal Cost/Tonne	Waste Disposal Net Expenditures Per Capita
Collingwood	\$ 443,328	\$ 586,099	\$ (142,771)	132%	N/A	\$ (9)
Peterborough	\$ 1,689,573	\$ 2,321,703	\$ (632,130)	137%	N/A	\$ (8)
Thunder Bay	\$ 2,641,844	\$ 3,327,364	\$ (685,520)	126%	\$ 17	\$ (6)
Stratford	\$ 1,351,798	\$ 1,448,877	\$ (97,079)	107%	\$ 37	\$ (3)
North Bay	\$ 1,619,980	\$ 1,764,033	\$ (144,053)	109%	\$ 15	\$ (3)
Clarington	\$ -	\$ 116,568	\$ (116,568)		N/A	\$ (1)
Innisfil	\$ -	\$ 18,556	\$ (18,556)		N/A	\$ (1)
Ottawa	\$ 7,472,395	\$ 7,662,395	\$ (190,000)	103%	\$ 31	\$ (0)
Markham	\$ -	\$ 8,944	\$ (8,944)		N/A	\$ (0)
Waterloo Region	\$ 12,137,658	\$ 10,259,747	\$ 1,877,911	85%	\$ 31	\$ 4
Niagara Region	\$ 17,583,731	\$ 14,991,684	\$ 2,592,047	85%	\$ 43	\$ 6
Kawartha Lakes	\$ 2,641,968	\$ 2,134,842	\$ 507,126	81%	\$ 51	\$ 7
London	\$ 4,797,175	\$ 1,721,200	\$ 3,075,975	36%	\$ 14	\$ 9
Orillia	\$ 696,325	418013	\$ 278,312	60%	\$ 56	\$ 9
Thorold	\$ 203,163	\$ -	\$ 203,163	0%	N/A	\$ 11
Halton Region	\$ 7,745,543	\$ 2,251,404	\$ 5,494,139	29%	N/A	\$ 12
Sault Ste. Marie	\$ 3,638,587	\$ 2,679,180	\$ 959,407	74%	\$ 115	\$ 13
Orangeville	\$ 403,261	\$ -	\$ 403,261	0%	N/A	\$ 14
York Region	\$ 15,684,071	\$ 1,514,848	\$ 14,169,223	10%	\$ 73	\$ 15
Chatham-Kent	\$ 3,423,726	\$ 1,731,687	\$ 1,692,039	51%	\$ 58	\$ 16
St. Thomas	\$ 597,327	\$ -	\$ 597,327	0%	\$ 44	\$ 16
Sudbury	\$ 5,731,863	\$ 3,116,689	\$ 2,615,174	54%	\$ 51	\$ 16
Hamilton	\$ 11,889,323	\$ 2,418,500	\$ 9,470,823	20%	\$ 50	\$ 18
Belleville	\$ 987,583	\$ 72,046	\$ 915,537	7%	\$ 114	\$ 19
Cornwall	\$ 984,975	\$ 66,601	\$ 918,374	7%	\$ 47	\$ 20
Tecumseh	\$ 543,070	\$ -	\$ 543,070	0%	\$ 66	\$ 20
Brantford	\$ 6,006,412	\$ 4,125,427	\$ 1,880,985	69%	\$ 74	\$ 20
Barrie	\$ 3,524,674	\$ 807,819	\$ 2,716,855	23%	N/A	\$ 21
Kingston	\$ 2,715,336	\$ 152,829	\$ 2,562,507	6%	\$ 82	\$ 21
Durham Region	\$ 16,167,761	\$ 2,474,311	\$ 13,693,450	15%	\$ 101	\$ 24
Peel Region	\$ 29,130,442	\$ 176,266	\$ 28,954,176	1%	\$ 120	\$ 24
Toronto	\$ 77,789,365	\$ 8,476,369	\$ 69,312,996	11%	\$ 78	\$ 27
Timmins	\$ 1,164,426	\$ -	\$ 1,164,426	0%	N/A	\$ 27
Lakeshore	\$ 860,857	\$ -	\$ 860,857	0%	\$ 88	\$ 27
Amherstburg	\$ 623,419	\$ -	\$ 623,419	0%	N/A	\$ 29
Prince Edward County	\$ 1,125,490	\$ 211,311	\$ 914,179	19%	N/A	\$ 35
Wasaga Beach	\$ 855,092	\$ 221,830	\$ 633,262	26%	N/A	\$ 38
Whitchurch-Stouffville	\$ 987,484	\$ -	\$ 987,484	0%	N/A	\$ 39
King	\$ 822,320	\$ -	\$ 822,320	0%	\$ 157	\$ 41
Windsor	\$ 12,083,259	\$ 2,345,395	\$ 9,737,864	19%	\$ 62	\$ 44
Guelph	\$ 6,898,653	\$ -	\$ 6,898,653	0%	N/A	\$ 59
Muskoka District	\$ 6,500,978	\$ 2,423,427	\$ 4,077,551	37%	N/A	\$ 71
Average				39%	\$ 64	\$ 18

***Waste Disposal (cont'd)***

Factors Affecting this measure:

- Precipitation which impacts the weight of waste disposal
- The nature and extent of a municipality's recycling efforts
- The number of materials included in the recycling program
- The effort expended on the promotion and enforcement of the recycling program
- Landfill hours of operation

## Recycling

Municipality	Recycling Expenditures	Recycling Revenues	Net Expenditures	MPMP % of Recycling Diverted	MPMP Recycling Cost/Tonne	FIR Net Recycling Cost/Capita
Kawartha Lakes	\$ 40,029	\$ 622,528	\$ (582,499)	33%	\$ 223	\$ (8)
Central Elgin	\$ -	\$ 60,678	\$ (60,678)	N/A	N/A	\$ (5)
Niagara Region	\$ 13,719,495	\$ 15,339,155	\$ (1,619,660)	46%	\$ 179	\$ (4)
Innisfil	\$ -	\$ 2,450	\$ (2,450)	N/A	N/A	\$ (0)
Thorold	\$ 2,048	\$ -	\$ 2,048	N/A	N/A	\$ 0
Huntsville	\$ 3,960	\$ -	\$ 3,960	N/A	N/A	\$ 0
Pickering	\$ 29,294	\$ -	\$ 29,294	N/A	N/A	\$ 0
Timmins	\$ 394,383	\$ 373,715	\$ 20,668	N/A	N/A	\$ 0
Ajax	\$ 105,718	\$ -	\$ 105,718	17%	\$ 26	\$ 1
Cornwall	\$ 820,517	\$ 598,486	\$ 222,031	19%	\$ 39	\$ 5
York Region	\$ 9,851,409	\$ 5,430,809	\$ 4,420,600	32%	\$ 43	\$ 5
London	\$ 3,866,334	\$ 1,604,724	\$ 2,261,610	37%	\$ 70	\$ 6
Thunder Bay	\$ 1,086,179	\$ 306,619	\$ 779,560	22%	\$ 11	\$ 7
Wasaga Beach	\$ 157,541	\$ 4,670	\$ 152,871	N/A	\$ 17	\$ 9
Barrie	\$ 2,318,146	\$ 1,023,666	\$ 1,294,480	36%	N/A	\$ 10
Durham Region	\$ 13,189,998	\$ 7,194,835	\$ 5,995,163	37%	\$ 92	\$ 10
Guelph	\$ 7,784,109	\$ 6,521,616	\$ 1,262,493	58%	N/A	\$ 11
King	\$ 275,619	\$ 57,704	\$ 217,915	29%	\$ 130	\$ 11
Waterloo Region	\$ 10,256,850	\$ 4,613,936	\$ 5,642,914	43%	\$ 51	\$ 12
Collingwood	\$ 259,061	\$ 63,143	\$ 195,918	N/A	N/A	\$ 12
Aurora	\$ 711,314	\$ 112,252	\$ 599,062	33%	\$ 114	\$ 12
East Gwillimbury	\$ 293,445	\$ -	\$ 293,445	N/A	\$ 94	\$ 13
Vaughan	\$ 3,866,006	\$ 555,946	\$ 3,310,060	N/A	\$ 219	\$ 13
Chatham-Kent	\$ 1,901,283	\$ 443,234	\$ 1,458,049	25%	\$ 135	\$ 13
Belleville	\$ 676,778	\$ -	\$ 676,778	36%	\$ 146	\$ 14
Halton Region	\$ 10,573,281	\$ 4,002,646	\$ 6,570,635	41%	\$ 63	\$ 14
Prince Edward County	\$ 378,933	\$ 4,417	\$ 374,516	N/A	\$ 31	\$ 14
Newmarket	\$ 1,560,075	\$ 448,194	\$ 1,111,881	39%	\$ 110	\$ 14
Hamilton	\$ 15,487,310	\$ 8,104,680	\$ 7,382,630	26%	\$ 137	\$ 14
Georgina	\$ 795,586	\$ 111,045	\$ 684,541	N/A	\$ 119	\$ 15
Whitchurch-Stouffville	\$ 406,688	\$ -	\$ 406,688	28%	\$ 49	\$ 16
Orangeville	\$ 608,926	\$ 141,678	\$ 467,248	37%	\$ 64	\$ 16
Markham	\$ 5,151,071	\$ 662,844	\$ 4,488,227	60%	\$ 103	\$ 17
Stratford	\$ 692,351	\$ 140,440	\$ 551,911	48%	\$ 93	\$ 18
Niagara Falls	\$ 1,492,287	\$ -	\$ 1,492,287	N/A	\$ 45	\$ 18
Peterborough	\$ 3,556,366	\$ 2,076,578	\$ 1,479,788	N/A	N/A	\$ 19
Brantford	\$ 1,866,583	\$ -	\$ 1,866,583	31%	\$ 86	\$ 20
Peel Region	\$ 32,495,175	\$ 6,875,223	\$ 25,619,952	45%	\$ 122	\$ 21
Sarnia	\$ 1,604,616	\$ 37,998	\$ 1,566,618	N/A	\$ 82	\$ 21
North Bay	\$ 1,167,487	\$ 2,652	\$ 1,164,835	N/A	\$ 112	\$ 22
Kingston	\$ 5,320,572	\$ 2,693,610	\$ 2,626,962	N/A	\$ 165	\$ 22
St. Thomas	\$ 896,618	\$ 91,277	\$ 805,341	48%	\$ 138	\$ 22
Sudbury	\$ 4,952,483	\$ 1,076,173	\$ 3,876,310	N/A	\$ 185	\$ 24
Ottawa	\$ 20,727,677	\$ -	\$ 20,727,677	32%	\$ 126	\$ 25
Orillia	\$ 815,626	\$ 47,084	\$ 768,542	N/A	\$ 83	\$ 25
Sault Ste. Marie	\$ 2,173,393	\$ 1,566	\$ 2,171,827	39%	\$ 139	\$ 29
Toronto	\$ 88,609,133	\$ 11,916,943	\$ 76,692,190	40%	\$ 184	\$ 29
Richmond Hill	\$ 6,762,289	\$ -	\$ 6,762,289	28%	\$ 120	\$ 39
Muskoka District	\$ 2,847,546	\$ 200,165	\$ 2,647,381	39%	N/A	\$ 46
Windsor	\$ 13,125,431	\$ 61,196	\$ 13,064,235	36%	\$ 195	\$ 59
Average					\$ 106	\$ 15

***Recycling (cont'd)***

Factors Affecting this Measure:

- Service levels: frequency of pick-up, urban vs. rural service, residential vs. commercial and industrial service
- The distance between pick-ups and the amount collected at each point
- Distance to disposal and transfer sites
- Precipitation which impacts the weight of waste collected
- The nature and extent of a municipality's recycling efforts
- The number of materials included in the recycling program
- The effort expended on the promotion and enforcement of the recycling program
- User fees



## Public Health Services

Municipality	Public Health Expenditures	Public Health Revenues	Net Expenditures	Public Health Net Expenditures per Capita
Windsor	\$ 13,432,423	\$ 10,284,465	\$ 3,147,958	\$ 14
Peel Region	\$ 40,524,525	\$ 22,260,336	\$ 18,264,189	\$ 15
Halton Region	\$ 21,011,913	\$ 13,824,322	\$ 7,187,591	\$ 15
Barrie	\$ 2,024,065	\$ -	\$ 2,024,065	\$ 16
Orillia	\$ 538,638	\$ -	\$ 538,638	\$ 18
Cornwall	\$ 859,034	\$ -	\$ 859,034	\$ 18
York Region	\$ 43,443,681	\$ 26,155,365	\$ 17,288,316	\$ 19
London	\$ 19,695,915	\$ 12,582,019	\$ 7,113,896	\$ 20
Waterloo Region	\$ 26,075,298	\$ 16,299,687	\$ 9,775,611	\$ 20
Guelph	\$ 7,307,013	\$ 4,702,803	\$ 2,604,210	\$ 22
Ottawa	\$ 42,593,477	\$ 23,784,428	\$ 18,809,049	\$ 23
Hamilton	\$ 27,490,765	\$ 15,730,998	\$ 11,759,767	\$ 23
Peterborough	\$ 6,190,861	\$ 4,421,412	\$ 1,769,449	\$ 23
Durham Region	\$ 32,183,548	\$ 18,759,546	\$ 13,424,002	\$ 23
Brantford	\$ 5,205,445	\$ 3,030,801	\$ 2,174,644	\$ 24
Prince Edward County	\$ 626,890	\$ -	\$ 626,890	\$ 24
Kingston	\$ 8,516,438	\$ 5,551,201	\$ 2,965,237	\$ 24
Chatham-Kent	\$ 7,988,066	\$ 5,220,050	\$ 2,768,016	\$ 25
Niagara Region	\$ 23,535,534	\$ 12,374,248	\$ 11,161,286	\$ 26
Kawartha Lakes	\$ 2,136,971	\$ 194,257	\$ 1,942,714	\$ 26
Thunder Bay	\$ 11,235,453	\$ 8,170,301	\$ 3,065,152	\$ 28
St. Thomas	\$ 2,745,811	\$ 1,725,461	\$ 1,020,350	\$ 28
District of Muskoka	\$ 1,608,098	\$ -	\$ 1,608,098	\$ 28
Toronto	\$ 180,238,701	\$ 105,210,715	\$ 75,027,986	\$ 29
Stratford	\$ 2,350,008	\$ 1,417,962	\$ 932,046	\$ 30
Sault Ste. Marie	\$ 10,529,333	\$ 8,123,209	\$ 2,406,124	\$ 32
Belleville	\$ 2,582,539	\$ 1,012,476	\$ 1,570,063	\$ 32
Sudbury	\$ 17,892,534	\$ 10,903,795	\$ 6,988,739	\$ 43
Timmins	\$ 5,233,943	\$ 3,295,411	\$ 1,938,532	\$ 45
North Bay	\$ 6,066,767	\$ 3,148,002	\$ 2,918,765	\$ 54
<b>Average</b>				<b>\$ 26</b>

**Ambulance Services**

Municipality	Ambulance Services Expenditures	Ambulance Services Revenues	Net Expenditures	Ambulance Services Net Expenditures Per Capita
Waterloo Region	\$ 12,553,773	\$ 5,055,798	\$ 7,497,975	\$ 15
Peel Region	\$ 32,469,769	\$ 9,276,276	\$ 23,193,493	\$ 19
Hamilton	\$ 19,691,215	\$ 8,019,349	\$ 11,671,866	\$ 22
Sault Ste. Marie	\$ 2,977,257	\$ 1,266,474	\$ 1,710,783	\$ 23
Halton Region	\$ 16,296,518	\$ 5,587,374	\$ 10,709,144	\$ 23
London	\$ 8,566,235	\$ -	\$ 8,566,235	\$ 24
Guelph	\$ 8,242,099	\$ 5,223,260	\$ 3,018,839	\$ 26
Brantford	\$ 2,435,717.00	\$ -	\$ 2,435,717	\$ 26
York Region	\$ 32,261,846	\$ 7,794,370	\$ 24,467,476	\$ 27
Toronto	\$ 141,988,248	\$ 68,107,807	\$ 73,880,441	\$ 28
Durham Region	\$ 25,374,924	\$ 8,658,015	\$ 16,716,909	\$ 29
North Bay	\$ 3,625,028	\$ 1,829,754	\$ 1,795,274	\$ 33
Barrie	\$ 4,360,031.00	\$ -	\$ 4,360,031	\$ 34
Niagara Region	\$ 22,627,174	\$ 7,338,948	\$ 15,288,226	\$ 35
Windsor	\$ 8,562,776	\$ 384,906	\$ 8,177,870	\$ 37
Cornwall	\$ 8,217,183.00	\$ 6,449,999	\$ 1,767,184	\$ 38
Kawartha Lakes	\$ 4,643,950	\$ 1,830,649	\$ 2,813,301	\$ 38
Peterborough	\$ 3,002,125	\$ -	\$ 3,002,125	\$ 39
Kingston	\$ 4,885,391	\$ -	\$ 4,885,391	\$ 40
Chatham-Kent	\$ 7,862,449.00	\$ 3,385,599	\$ 4,476,850	\$ 41
Ottawa	\$ 52,687,180	\$ 18,088,846	\$ 34,598,334	\$ 42
Prince Edward County	\$ 1,900,543	\$ 759,900	\$ 1,140,643	\$ 43
Belleville	\$ 2,263,971.00	\$ -	\$ 2,263,971	\$ 46
St. Thomas	\$ 1,758,992	\$ -	\$ 1,758,992	\$ 48
Sudbury	\$ 13,629,278	\$ 5,645,267	\$ 7,984,011	\$ 50
Stratford	\$ 1,602,077	\$ -	\$ 1,602,077	\$ 51
Timmins	\$ 4,271,224	\$ 1,658,766	\$ 2,612,458	\$ 61
Thunder Bay	\$ 14,435,789	\$ 7,708,789	\$ 6,727,000	\$ 61
Orillia	\$ 1,916,788	\$ -	\$ 1,916,788	\$ 63
Muskoka District	\$ 7,461,121	\$ 3,229,732	\$ 4,231,389	\$ 74
<b>Average</b>				<b>\$ 38</b>

Factors that affect Ambulance Services costs:

- Service levels and standards
- How service is dispatched
- Urban vs. rural coverage
- Volume of activity
- Financial reporting practices
- Age and condition of fleet

## Cemeteries

Municipality	Cemeteries Expenditures	Cemeteries Revenues	Net Expenditures	Revenues as a % of Expenditures	Cemeteries Net Expenditures per Capita
Halton Hills	\$ 286,114	\$ 296,605	\$ (10,491)	104%	\$ (0)
King	\$ 12,438	\$ 11,341	\$ 1,097	91%	\$ 0
Markham	\$ 24,015	\$ 6,140	\$ 17,875	26%	\$ 0
Mississauga	\$ 132,503	\$ 58,664	\$ 73,839	44%	\$ 0
Wasaga Beach	\$ 31,400	\$ 28,489	\$ 2,911	91%	\$ 0
Vaughan	\$ 89,233	\$ 44,595	\$ 44,638	50%	\$ 0
Gravenhurst	\$ 75,739	\$ 72,417	\$ 3,322	96%	\$ 0
Whitchurch-Stouffville	\$ 75,530	\$ 67,545	\$ 7,985	89%	\$ 0
Woolwich	\$ 38,373	\$ 31,839	\$ 6,534	83%	\$ 0
Kawartha Lakes	\$ 109,584	\$ 84,569	\$ 25,015	77%	\$ 0
Brampton	\$ 369,162	\$ 137,596	\$ 231,566	37%	\$ 1
Clarington	\$ 231,743	\$ 167,014	\$ 64,729	72%	\$ 1
Orangeville	\$ 70,711	\$ 44,500	\$ 26,211	63%	\$ 1
Welland	\$ 98,658	\$ 48,766	\$ 49,892	49%	\$ 1
Wilmot	\$ 67,274	\$ 48,724	\$ 18,550	72%	\$ 1
Waterloo	\$ 1,093,935	\$ 971,546	\$ 122,389	89%	\$ 1
Burlington	\$ 272,256	\$ 48,080	\$ 224,176	18%	\$ 1
Whitby	\$ 292,809	\$ 150,218	\$ 142,591	51%	\$ 1
Georgina	\$ 118,654	\$ 45,605	\$ 73,049	38%	\$ 2
Oshawa	\$ 360,581	\$ 122,229	\$ 238,352	34%	\$ 2
Bracebridge	\$ 67,070	\$ 40,379	\$ 26,691	60%	\$ 2
Oakville	\$ 1,057,993	\$ 718,769	\$ 339,224	68%	\$ 2
Prince Edward County	\$ 74,168	\$ 21,999	\$ 52,169	30%	\$ 2
Brantford	\$ 546,225	\$ 346,824	\$ 199,401	63%	\$ 2
Sudbury	\$ 1,476,912	\$ 1,126,884	\$ 350,028	76%	\$ 2
Leamington	\$ 71,454	\$ 6,240	\$ 65,214	9%	\$ 2
Thunder Bay	\$ 420,666	\$ 163,826	\$ 256,840	39%	\$ 2
St. Catharines	\$ 1,373,325	\$ 1,003,398	\$ 369,927	73%	\$ 3
Kitchener	\$ 1,597,587	\$ 952,694	\$ 644,893	60%	\$ 3
Lincoln	\$ 206,491	\$ 121,937	\$ 84,554	59%	\$ 4
Hamilton	\$ 3,599,377	\$ 1,419,600	\$ 2,179,777	39%	\$ 4
Fort Erie	\$ 209,428	\$ 80,092	\$ 129,336	38%	\$ 4
Timmins	\$ 559,040	\$ 363,216	\$ 195,824	65%	\$ 5
Cambridge	\$ 1,274,690	\$ 664,355	\$ 610,335	52%	\$ 5
Pelham	\$ 139,463	\$ 55,624	\$ 83,839	40%	\$ 5
Chatham-Kent	\$ 1,254,949	\$ 680,898	\$ 574,051	54%	\$ 5
Grimsby	\$ 204,871	\$ 75,257	\$ 129,614	37%	\$ 5
Niagara-on-the-Lake	\$ 292,079	\$ 203,274	\$ 88,805	70%	\$ 6
Sault Ste. Marie	\$ 1,809,714	\$ 1,022,145	\$ 787,569	56%	\$ 10
Niagara Falls	\$ 1,484,192	\$ 349,180	\$ 1,135,012	24%	\$ 14
Stratford	\$ 896,636	\$ 379,422	\$ 517,214	42%	\$ 17
Thorold	\$ 687,475	\$ 198,220	\$ 489,255	29%	\$ 26
<b>Average</b>				<b>56%</b>	<b>\$ 3</b>

## General Assistance

The following table is calculated using the 2005 FIR (schedule 40 and schedule 12) and the 2005 estimated population as provided by Stats. Canada.

Factors that affect General Assistance costs:

- Number of recipients
- Socio-demographics
- Financial reporting practices
- Provincial policies

Note that in some cases, these costs are offset by the Ontario Municipal Partnership Fund (OMPF) which is shown later in the report.

Municipality	Location	Net Expenditures General Assistance	Net Expenditures General Assistance Per Capita	Net Expenditures per \$100,000 CVA
Muskoka District	Simcoe/Musk./Duff	\$ 5,182,518	\$ 91	\$ 32
York Region	GTA	\$ 86,853,482	\$ 94	\$ 68
Halton Region	GTA	\$ 41,181,034	\$ 88	\$ 70
Guelph	SouthWest	\$ 8,462,990	\$ 72	\$ 84
Kawartha Lakes	Eastern	\$ 7,054,179	\$ 95	\$ 94
Barrie	Simcoe/Musk./Duff	\$ 11,252,694	\$ 87	\$ 103
Peel Region	GTA	\$ 104,804,307	\$ 86	\$ 105
St. Thomas	SouthWest	\$ 2,168,454	\$ 59	\$ 108
Stratford	SouthWest	\$ 2,829,356	\$ 90	\$ 119
Toronto	GTA	\$ 401,791,724	\$ 154	\$ 128
Waterloo Region	SouthWest	\$ 47,580,133	\$ 98	\$ 138
Niagara Region	Niagara/Hamilton	\$ 47,505,649	\$ 109	\$ 140
Prince Edward County	Eastern	\$ 3,210,000	\$ 121	\$ 141
Ottawa	Eastern	\$ 128,089,734	\$ 154	\$ 151
Chatham-Kent	SouthWest	\$ 15,279,970	\$ 140	\$ 195
London	SouthWest	\$ 51,554,612	\$ 143	\$ 203
Hamilton	Niagara/Hamilton	\$ 81,182,873	\$ 156	\$ 213
Windsor	SouthWest	\$ 36,180,613	\$ 163	\$ 217
Kingston	Eastern	\$ 20,801,544	\$ 172	\$ 222
Orillia	Simcoe/Musk./Duff	\$ 5,358,973	\$ 176	\$ 227
Brantford	SouthWest	\$ 15,032,051	\$ 163	\$ 252
Peterborough	Eastern	\$ 15,213,148	\$ 200	\$ 280
Timmins	North	\$ 6,002,709	\$ 139	\$ 304
Belleville	Eastern	\$ 10,096,513	\$ 207	\$ 315
Sudbury	North	\$ 25,764,040	\$ 160	\$ 319
North Bay	North	\$ 11,348,694	\$ 211	\$ 350
Sault Ste. Marie	North	\$ 15,613,030	\$ 207	\$ 446
Cornwall	Eastern	\$ 10,832,320	\$ 231	\$ 498
<b>Average</b>			<b>\$ 138</b>	<b>\$ 197</b>

## Assistance to the Aged

Factors that affect Assistance to the Aged costs:

- User fees
- Case mix index
- Financial reporting practices
- Number of residents
- Service levels and standards

Municipality	Expenditures Assistance to the Aged	Revenues Assistance to the Aged	Net Expenditures Assistance to the Aged	Assistance to the Aged Net Expenditures per Capita
Prince Edward County	\$ 4,312,896	\$ 4,201,131	\$ 111,765	\$ 4
Guelph	\$ 553,537	\$ -	\$ 553,537	\$ 5
Kawartha Lakes	\$ 9,002,570	\$ 8,611,913	\$ 390,657	\$ 5
Muskoka District	\$ 9,075,664	\$ 8,498,800	\$ 576,864	\$ 10
Orillia	\$ 330,058	\$ -	\$ 330,058	\$ 11
Stratford	\$ 5,165,007	\$ 4,812,132	\$ 352,875	\$ 11
Waterloo Region	\$ 20,537,677	\$ 15,012,166	\$ 5,525,511	\$ 11
York Region	\$ 28,867,278	\$ 17,830,012	\$ 11,037,266	\$ 12
Sudbury	\$ 20,238,061	\$ 18,055,871	\$ 2,182,190	\$ 14
Peterborough	\$ 9,876,769	\$ 8,749,608	\$ 1,127,161	\$ 15
Niagara Region	\$ 61,627,320	\$ 54,167,003	\$ 7,460,317	\$ 17
Peel Region	\$ 57,125,678	\$ 35,875,375	\$ 21,250,303	\$ 17
Toronto	\$ 191,648,692	\$ 145,985,548	\$ 45,663,144	\$ 18
North Bay	\$ 9,975,119	\$ 8,911,903	\$ 1,063,216	\$ 20
Hamilton	\$ 33,800,977	\$ 22,667,022	\$ 11,133,955	\$ 21
Brantford	\$ 7,591,225	\$ 5,606,939	\$ 1,984,286	\$ 21
Ottawa	\$ 55,076,428	\$ 35,251,839	\$ 19,824,589	\$ 24
London	\$ 21,870,518	\$ 13,169,043	\$ 8,701,475	\$ 24
Cornwall	\$ 8,915,115	\$ 7,766,134	\$ 1,148,981	\$ 24
St. Thomas	\$ 7,709,611	\$ 6,710,217	\$ 999,394	\$ 27
Halton Region	\$ 39,631,300	\$ 26,831,725	\$ 12,799,575	\$ 27
Belleville	\$ 1,437,357	\$ 30,000	\$ 1,407,357	\$ 29
Sault Ste. Marie	\$ 2,404,743	\$ 128,712	\$ 2,276,031	\$ 30
Windsor	\$ 20,303,477	\$ 11,951,717	\$ 8,351,760	\$ 38
Timmins	\$ 11,049,923	\$ 9,122,197	\$ 1,927,726	\$ 45
Chatham-Kent	\$ 20,041,550	\$ 14,893,757	\$ 5,147,793	\$ 47
Durham Region	\$ 68,837,610	\$ 40,341,169	\$ 28,496,441	\$ 50
Kingston	\$ 18,087,388	\$ 8,774,650	\$ 9,312,738	\$ 77
Thunder Bay	\$ 33,586,877	\$ 23,702,559	\$ 9,884,318	\$ 89
<b>Average</b>				<b>\$ 26</b>

## Child Care

Municipality	Child Care Expenditures	Child Care Revenues	Net Expenditures	Child Care Net Expenditures per Capita
Belleville	\$ 119,365	\$ -	\$ 119,365	\$ 2
Kawartha Lakes	\$ 3,125,229	\$ 2,640,445	\$ 484,784	\$ 7
District of Muskoka	\$ 1,948,513	\$ 1,542,714	\$ 405,799	\$ 7
Peterborough	\$ 7,484,511	\$ 6,931,003	\$ 553,508	\$ 7
Cornwall	\$ 3,765,139	\$ 3,405,947	\$ 359,192	\$ 8
Barrie	\$ 1,065,406	\$ -	\$ 1,065,406	\$ 8
Peel Region	\$ 51,470,344	\$ 40,908,928	\$ 10,561,416	\$ 9
Halton Region	\$ 20,290,070	\$ 15,251,096	\$ 5,038,974	\$ 11
Kingston	\$ 7,381,004	\$ 6,075,598	\$ 1,305,406	\$ 11
Sault Ste. Marie	\$ 5,604,641	\$ 4,750,731	\$ 853,910	\$ 11
Durham Region	\$ 27,098,294	\$ 20,178,129	\$ 6,920,165	\$ 12
Guelph	\$ 6,502,947	\$ 4,922,715	\$ 1,580,232	\$ 13
Niagara Region	\$ 23,774,877	\$ 17,915,335	\$ 5,859,542	\$ 13
Brantford	\$ 5,380,160	\$ 4,116,415	\$ 1,263,745	\$ 14
York Region	\$ 44,198,115	\$ 31,438,381	\$ 12,759,734	\$ 14
Stratford	\$ 3,686,927	\$ 3,243,037	\$ 443,890	\$ 14
Chatham-Kent	\$ 8,064,882	\$ 6,444,524	\$ 1,620,358	\$ 15
Hamilton	\$ 37,540,771	\$ 28,786,891	\$ 8,753,880	\$ 17
St. Thomas	\$ 3,192,426	\$ 2,552,518	\$ 639,908	\$ 17
London	\$ 28,545,120	\$ 21,377,759	\$ 7,167,361	\$ 20
Waterloo Region	\$ 35,297,219	\$ 24,789,342	\$ 10,507,877	\$ 22
Sudbury	\$ 14,130,924	\$ 10,637,648	\$ 3,493,276	\$ 22
Orillia	\$ 667,730	\$ -	\$ 667,730	\$ 22
Windsor	\$ 37,994,722	\$ 31,444,882	\$ 6,549,840	\$ 30
Toronto	\$ 301,051,155	\$ 222,696,981	\$ 78,354,174	\$ 30
Ottawa	\$ 90,651,013	\$ 64,026,782	\$ 26,624,231	\$ 32
North Bay	\$ 5,562,615	\$ 3,505,482	\$ 2,057,133	\$ 38
<b>Average</b>				<b>\$ 16</b>

## Social Housing

Municipality	Social Housing Expenditures	Social Housing Revenues	Net Expenditures	Social Housing Net Expenditures per Capita
Central Elgin	\$ 229,364	\$ 52,041	\$ 177,323	\$ 13
Prince Edward County	\$ 693,398	\$ -	\$ 693,398	\$ 26
Orillia	\$ 933,992	\$ -	\$ 933,992	\$ 31
Barrie	\$ 4,186,657		\$ 4,186,657	\$ 32
Kawartha Lakes	\$ 7,564,738	\$ 5,065,952	\$ 2,498,786	\$ 34
District of Muskoka	\$ 3,338,974	\$ 764,733	\$ 2,574,241	\$ 45
Chatham-Kent	\$ 9,795,163	\$ 4,789,207	\$ 5,005,956	\$ 46
Belleville	\$ 2,335,566		\$ 2,335,566	\$ 48
Waterloo Region	\$ 47,138,504	\$ 23,588,294	\$ 23,550,210	\$ 49
Sault Ste. Marie	\$ 10,696,170	\$ 6,664,942	\$ 4,031,228	\$ 53
Durham Region	\$ 52,576,058	\$ 20,374,960	\$ 32,201,098	\$ 56
Peterborough	\$ 13,679,249	\$ 9,359,890	\$ 4,319,359	\$ 57
Peel Region	\$ 148,234,513	\$ 73,237,943	\$ 74,996,570	\$ 62
Kingston	\$ 14,500,556	\$ 6,199,920	\$ 8,300,636	\$ 69
London	\$ 36,964,015	\$ 10,473,184	\$ 26,490,831	\$ 74
Halton Region	\$ 40,545,539	\$ 5,587,670	\$ 34,957,869	\$ 75
Guelph	\$ 15,631,217	\$ 6,802,130	\$ 8,829,087	\$ 75
Niagara Region	\$ 42,718,437	\$ 10,013,426	\$ 32,705,011	\$ 75
Thunder Bay	\$ 20,995,902	\$ 12,579,904	\$ 8,415,998	\$ 76
Cornwall	\$ 13,382,607	\$ 9,445,530	\$ 3,937,077	\$ 84
York Region	\$ 110,833,088	\$ 32,099,627	\$ 78,733,461	\$ 85
Toronto	\$ 513,780,614	\$ 280,027,703	\$ 233,752,911	\$ 90
North Bay	\$ 7,862,612	\$ 2,982,876	\$ 4,879,736	\$ 91
Ottawa	\$ 205,135,203	\$ 121,662,428	\$ 83,472,775	\$ 100
Stratford	\$ 6,726,408	\$ 3,465,428	\$ 3,260,980	\$ 104
Hamilton	\$ 84,010,538	\$ 25,534,319	\$ 58,476,219	\$ 112
Brantford	\$ 17,162,808	\$ 4,681,704	\$ 12,481,104	\$ 135
Sudbury	\$ 28,713,277	\$ 6,201,498	\$ 22,511,779	\$ 140
Windsor	\$ 49,578,722	\$ 17,913,499	\$ 31,665,223	\$ 143
Timmins	\$ 9,461,259	\$ 3,217,203	\$ 6,244,056	\$ 145
St. Thomas	\$ 7,461,909	\$ 1,406,081	\$ 6,055,828	\$ 165
<b>Average</b>				<b>\$ 77</b>

Note: Toronto Housing debt has not been consolidated on the City's 2005 FIR



**Parks**

Municipality	Parks Expenditures	Parks Revenues	Net Expenditures	Parks Net Expenditures per Capita	MPMP Parks Operating Costs per Person
Whitchurch-Stouffville	\$ 265,569	\$ -	\$ 265,569	\$ 10	\$ 10
Lakeshore	\$ 554,063	\$ 7,030	\$ 547,033	\$ 17	\$ 12
Leamington	\$ 525,282	\$ 22,699	\$ 502,583	\$ 17	\$ 15
Kawartha Lakes	\$ 1,073,122	\$ 379,322	\$ 693,800	\$ 9	\$ 16
Prince Edward County	\$ 433,793	\$ 37,192	\$ 396,601	\$ 15	\$ 16
Orangeville	\$ 591,762	\$ 2,520	\$ 589,242	\$ 20	\$ 16
Clarington	\$ 1,938,175	\$ 52,298	\$ 1,885,877	\$ 23	\$ 16
Bracebridge	\$ 309,779	\$ 26,861	\$ 282,918	\$ 19	\$ 18
London	\$ 10,249,327	\$ 12,527	\$ 10,236,800	\$ 28	\$ 19
West Lincoln	\$ 243,992	\$ 26,438	\$ 217,554	\$ 16	\$ 20
Chatham-Kent	\$ 2,516,718	\$ 19,268	\$ 2,497,450	\$ 23	\$ 21
Innisfil	\$ 652,699	\$ 141,787	\$ 510,912	\$ 16	\$ 21
Cornwall	\$ 954,211	\$ -	\$ 954,211	\$ 20	\$ 21
King	\$ 469,586	\$ -	\$ 469,586	\$ 23	\$ 23
Whitby	\$ 2,867,219	\$ 118,088	\$ 2,749,131	\$ 26	\$ 24
Tecumseh	\$ 988,864	\$ 800	\$ 988,064	\$ 36	\$ 24
Markham	\$ 6,529,584	\$ 82,799	\$ 6,446,785	\$ 25	\$ 24
Halton Hills	\$ 1,318,035	\$ 266,724	\$ 1,051,311	\$ 18	\$ 24
Amherstburg	\$ 588,790	\$ 20,815	\$ 567,975	\$ 26	\$ 25
Newmarket	\$ 2,795,475	\$ 232,952	\$ 2,562,523	\$ 33	\$ 25
Thorold	\$ 534,890	\$ 31,729	\$ 503,161	\$ 27	\$ 26
Pickering	\$ 2,864,312	\$ 34,239	\$ 2,830,073	\$ 29	\$ 26
Mississauga	\$ 18,796,232	\$ 119,903	\$ 18,676,329	\$ 25	\$ 27
Pelham	\$ 486,741	\$ 27,619	\$ 459,122	\$ 27	\$ 27
Timmins	\$ 1,271,411	\$ 22,878	\$ 1,248,533	\$ 29	\$ 27
Vaughan	\$ 6,639,299	\$ 56,987	\$ 6,582,312	\$ 26	\$ 27
Tay	\$ 887,227	\$ 2,024	\$ 885,203	\$ 95	\$ 28
Hamilton	\$ 15,613,586	\$ 156,769	\$ 15,456,817	\$ 30	\$ 28
Milton	\$ 2,875,555	\$ 187,751	\$ 2,687,804	\$ 46	\$ 28
Ottawa	\$ 26,262,330	\$ 22,107	\$ 26,240,223	\$ 32	\$ 28
Grimsby	\$ 648,303	\$ 8,408	\$ 639,895	\$ 27	\$ 28
Wasaga Beach	\$ 548,434	\$ 2,428	\$ 546,006	\$ 33	\$ 29
Caledon	\$ 1,800,049	\$ 69,384	\$ 1,730,665	\$ 26	\$ 31
Barrie	\$ 5,043,594	\$ 244,526	\$ 4,799,068	\$ 37	\$ 31
Guelph	\$ 4,079,437	\$ 398,628	\$ 3,680,809	\$ 31	\$ 32
Fort Erie	\$ 1,272,450	\$ 10,132	\$ 1,262,318	\$ 42	\$ 32
Kingston	\$ 4,082,077	\$ 172,527	\$ 3,909,550	\$ 32	\$ 33
Lincoln	\$ 729,363	\$ 25,985	\$ 703,378	\$ 30	\$ 33
Burlington	\$ 5,629,467	\$ 41,569	\$ 5,587,898	\$ 31	\$ 34
Sudbury	\$ 6,160,166	\$ 232,372	\$ 5,927,794	\$ 37	\$ 34
Waterloo	\$ 4,761,183	\$ 637,749	\$ 4,123,434	\$ 42	\$ 36
Niagara Falls	\$ 2,854,989	\$ 20,258	\$ 2,834,731	\$ 34	\$ 37
Cambridge	\$ 4,716,095	\$ 163,085	\$ 4,553,010	\$ 37	\$ 37
Ajax	\$ 3,837,905	\$ 283,862	\$ 3,554,043	\$ 41	\$ 38
Central Elgin	\$ 474,421	\$ 19,800	\$ 454,621	\$ 34	\$ 38
Georgina	\$ 2,325,092	\$ 291,922	\$ 2,033,170	\$ 44	\$ 39
Kitchener	\$ 9,078,675	\$ 369,946	\$ 8,708,729	\$ 42	\$ 39

**Parks (cont'd)**

Municipality	Parks Expenditures	Parks Revenues	Net Expenditures	Parks Net Expenditures per Capita	MPMP Parks Operating Costs per Person
St. Catharines	\$ 6,715,414	\$ 517,652	\$ 6,197,762	\$ 47	\$ 39
Orillia	\$ 1,315,505	\$ 194,932	\$ 1,120,573	\$ 37	\$ 39
St. Thomas	\$ 1,870,656	\$ 4,651	\$ 1,866,005	\$ 51	\$ 40
Sault Ste. Marie	\$ 3,095,225	\$ 10,504	\$ 3,084,721	\$ 41	\$ 41
Toronto	\$ 154,917,990	\$ 3,649,860	\$ 151,268,130	\$ 58	\$ 42
Brampton	\$ 18,482,597	\$ 500,686	\$ 17,981,911	\$ 43	\$ 42
Stratford	\$ 1,491,951	\$ -	\$ 1,491,951	\$ 48	\$ 44
Sarnia	\$ 3,672,486	\$ 195,673	\$ 3,476,813	\$ 47	\$ 44
Belleville	\$ 2,056,667	\$ -	\$ 2,056,667	\$ 42	\$ 44
Brantford	\$ 4,571,043	\$ 507,532	\$ 4,063,511	\$ 44	\$ 46
Oakville	\$ 9,551,618	\$ 176,092	\$ 9,375,526	\$ 54	\$ 46
Windsor	\$ 11,834,344	\$ 1,595,479	\$ 10,238,865	\$ 46	\$ 47
North Bay	\$ 4,015,264	\$ 20,743	\$ 3,994,521	\$ 74	\$ 49
Richmond Hill	\$ 8,325,344	\$ 154,482	\$ 8,170,862	\$ 47	\$ 49
Niagara-on-the-Lake	\$ 821,639	\$ 108,025	\$ 713,614	\$ 48	\$ 50
Thunder Bay	\$ 7,255,075	\$ 439,541	\$ 6,815,534	\$ 61	\$ 50
Oshawa	\$ 8,018,767	\$ 374,094	\$ 7,644,673	\$ 51	\$ 51
Welland	\$ 2,744,038	\$ 38,405	\$ 2,705,633	\$ 54	\$ 55
Port Colborne	\$ 1,324,537	\$ 7,500	\$ 1,317,037	\$ 68	\$ 58
Collingwood	\$ 2,057,168	\$ 34,247	\$ 2,022,921	\$ 122	\$ 84
Woolwich	\$ 336,871	\$ 30,271	\$ 306,600	\$ 16	N/A
Aurora	\$ 2,894,132	\$ 216,595	\$ 2,677,537	\$ 56	N/A
Cobourg	\$ 1,588,800	\$ 37,793	\$ 1,551,007	\$ 82	N/A
Gravenhurst	\$ 379,932	\$ 860	\$ 379,072	\$ 32	N/A
Huntsville	\$ 351,926	\$ 80,417	\$ 271,509	\$ 14	N/A
Peterborough	\$ 2,137,477	\$ 89,973	\$ 2,047,504	\$ 27	N/A
Wilmot	\$ 850,398	\$ 84,106	\$ 766,292	\$ 47	N/A
<b>Average</b>				\$ 37	\$ 33

Open Spaces and Trails— MPMP

Municipality	MPMP Effectiveness Open Space hectares per 1,000 persons	MPMP Effectiveness Trails per 1,000 persons
Ajax	7.2	0.8
Amherstburg	4.1	
Barrie	8.9	0.3
Belleville	4.5	0.5
Brampton	3.9	0.5
Brantford	5.7	0.6
Caledon	3.9	0.7
Cambridge	3.2	0.4
Central Elgin	2.1	
Chatham-Kent	2.3	0.2
Clarington	4.6	0.1
Collingwood	5.0	7.2
Cornwall	10.8	1.4
East Gwillimbury	3.2	0.6
Fort Erie	7.1	0.6
Georgina	3.7	0.4
Grimsby	8.0	0.7
Guelph	9.5	0.6
Halton Hills	7.8	0.0
Hamilton	21.5	0.1
Innisfil	5.7	0.4
Kawartha Lakes	59.2	1.2
King	8.6	1.9
Kingston	3.4	0.2
Kitchener	6.6	1.0
Lakeshore	2.9	0.3
Leamington	1.6	0.1
Lincoln	4.8	0.2
London	6.3	0.3
Markham	4.1	0.1
Milton	7.3	0.2
Mississauga	3.2	0.3
Newmarket	0.3	0.2
Niagara Falls	4.1	0.1
Niagara-on-the-Lake	3.7	1.2
North Bay	17.4	0.2
Oakville	8.5	0.9
Orangeville	0.9	0.3
Orillia	9.3	0.6
Oshawa	6.6	0.1
Pelham	4.6	0.7
Port Colborne	9.2	1.2
Prince Edward County	6.4	2.1
Richmond Hill	3.2	0.5
Sarnia	6.9	0.7
Sault Ste. Marie	4.4	0.0
St. Catharines	3.3	0.4
St. Thomas	7.4	2.0
Stratford	6.5	0.7
Sudbury	4.8	1.0
Tay	3.6	1.7
Tecumseh	4.0	
Thorold	2.4	0.9
Thunder Bay	14.7	0.3
Toronto	2.7	0.1
Vaughan	3.3	0.2
Wasaga Beach	6.0	1.0
Waterloo	7.1	1.0
Welland	5.4	0.6
Whitby	3.7	0.4
Whitchurch-Stouffville	2.9	0.3
Windsor	4.3	0.3
Woolwich	6.4	4.0

## Recreation Programming

Municipality	Recreation Programs Expenditures	Recreation Programs Revenues	Net Expenditures	Rec Programs Revenues as a % of Expenditures	Recreation Programs Net Expenditures per Capita	MPMP Participation in Recreation Programs per 1,000	MPMP Recreation Programs Operating Costs per Person
Tecumseh	\$ 19,999	\$ 16,198	\$ 3,801	81%	\$ 0	466	\$ 1
Central Elgin	\$ 19,200	\$ -	\$ 19,200	0%	\$ 1	18,968	\$ 2
West Lincoln	\$ 29,681	\$ 26,276	\$ 3,405	89%	\$ 0	585	\$ 2
Lakeshore	\$ 87,337	\$ 72,287	\$ 15,050	83%	\$ 0	394	\$ 3
Fort Erie	\$ 89,470	\$ 15,170	\$ 74,300	17%	\$ 2	260	\$ 3
Timmins	\$ 184,813	\$ 150,700	\$ 34,113	82%	\$ 1	20	\$ 4
Pelham	\$ 68,381	\$ 115,039	\$ (46,658)	168%	\$ (3)	25,461	\$ 4
St. Thomas	\$ 189,947	\$ 684,896	\$ (494,949)	361%	\$ (13)	22,877	\$ 5
Prince Edward County	\$ 124,354	\$ 45,715	\$ 78,639	37%	\$ 3	11,073	\$ 5
Sarnia	\$ 457,549	\$ 72,270	\$ 385,279	16%	\$ 5	20,180	\$ 6
Whitby	\$ 870,890	\$ 80,906	\$ 789,984	9%	\$ 8	N/A	\$ 7
St. Catharines	\$ 1,946,406	\$ 159,634	\$ 1,786,772	8%	\$ 13	N/A	\$ 8
Orangeville	\$ 243,329	\$ 399,868	\$ (156,539)	164%	\$ (5)	N/A	\$ 9
Sault Ste. Marie	\$ 646,572	\$ -	\$ 646,572	0%	\$ 9	11,361	\$ 9
Niagara-on-the-Lake	\$ 125,437	\$ 24,760	\$ 100,677	20%	\$ 7	417	\$ 9
Belleville	\$ 463,752	\$ 435,111	\$ 28,641	94%	\$ 1	1,647	\$ 10
East Gwillimbury	\$ 197,856	\$ 926,709	\$ (728,853)	468%	\$ (32)	389	\$ 10
Kawartha Lakes	\$ 762,510	\$ 566,546	\$ 195,964	74%	\$ 3	18,030	\$ 11
Welland	\$ 555,427	\$ 221,632	\$ 333,795	40%	\$ 7	15,267	\$ 12
Windsor	\$ 2,771,903	\$ 284,852	\$ 2,487,051	10%	\$ 11	14,811	\$ 12
Niagara Falls	\$ 1,131,847	\$ 1,220,045	\$ (88,198)	108%	\$ (1)	10,314	\$ 15
Innisfil	\$ 478,383	\$ 195,838	\$ 282,545	41%	\$ 9	1,546	\$ 15
Clarington	\$ 1,273,254	\$ 295,857	\$ 977,397	23%	\$ 12	10,938	\$ 16
Kingston	\$ 1,919,115	\$ 485,391	\$ 1,433,724	25%	\$ 12	10,725	\$ 16
Cambridge	\$ 2,130,935	\$ 15,109	\$ 2,115,826	1%	\$ 17	10,428	\$ 17
King	\$ 358,232	\$ 382,030	\$ (23,798)	107%	\$ (1)	4,614	\$ 18
Grimsby	\$ 368,623	\$ 115,943	\$ 252,680	31%	\$ 11	13,246	\$ 18
Sudbury	\$ 2,821,362	\$ 61,505	\$ 2,759,857	2%	\$ 17	13,551	\$ 18
Tay	\$ 173,297	\$ 61,505	\$ 111,792	35%	\$ 12	4,760	\$ 19
Georgina	\$ 915,032	\$ 28,133	\$ 886,899	3%	\$ 19	469,779	\$ 19
Thunder Bay	\$ 2,069,602	\$ 453,882	\$ 1,615,720	22%	\$ 15	22,342	\$ 20
Chatham-Kent	\$ 2,269,940	\$ 742,788	\$ 1,527,152	33%	\$ 14	2,951	\$ 21
Ajax	\$ 2,140,622	\$ 794,210	\$ 1,346,412	37%	\$ 16	26,877	\$ 23
Wasaga Beach	\$ 323,123	\$ 149,817	\$ 173,306	46%	\$ 10	9,881	\$ 24
Mississauga	\$ 17,136,637	\$ 11,723,057	\$ 5,413,580	68%	\$ 7	9,533	\$ 24
Whitchurch-Stouffville	\$ 625,674	\$ 1,535,716	\$ (910,042)	245%	\$ (36)	19,244	\$ 25
Guelph	\$ 2,897,600	\$ 472,476	\$ 2,425,124	16%	\$ 21	17,270	\$ 25
Markham	\$ 7,010,098	\$ 7,993,886	\$ (983,788)	114%	\$ (4)	17,669	\$ 25
Lincoln	\$ 492,433	\$ 116,287	\$ 376,146	24%	\$ 16	17,430	\$ 25
Hamilton	\$ 13,170,342	\$ 2,986,115	\$ 10,184,227	23%	\$ 20	8,650	\$ 25
Stratford	\$ 727,475	\$ 82,191	\$ 645,284	11%	\$ 21	617	\$ 25
London	\$ 9,581,934	\$ 4,315,540	\$ 5,266,394	45%	\$ 15	12,262	\$ 26
Brampton	\$ 11,796,189	\$ 4,672,082	\$ 7,124,107	40%	\$ 17	9,972	\$ 27
Waterloo	\$ 3,247,876	\$ 722,937	\$ 2,524,939	22%	\$ 26	24,798	\$ 29
Brantford	\$ 2,947,042	\$ 1,341,174	\$ 1,605,868	46%	\$ 17	21,567	\$ 31
North Bay	\$ 1,718,231	\$ 642,374	\$ 1,075,857	37%	\$ 20	282	\$ 33
Collingwood	\$ 541,208	\$ 469,990	\$ 71,218	87%	\$ 4	N/A	\$ 34
Kitchener	\$ 7,523,281	\$ 1,429,173	\$ 6,094,108	19%	\$ 29	16,075	\$ 35
Barrie	\$ 5,139,677	\$ 2,771,242	\$ 2,368,435	54%	\$ 18	20,837	\$ 36
Pickering	\$ 3,441,862	\$ 1,442,597	\$ 1,999,265	42%	\$ 20	N/A	\$ 36
Vaughan	\$ 9,514,057	\$ 7,982,676	\$ 1,531,381	84%	\$ 6	25,439	\$ 37
Milton	\$ 2,319,130	\$ 1,354,179	\$ 964,951	58%	\$ 16	32,458	\$ 38
Toronto	\$ 147,684,343	\$ 22,649,739	\$ 125,034,604	15%	\$ 48	12,732	\$ 39
Orillia	\$ 1,190,295	\$ 424,997	\$ 765,298	36%	\$ 25	16,973	\$ 39
Richmond Hill	\$ 7,035,205	\$ 4,236,467	\$ 2,798,738	60%	\$ 16	1,447	\$ 39
Halton Hills	\$ 2,211,192	\$ 1,379,324	\$ 831,868	62%	\$ 14	21,962	\$ 41

## Recreation Programming (cont'd)

Municipality	Recreation Programs Expenditures	Recreation Programs Revenues	Net Expenditures	Rec Programs Revenues as a % of Expenditures	Recreation Programs Net Expenditures per Capita	MPMP Participation in Recreation Programs per 1,000	MPMP Recreation Programs Operating Costs per Person
Newmarket	\$ 3,341,005	\$ 1,222,301	\$ 2,118,704	37%	\$ 27	563	\$ 42
Caledon	\$ 2,435,647	\$ 1,314,376	\$ 1,121,271	54%	\$ 17	53,929	\$ 42
Burlington	\$ 7,647,002	\$ 2,803,359	\$ 4,843,643	37%	\$ 27	N/A	\$ 46
Oakville	\$ 7,560,085	\$ 3,809,852	\$ 3,750,233	50%	\$ 22	21,330	\$ 46
Oshawa	\$ 7,308,379	\$ 3,077,554	\$ 4,230,825	42%	\$ 28	102,041	\$ 49
Cornwall	\$ 2,451,824	\$ 2,147,076	\$ 304,748	88%	\$ 6	12,778	\$ 54
Ottawa	\$ 57,342,008	\$ 34,512,589	\$ 22,829,419	60%	\$ 27	N/A	\$ 58
Thorold	\$ 3,796	\$ -	\$ 3,796	0%	\$ 0	N/A	\$ 59
Bracebridge	\$ 1,007,044	\$ 634,353	\$ 372,691	63%	\$ 26	N/A	\$ 78
Amherstburg	\$ -	\$ 439,741	\$ (439,741)		\$ (20)	6,058	N/A
Aurora	\$ 2,121,558	\$ 1,676,461	\$ 445,097	79%	\$ 9	N/A	N/A
Cobourg	\$ 151,227	\$ -	\$ 151,227	0%	\$ 8	N/A	N/A
Gravenhurst	\$ 378,043	\$ 127,022	\$ 251,021	34%	\$ 21	N/A	N/A
Huntsville	\$ 544,333	\$ 430,213	\$ 114,120	79%	\$ 6	N/A	N/A
Peterborough	\$ 1,073,743	\$ 284,326	\$ 789,417	26%	\$ 10	N/A	N/A
Wilmot	\$ 301,489	\$ 1,053	\$ 300,436	0%	\$ 18	N/A	N/A
Woolwich	\$ 50,718	\$ 63,532	\$ (12,814)	125%	\$ (1)	N/A	N/A
<b>Average</b>				<b>60%</b>	<b>\$ 10</b>	<b>22,424</b>	<b>\$ 24</b>

### Recreation Facilities—Golf, Marina, Ski Hill

Municipality	Recreation Facilities - Golf, Marina, Ski Hill Expenditures	Recreation Facilities - Golf, Marina, Ski Hill Revenues	Net Expenditures	Revenues as % of Expenditures	Recreation Facilities - Golf, Marina, Ski Hill Net Expenditures per Capita
King	\$ -	\$ 1,184,837	\$ (1,184,837)		\$ (59)
Waterloo	\$ 1,851,938	\$ 1,958,452	\$ (106,514)	106%	\$ (1)
Toronto	\$ 10,750,471	\$ 12,437,837	\$ (1,687,366)	116%	\$ (1)
St. Catharines	\$ 585,955	\$ 575,346	\$ 10,609	98%	\$ 0
Hamilton	\$ 3,524,545	\$ 3,472,787	\$ 51,758	99%	\$ 0
Kitchener	\$ 3,262,428	\$ 3,212,319	\$ 50,109	98%	\$ 0
Sarnia	\$ 36,717	\$ 18,673	\$ 18,044	51%	\$ 0
Vaughan	\$ 265,934	\$ 199,651	\$ 66,283	75%	\$ 0
Georgina	\$ 50,106	\$ 37,621	\$ 12,485	75%	\$ 0
Brampton	\$ 1,148,674	\$ 954,715	\$ 193,959	83%	\$ 0
Barrie	\$ 436,369	\$ 373,686	\$ 62,683	86%	\$ 0
Thunder Bay	\$ 2,232,302	\$ 2,160,685	\$ 71,617	97%	\$ 1
Prince Edward County	\$ 63,341	\$ 43,837	\$ 19,504	69%	\$ 1
West Lincoln	\$ 10,773	\$ -	\$ 10,773	0%	\$ 1
Amherstburg	\$ 118,719	\$ 93,370	\$ 25,349	79%	\$ 1
Leamington	\$ 899,966	\$ 860,883	\$ 39,083	96%	\$ 1
Sudbury	\$ 241,317	\$ 22,450	\$ 218,867	9%	\$ 1
Mississauga	\$ 4,342,417	\$ 3,271,837	\$ 1,070,580	75%	\$ 1
Lakeshore	\$ 475,162	\$ 423,515	\$ 51,647	89%	\$ 2
Sault Ste. Marie	\$ 475,031	\$ 347,125	\$ 127,906	73%	\$ 2
Peterborough	\$ 165,456	\$ 34,783	\$ 130,673	21%	\$ 2
Cornwall	\$ 114,529	\$ 27,489	\$ 87,040	24%	\$ 2
London	\$ 3,665,835	\$ 2,856,041	\$ 809,794	78%	\$ 2
Windsor	\$ 2,628,305	\$ 2,102,963	\$ 525,342	80%	\$ 2
Burlington	\$ 1,821,547	\$ 1,364,304	\$ 457,243	75%	\$ 3
Orillia	\$ 100,000	\$ 7,591	\$ 92,409	8%	\$ 3
Kingston	\$ 2,080,885	\$ 1,613,531	\$ 467,354	78%	\$ 4
Brantford	\$ 2,100,883	\$ 1,724,914	\$ 375,969	82%	\$ 4
North Bay	\$ 390,937	\$ 117,977	\$ 272,960	30%	\$ 5
Port Colborne	\$ 577,070	\$ 455,895	\$ 121,175	79%	\$ 6
Stratford	\$ 321,271	\$ -	\$ 321,271	0%	\$ 10
Kawartha Lakes	\$ 3,012,852	\$ 2,041,550	\$ 971,302	68%	\$ 13

## Recreation Facilities—Other

Municipality	Recreation Facilities - Other Expenditures	Recreation Facilities - Other Revenues	Net Expenditures	Revenues as % of Expend.	MPMP Sq. meters of recreation facility per 1,000 persons	Recreation Facilities - Other Net Expenditures per Capita
Richmond Hill		\$ 3,314,805	\$ (3,314,805)		266	\$ (19)
Lakeshore	\$ 984,184	\$ 847,506	\$ 136,678	86%	340	\$ 4
Innisfil	\$ 1,030,636	\$ 689,348	\$ 341,288	67%	3,733	\$ 10
West Lincoln	\$ 379,797	\$ 223,122	\$ 156,675	59%	N/A	\$ 12
Tay	\$ 113,174	\$ -	\$ 113,174	0%	189	\$ 12
Lincoln	\$ 790,571	\$ 458,940	\$ 331,631	58%	10,779	\$ 14
Cobourg	\$ 1,557,398	\$ 1,203,895	\$ 353,503	77%	N/A	\$ 19
Whitby	\$ 9,558,128	\$ 7,274,341	\$ 2,283,787	76%	533	\$ 22
Kingston	\$ 5,363,992	\$ 2,700,671	\$ 2,663,321	50%	403	\$ 22
Welland	\$ 1,715,665	\$ 467,510	\$ 1,248,155	27%	469	\$ 25
Kitchener	\$ 11,610,917	\$ 6,219,868	\$ 5,391,049	54%	715	\$ 26
Barrie	\$ 6,893,972	\$ 3,512,562	\$ 3,381,410	51%	389	\$ 26
Sarnia	\$ 3,621,328	\$ 1,543,111	\$ 2,078,217	43%	849	\$ 28
Brantford	\$ 5,161,091	\$ 2,499,184	\$ 2,661,907	48%	602	\$ 29
Pelham	\$ 649,753	\$ 161,884	\$ 487,869	25%	418	\$ 29
Guelph	\$ 7,744,792	\$ 4,088,766	\$ 3,656,026	53%	493	\$ 31
St. Thomas	\$ 1,160,352	\$ -	\$ 1,160,352	0%	5,610	\$ 32
Oakville	\$ 5,750,085	\$ 149,993	\$ 5,600,092	3%	845	\$ 32
Thorold	\$ 1,161,619	\$ 526,449	\$ 635,170	45%	716	\$ 34
Vaughan	\$ 9,270,939	\$ 782,615	\$ 8,488,324	8%	340	\$ 34
Wilmot	\$ 1,005,812	\$ 432,225	\$ 573,587	43%	N/A	\$ 35
Caledon	\$ 4,987,619	\$ 2,634,340	\$ 2,353,279	53%	626	\$ 35
Grimsby	\$ 1,622,791	\$ 759,310	\$ 863,481	47%	6,270	\$ 36
Peterborough	\$ 7,371,022	\$ 4,577,895	\$ 2,793,127	62%	N/A	\$ 37
Port Colborne	\$ 1,203,735	\$ 495,154	\$ 708,581	41%	483	\$ 37
Markham	\$ 9,579,432	\$ -	\$ 9,579,432	0%	413	\$ 37
Burlington	\$ 9,956,298	\$ 3,276,252	\$ 6,680,046	33%	N/A	\$ 38
Prince Edward County	\$ 1,393,698	\$ 394,332	\$ 999,366	28%	365	\$ 38
Toronto	\$ 104,273,225	\$ 3,685,691	\$ 100,587,534	4%	263	\$ 39
North Bay	\$ 3,251,126	\$ 1,151,084	\$ 2,100,042	35%	238	\$ 39
Woolwich	\$ 1,593,328	\$ 809,085	\$ 784,243	51%	N/A	\$ 40
Pickering	\$ 7,033,121	\$ 3,110,512	\$ 3,922,609	44%	443	\$ 40
Amherstburg	\$ 865,292	\$ -	\$ 865,292	0%	1,777	\$ 40
Halton Hills	\$ 4,257,006	\$ 1,895,833	\$ 2,361,173	45%	561	\$ 41
Mississauga	\$ 34,825,003	\$ 4,063,067	\$ 30,761,936	12%	274	\$ 42
Cambridge	\$ 8,275,613	\$ 3,097,498	\$ 5,178,115	37%	328	\$ 42
Central Elgin	\$ 998,714	\$ 419,789	\$ 578,925	42%	477	\$ 44
Gravenhurst	\$ 541,397	\$ 14,849	\$ 526,548	3%	N/A	\$ 44
Hamilton	\$ 24,321,658	\$ 1,344,688	\$ 22,976,970	6%	239	\$ 44
Thunder Bay	\$ 8,591,836	\$ 3,605,080	\$ 4,986,756	42%	531	\$ 45
Sudbury	\$ 11,900,054	\$ 4,653,414	\$ 7,246,640	39%	996	\$ 45
Fort Erie	\$ 2,119,444	\$ 759,896	\$ 1,359,548	36%	805	\$ 45
St. Catharines	\$ 6,811,486	\$ 574,136	\$ 6,237,350	8%	4,083	\$ 47
Chatham-Kent	\$ 5,991,985	\$ 889,163	\$ 5,102,822	15%	536	\$ 47
Milton	\$ 4,594,512	\$ 1,822,142	\$ 2,772,370	40%	760	\$ 47
Niagara Falls	\$ 3,943,242	\$ -	\$ 3,943,242	0%	2,662	\$ 47
Oshawa	\$ 8,379,373	\$ 1,275,152	\$ 7,104,221	15%	405	\$ 48
London	\$ 17,992,583	\$ 785,858	\$ 17,206,725	4%	347	\$ 48
Aurora	\$ 3,838,501	\$ 1,508,702	\$ 2,329,799	39%	N/A	\$ 49
Ottawa	\$ 42,037,057	\$ 661,555	\$ 41,375,502	2%	N/A	\$ 50
Tecumseh	\$ 1,791,240	\$ 388,098	\$ 1,403,142	22%	496	\$ 51
Sault Ste. Marie	\$ 5,177,046	\$ 1,153,280	\$ 4,023,766	22%	3,128	\$ 53
Ajax	\$ 9,649,999	\$ 4,650,950	\$ 4,999,049	48%	456	\$ 58
Orangeville	\$ 3,217,141	\$ 1,526,574	\$ 1,690,567	47%	1	\$ 58



## Recreation Facilities—Other (cont'd)

Municipality	Recreation Facilities - Other Expenditures	Recreation Facilities - Other Revenues	Net Expenditures	Revenues as % of Expend.	MPMP Sq. meters of recreation facility per 1,000 persons	Recreation Facilities - Other Net Expenditures per Capita
Wellesley	\$ 1,065,791	\$ 453,784	\$ 612,007	43%	N/A	\$ 59
Brampton	\$ 28,739,251	\$ 4,301,190	\$ 24,438,061	15%	231	\$ 59
Wasaga Beach	\$ 1,087,659	\$ 87,475	\$ 1,000,184	8%	27,363	\$ 60
Belleville	\$ 4,544,135	\$ 1,539,175	\$ 3,004,960	34%	525	\$ 62
Niagara-on-the-Lake	\$ 1,001,187	\$ 72,317	\$ 928,870	7%	397	\$ 62
Newmarket	\$ 6,922,395	\$ 1,729,929	\$ 5,192,466	25%	312	\$ 66
Stratford	\$ 2,142,432	\$ 70,037	\$ 2,072,395	3%	817	\$ 66
Timmins	\$ 3,983,006	\$ 1,105,334	\$ 2,877,672	28%	N/A	\$ 67
Clarington	\$ 7,463,950	\$ 1,922,973	\$ 5,540,977	26%	318	\$ 68
King	\$ 1,364,254	\$ -	\$ 1,364,254	0%	528	\$ 68
Georgina	\$ 4,768,312	\$ 1,403,619	\$ 3,364,693	29%	N/A	\$ 73
Windsor	\$ 19,143,597	\$ 2,456,438	\$ 16,687,159	13%	534	\$ 75
Collingwood	\$ 1,482,796	\$ 199,701	\$ 1,283,095	13%	3,199	\$ 77
Waterloo	\$ 14,215,290	\$ 6,199,152	\$ 8,016,138	44%	569	\$ 82
Cornwall	\$ 4,079,810	\$ 34,519	\$ 4,045,291	1%	1,016	\$ 86
Bracebridge	\$ 1,489,801	\$ 144,295	\$ 1,345,506	10%	N/A	\$ 92
Leamington	\$ 3,083,158	\$ -	\$ 3,083,158	0%	469	\$ 105
Huntsville	\$ 2,052,794	\$ 40,986	\$ 2,011,808	2%	N/A	\$ 106
Whitchurch-Stouffville	\$ 2,876,120	\$ 39,105	\$ 2,837,015	1%	500	\$ 111
East Gwillimbury	\$ 2,681,127	\$ 1,038	\$ 2,680,089	0%	N/A	\$ 118
Orillia	\$ 5,986,922	\$ 864,677	\$ 5,122,245	14%	288	\$ 168
Average				29%		\$ 48

### Recreation Programming and Facilities (Combined)

This provides a consolidated summary of recreation programming and facilities to improve consistencies in the comparisons.

Municipality	Recreation Facilities - Other Net Expenditures per Capita	Recreation Facilities - Golf, Marina, Ski Hill Net Expenditures per Capita	Recreation Programs Net Expenditures per Capita	Total Net Expend. Recreation Programs and Facilities Combined per Capita
Richmond Hill	\$ (19)	\$ -	\$ 16	\$ (3)
Lakeshore	\$ 4	\$ 2	\$ 0	\$ 6
King	\$ 68	\$ (59)	\$ (1)	\$ 8
West Lincoln	\$ 12	\$ 1	\$ 0	\$ 13
Kawartha Lakes	\$ -	\$ 13	\$ 3	\$ 16
St. Thomas	\$ 32	\$ -	\$ (13)	\$ 18
Innisfil	\$ 10	\$ -	\$ 9	\$ 19
Amherstburg	\$ 40	\$ 1	\$ (20)	\$ 21
Tay	\$ 12	\$ -	\$ 12	\$ 24
Pelham	\$ 29	\$ -	\$ (3)	\$ 26
Cobourg	\$ 19	\$ -	\$ 8	\$ 27
Whitby	\$ 22	\$ -	\$ 8	\$ 29
Lincoln	\$ 14	\$ -	\$ 16	\$ 31
Welland	\$ 25	\$ -	\$ 7	\$ 31
Markham	\$ 37	\$ (0)	\$ (4)	\$ 33
Sarnia	\$ 28	\$ 0	\$ 5	\$ 34
Thorold	\$ 34	\$ -	\$ 0	\$ 34
Kingston	\$ 22	\$ 4	\$ 12	\$ 38
Woolwich	\$ 40	\$ -	\$ (1)	\$ 39
Vaughan	\$ 34	\$ 0	\$ 6	\$ 40
Prince Edward County	\$ 38	\$ 1	\$ 3	\$ 41
Port Colborne	\$ 37	\$ 6	\$ -	\$ 43
Barrie	\$ 26	\$ 0	\$ 18	\$ 45
Central Elgin	\$ 44	\$ -	\$ 1	\$ 45
Niagara Falls	\$ 47	\$ -	\$ (1)	\$ 46
Grimsby	\$ 36	\$ -	\$ 11	\$ 47
Fort Erie	\$ 45	\$ -	\$ 2	\$ 48
Peterborough	\$ 37	\$ 2	\$ 10	\$ 49
Brantford	\$ 29	\$ 4	\$ 17	\$ 50
Mississauga	\$ 42	\$ 1	\$ 7	\$ 51
Tecumseh	\$ 51	\$ -	\$ 0	\$ 51
Guelph	\$ 31	\$ -	\$ 21	\$ 52
Caledon	\$ 35	\$ -	\$ 17	\$ 52
Leamington	\$ 105	\$ 1	\$ (54)	\$ 53
Orangeville	\$ 58	\$ -	\$ (5)	\$ 53
Wilmot	\$ 35	\$ -	\$ 18	\$ 53
Oakville	\$ 32	\$ -	\$ 22	\$ 54
Halton Hills	\$ 41	\$ -	\$ 14	\$ 55
Kitchener	\$ 26	\$ 0	\$ 29	\$ 55
Aurora	\$ 49	\$ -	\$ 9	\$ 58
Wellesley	\$ 59	\$ -	\$ -	\$ 59
Cambridge	\$ 42	\$ -	\$ 17	\$ 59

## Recreation Programming and Facilities (Combined cont'd)

Municipality	Recreation Facilities - Other Net Expenditures per Capita	Recreation Facilities - Golf, Marina, Ski Hill Net Expenditures per Capita	Recreation Programs Net Expenditures per Capita	Total Net Expend. Recreation Programs and Facilities Combined per Capita
Thunder Bay	\$ 45	\$ 1	\$ 15	\$ 60
Pickering	\$ 40	\$ -	\$ 20	\$ 60
St. Catharines	\$ 47	\$ 0	\$ 13	\$ 60
Chatham-Kent	\$ 47	\$ 0	\$ 14	\$ 61
Belleville	\$ 62	\$ -	\$ 1	\$ 62
Milton	\$ 47	\$ -	\$ 16	\$ 63
Sault Ste. Marie	\$ 53	\$ 2	\$ 9	\$ 63
Sudbury	\$ 45	\$ 1	\$ 17	\$ 64
Hamilton	\$ 44	\$ 0	\$ 20	\$ 64
North Bay	\$ 39	\$ 5	\$ 20	\$ 64
London	\$ 48	\$ 2	\$ 15	\$ 65
Gravenhurst	\$ 44	\$ -	\$ 21	\$ 65
Burlington	\$ 38	\$ 3	\$ 27	\$ 67
Timmins	\$ 67	\$ -	\$ 1	\$ 67
Niagara-on-the-Lake	\$ 62	\$ -	\$ 7	\$ 69
Wasaga Beach	\$ 60	\$ -	\$ 10	\$ 70
Ajax	\$ 58	\$ -	\$ 16	\$ 74
Whitchurch-Stouffville	\$ 111	\$ -	\$ (36)	\$ 75
Oshawa	\$ 48	\$ -	\$ 28	\$ 76
Brampton	\$ 59	\$ 0	\$ 17	\$ 77
Ottawa	\$ 50	\$ -	\$ 27	\$ 77
Clarington	\$ 68	\$ -	\$ 12	\$ 80
Collingwood	\$ 77	\$ -	\$ 4	\$ 82
Toronto	\$ 39	\$ (1)	\$ 48	\$ 86
East Gwillimbury	\$ 118	\$ -	\$ (32)	\$ 86
Windsor	\$ 75	\$ 2	\$ 11	\$ 89
Georgina	\$ 73	\$ 0	\$ 19	\$ 92
Newmarket	\$ 66	\$ -	\$ 27	\$ 93
Cornwall	\$ 86	\$ 2	\$ 6	\$ 94
Stratford	\$ 66	\$ 10	\$ 21	\$ 97
Waterloo	\$ 82	\$ (1)	\$ 26	\$ 107
Huntsville	\$ 106	\$ -	\$ 6	\$ 112
Bracebridge	\$ 92	\$ -	\$ 26	\$ 118
Orillia	\$ 168	\$ 3	\$ 25	\$ 196
<b>Average</b>				\$ 57

### Parks, Recreation Programming and Facilities (Combined) - MPMP Operating

Municipality	MPMP Parks Operating Costs per Person	MPMP Recreation Programs Operating Costs per Person	MPMP Recreation Facilities Operating Costs per Person	MPMP Subtotal per Person
Lakeshore	\$ 12	\$ 3	\$ 25	\$ 39
West Lincoln	\$ 20	\$ 2	\$ 28	\$ 50
Tay	\$ 28	\$ 19	\$ 12	\$ 59
Amherstburg	\$ 25		\$ 39	\$ 64
Pelham	\$ 27	\$ 4	\$ 35	\$ 66
Innisfil	\$ 21	\$ 15	\$ 33	\$ 70
Kawartha Lakes	\$ 16	\$ 11	\$ 44	\$ 70
London	\$ 19	\$ 26	\$ 28	\$ 74
St. Thomas	\$ 40	\$ 5	\$ 29	\$ 75
Prince Edward County	\$ 16	\$ 5	\$ 58	\$ 80
Tecumseh	\$ 24	\$ 1	\$ 55	\$ 80
Sarnia	\$ 44	\$ 6	\$ 30	\$ 81
St. Catharines	\$ 39	\$ 8	\$ 36	\$ 83
Markham	\$ 24	\$ 25	\$ 36	\$ 85
Kingston	\$ 33	\$ 16	\$ 38	\$ 87
Woolwich				\$ 90
Leamington	\$ 15	\$ -	\$ 77	\$ 92
Fort Erie	\$ 32	\$ 3	\$ 57	\$ 92
Chatham-Kent	\$ 21	\$ 21	\$ 51	\$ 93
Hamilton	\$ 28	\$ 25	\$ 40	\$ 94
Lincoln	\$ 33	\$ 25	\$ 37	\$ 95
Grimsby	\$ 28	\$ 18	\$ 53	\$ 99
Whitby	\$ 24	\$ 7	\$ 68	\$ 99
Niagara Falls	\$ 37	\$ 15	\$ 47	\$ 99
Welland	\$ 55	\$ 12	\$ 34	\$ 101
Mississauga	\$ 27	\$ 24	\$ 50	\$ 101
Vaughan	\$ 27	\$ 37	\$ 38	\$ 103
Wasaga Beach	\$ 29	\$ 24	\$ 51	\$ 104
King	\$ 23	\$ 18	\$ 63	\$ 104
Central Elgin	\$ 38	\$ 2	\$ 65	\$ 105
Guelph	\$ 32	\$ 25	\$ 50	\$ 106
Sault Ste. Marie	\$ 41	\$ 9	\$ 56	\$ 106
Toronto	\$ 42	\$ 39	\$ 26	\$ 107
Cambridge	\$ 37	\$ 17	\$ 52	\$ 107
Barrie	\$ 31	\$ 36	\$ 44	\$ 111
East Gwillimbury		\$ 10	\$ 101	\$ 111
Timmins	\$ 27	\$ 4	\$ 81	\$ 112
Niagara-on-the-Lake	\$ 50	\$ 9	\$ 59	\$ 118
Clarington	\$ 16	\$ 16	\$ 86	\$ 118
Kitchener	\$ 39	\$ 35	\$ 45	\$ 118

**Parks, Recreation Programming and Facilities (Combined) -  
MPMP Operating (cont'd)**

<b>Municipality</b>	<b>MPMP Parks Operating Costs per Person</b>	<b>MPMP Recreation Programs Operating Costs per Person</b>	<b>MPMP Recreation Facilities Operating Costs per Person</b>	<b>MPMP Subtotal per Person</b>
Orillia	\$ 39	\$ 39	\$ 43	\$ 121
Sudbury	\$ 34	\$ 18	\$ 69	\$ 121
Port Colborne	\$ 58		\$ 65	\$ 123
Pickering	\$ 26	\$ 36	\$ 61	\$ 123
Whitchurch-Stouffville	\$ 10	\$ 25	\$ 92	\$ 127
Oakville	\$ 46	\$ 46	\$ 35	\$ 127
Milton	\$ 28	\$ 38	\$ 62	\$ 128
Brantford	\$ 46	\$ 31	\$ 52	\$ 129
Newmarket	\$ 25	\$ 42	\$ 62	\$ 129
Halton Hills	\$ 24	\$ 41	\$ 64	\$ 129
Oshawa	\$ 51	\$ 49	\$ 31	\$ 131
Georgina	\$ 39	\$ 19	\$ 74	\$ 132
Burlington	\$ 34	\$ 46	\$ 54	\$ 133
Bracebridge	\$ 18	\$ 78	\$ 37	\$ 134
Ottawa	\$ 28	\$ 58	\$ 48	\$ 134
Brampton	\$ 42	\$ 27	\$ 66	\$ 134
North Bay	\$ 49	\$ 33	\$ 53	\$ 135
Stratford	\$ 44	\$ 25	\$ 67	\$ 137
Richmond Hill	\$ 49	\$ 39	\$ 50	\$ 139
Ajax	\$ 38	\$ 23	\$ 78	\$ 139
Orangeville	\$ 16	\$ 9	\$ 116	\$ 140
Caledon	\$ 31	\$ 42	\$ 70	\$ 144
Thunder Bay	\$ 55	\$ 20	\$ 83	\$ 158
Belleville	\$ 44	\$ 10	\$ 90	\$ 144
Windsor	\$ 47	\$ 12	\$ 87	\$ 147
Waterloo	\$ 36	\$ 29	\$ 86	\$ 151
Cornwall	\$ 21	\$ 54	\$ 82	\$ 157
Thorold	\$ 26	\$ 59	\$ 85	\$ 171
Collingwood	\$ 84	\$ 34	\$ 83	\$ 200
<b>Average</b>				\$ 111

## Library

Municipality	Population Range	Net Expenditures	Revenues as % of Expend.	Library MPMP Cost/Use	Library MPMP Uses/ Person	Library Net Expend. per capita
Woolwich	under 20,000	\$ 11,396	1%	N/A	N/A	\$ 1
Central Elgin	under 20,000	\$ 14,984	0%	N/A	N/A	\$ 1
Amherstburg	20,000 - 49,000	\$ 62,683	0%	N/A	N/A	\$ 3
Sarnia	50,000 - 99,999	\$ 239,366	0%	N/A	N/A	\$ 3
Wellesley	under 20,000	\$ 47,427	0%	N/A		\$ 5
Wasaga Beach	under 20,000	\$ 239,118	16%	\$ 0.44	8.8	\$ 14
West Lincoln	under 20,000	\$ 211,002	19%	\$ 2.15	N/A	\$ 16
Kawartha Lakes	50,000 - 99,999	\$ 1,181,492	15%	\$ 1.60	12.6	\$ 16
Peterborough	50,000 - 99,999	\$ 1,725,032	12%	N/A		\$ 23
Brampton	100,000 +	\$ 10,312,957	4%	\$ 1.33	17.4	\$ 25
Whitchurch-Stouffville	20,000 - 49,000	\$ 641,183	11%	\$ 1.45	19.6	\$ 25
Timmins	20,000 - 49,000	\$ 1,107,801	10%	\$ 5.62	28.2	\$ 26
Thorold	under 20,000	\$ 496,688	11%	N/A	N/A	\$ 26
Prince Edward County	20,000 - 49,000	\$ 712,717	18%	\$ 1.86	15.5	\$ 27
Welland	50,000 - 99,999	\$ 1,362,155	20%	N/A		\$ 27
Barrie	100,000 +	\$ 3,655,879	2%	\$ 1.38	28.0	\$ 28
Port Colborne	under 20,000	\$ 551,402	11%	\$ 1.94	15.2	\$ 29
Huntsville	under 20,000	\$ 570,102	12%			\$ 30
Chatham-Kent	100,000 +	\$ 3,272,664	10%	\$ 1.99	17.1	\$ 30
Georgina	20,000 - 49,000	\$ 1,407,145	9%	\$ 3.41	9.3	\$ 31
Lincoln	20,000 - 49,000	\$ 714,273	9%	\$ 0.77	50.9	\$ 31
Tay	under 20,000	\$ 291,103	15%	\$ 2.11	16.4	\$ 31
Gravenhurst	under 20,000	\$ 372,054	14%			\$ 31
Clarington	50,000 - 99,999	\$ 2,546,323	6%	\$ 1.90	14.4	\$ 31
Caledon	50,000 - 99,999	\$ 2,094,747	4%	\$ 2.75	13.9	\$ 31
Niagara-on-the-Lake	under 20,000	\$ 476,886	10%	\$ 1.91	15.1	\$ 32
North Bay	50,000 - 99,999	\$ 1,728,540	7%	\$ 1.27	26.1	\$ 32
St. Catharines	100,000 +	\$ 4,293,784	10%	\$ 1.38	24.6	\$ 32
Pelham	under 20,000	\$ 544,913	13%	\$ 2.11	41.3	\$ 33
Newmarket	50,000 - 99,999	\$ 2,601,443	5%	\$ 2.30	11.4	\$ 33
Mississauga	100,000 +	\$ 24,414,007	4%	\$ 1.76	20.7	\$ 33
Halton Hills	50,000 - 99,999	\$ 1,986,540	6%	\$ 1.16	33.0	\$ 34
Ajax	50,000 - 99,999	\$ 2,977,193	8%	\$ 2.25	15.0	\$ 35
Fort Erie	20,000 - 49,000	\$ 1,053,107	8%	\$ 1.99	19.3	\$ 35
Bracebridge	under 20,000	\$ 519,740	25%	N/A		\$ 36
Markham	100,000 +	\$ 9,387,847	7%	\$ 0.97	38.9	\$ 36
Brantford	50,000 - 99,999	\$ 3,400,434	11%	\$ 1.90	20.0	\$ 37
Waterloo	50,000 - 99,999	\$ 3,613,729	4%	\$ 1.48	23.1	\$ 37
Whitby	100,000 +	\$ 3,889,097	5%	\$ 1.45	18.9	\$ 37
Windsor	100,000 +	\$ 8,285,530	2%	\$ 2.12	17.8	\$ 37
Belleville	20,000 - 49,000	\$ 1,844,090	10%	\$ 3.23	9.8	\$ 38
Sault Ste. Marie	50,000 - 99,999	\$ 2,879,187	14%	\$ 2.72	13.8	\$ 38
Kitchener	100,000 +	\$ 8,019,717	5%	\$ 1.75	22.6	\$ 39
Vaughan	100,000 +	\$ 9,983,714	2%	\$ 1.74	20.8	\$ 40
Sudbury	100,000 +	\$ 6,425,375	7%	\$ 1.83	23.4	\$ 40
Orillia	20,000 - 49,000	\$ 1,234,502	17%	\$ 2.46	16.9	\$ 40
Orangeville	20,000 - 49,000	\$ 1,186,100	9%	\$ 2.80	46.9	\$ 41
Guelph	100,000 +	\$ 4,825,493	9%	\$ 1.58	28.6	\$ 41
St. Thomas	20,000 - 49,000	\$ 1,571,919	6%	\$ 2.29	20.4	\$ 43
Cornwall	20,000 - 49,000	\$ 2,007,667	11%	\$ 2.39	41.9	\$ 43
Burlington	100,000 +	\$ 7,706,570	4%	\$ 1.97	N/A	\$ 43

## Library (cont'd)

Municipality	Population Range	Net Expenditures	Revenues as % of Expend.	Library MPMP Cost/Use	Library MPMP Uses/Person	Library Net Expend. per capita
Kingston	100,000 +	\$ 5,281,832	18%	\$ 1.76	41.0	\$ 44
Thunder Bay	100,000 +	\$ 4,914,144	4%	\$ 2.04	23.2	\$ 44
Richmond Hill	100,000 +	\$ 7,758,030	2%	\$ 1.90	44.1	\$ 45
Oakville	100,000 +	\$ 7,875,694	3%	\$ 1.45	33.9	\$ 45
Milton	50,000 - 99,999	\$ 2,705,051	2%	\$ 2.50	13.7	\$ 46
Cambridge	100,000 +	\$ 5,646,009	10%	\$ 1.86	20.3	\$ 46
Hamilton	100,000 +	\$ 23,947,138	7%	\$ 1.90	24.6	\$ 46
Innisfil	20,000 - 49,000	\$ 1,529,975	5%	\$ 2.40	44.3	\$ 47
Oshawa	100,000 +	\$ 7,063,596	1%	\$ 3.95	11.5	\$ 47
Grimsby	20,000 - 49,000	\$ 1,126,044	7%	\$ 1.82	22.5	\$ 47
Pickering	50,000 - 99,999	\$ 4,679,737	7%	\$ 1.72	28.8	\$ 47
Ottawa	100,000 +	\$ 39,643,527	6%	\$ 2.01	22.6	\$ 48
Niagara Falls	50,000 - 99,999	\$ 4,048,605	1%	\$ 0.84	59.6	\$ 48
King	under 20,000	\$ 977,696	10%	\$ 1.94	26.5	\$ 49
Stratford	20,000 - 49,000	\$ 1,538,190	9%	\$ 1.79	31.7	\$ 49
Aurora	20,000 - 49,000	\$ 2,406,950	3%	N/A	N/A	\$ 50
London	100,000 +	\$ 18,796,258	8%	\$ 1.73	27.2	\$ 52
Toronto	100,000 +	\$ 148,760,694	7%	\$ 1.73	32.9	\$ 57
East Gwillimbury	20,000 - 49,000	\$ 1,295,455	2%	\$ 2.43	14.0	\$ 57
Collingwood	under 20,000	\$ 977,116	6%	\$ 2.36	26.3	\$ 59
Average			8%	\$ 1.99	24.3	\$ 35



## Cultural Services

Municipality	Cultural Services Expenditures	Cultural Services Revenues	Net Expenditures	Cultural Services Net Expenditures per Capita
Ajax	\$ 7,985	\$ -	\$ 7,985	\$ 0
Kawartha Lakes	\$ 10,459	\$ -	\$ 10,459	\$ 0
Wellesley	\$ 2,310	\$ -	\$ 2,310	\$ 0
Pelham	\$ 7,973	\$ -	\$ 7,973	\$ 0
Niagara Region	\$ 208,254	\$ -	\$ 208,254	\$ 0
Wasaga Beach	\$ 12,399	\$ -	\$ 12,399	\$ 1
Thorold	\$ 14,777	\$ -	\$ 14,777	\$ 1
Peel Region	\$ 1,241,659	\$ 166,500	\$ 1,075,159	\$ 1
Sudbury	\$ 169,747	\$ 14,497	\$ 155,250	\$ 1
Sarnia	\$ 79,283	\$ -	\$ 79,283	\$ 1
Halton Region	\$ 681,894	\$ 47,731	\$ 634,163	\$ 1
Oshawa	\$ 215,825	\$ -	\$ 215,825	\$ 1
Leamington	\$ 43,636	\$ -	\$ 43,636	\$ 1
Bracebridge	\$ 24,419	\$ 625	\$ 23,794	\$ 2
Aurora	\$ 109,920	\$ 21,998	\$ 87,922	\$ 2
Halton Hills	\$ 204,784	\$ 95,826	\$ 108,958	\$ 2
St. Thomas	\$ 100,088	\$ -	\$ 100,088	\$ 3
Amherstburg	\$ 70,383	\$ 10,006	\$ 60,377	\$ 3
Welland	\$ 164,996	\$ -	\$ 164,996	\$ 3
Pickering	\$ 437,798	\$ 94,101	\$ 343,697	\$ 3
Niagara Falls	\$ 380,749	\$ 69,967	\$ 310,782	\$ 4
Mississauga	\$ 3,106,224	\$ 238,081	\$ 2,868,143	\$ 4
Barrie	\$ 509,273	\$ -	\$ 509,273	\$ 4
King	\$ 102,046	\$ 1,341	\$ 100,705	\$ 5
Waterloo Region	\$ 2,680,271	\$ 238,713	\$ 2,441,558	\$ 5
Milton	\$ 307,505	\$ -	\$ 307,505	\$ 5
Belleville	\$ 309,477	\$ 35,524	\$ 273,953	\$ 6
Cornwall	\$ 264,200	\$ -	\$ 264,200	\$ 6
Cobourg	\$ 213,647	\$ 107,422	\$ 106,225	\$ 6
Sault Ste. Marie	\$ 495,569	\$ 32,391	\$ 463,178	\$ 6
Cambridge	\$ 1,192,122	\$ 434,780	\$ 757,342	\$ 6
Burlington	\$ 1,211,288	\$ 109,893	\$ 1,101,395	\$ 6
Clarington	\$ 625,694	\$ 116,947	\$ 508,747	\$ 6
Timmins	\$ 391,029	\$ 99,360	\$ 291,669	\$ 7
Wilmot	\$ 174,058	\$ 59,718	\$ 114,340	\$ 7
Georgina	\$ 449,998	\$ 102,560	\$ 347,438	\$ 8
Tecumseh	\$ 227,191	\$ 16,277	\$ 210,914	\$ 8
Lincoln	\$ 238,879	\$ 57,250	\$ 181,629	\$ 8
Newmarket	\$ 906,215	\$ 258,085	\$ 648,130	\$ 8
North Bay	\$ 445,003	\$ -	\$ 445,003	\$ 8
Whitchurch-Stouffville	\$ 267,557	\$ 43,661	\$ 223,896	\$ 9
Prince Edward County	\$ 345,786	\$ 102,302	\$ 243,484	\$ 9
Orangeville	\$ 388,436	\$ 119,447	\$ 268,989	\$ 9
Brampton	\$ 4,705,044	\$ 811,420	\$ 3,893,624	\$ 9
Fort Erie	\$ 325,541	\$ 20,671	\$ 304,870	\$ 10
Port Colborne	\$ 258,957	\$ 61,297	\$ 197,660	\$ 10
Kingston	\$ 2,739,216	\$ 1,355,691	\$ 1,383,525	\$ 11

**Cultural Services (cont'd)**

Municipality	Cultural Services Expenditures	Cultural Services Revenues	Net Expenditures	Cultural Services Net Expenditures per Capita
Huntsville	\$ 337,051	\$ 119,296	\$ 217,755	\$ 11
Windsor	\$ 5,783,314	\$ 3,078,312	\$ 2,705,002	\$ 12
Markham	\$ 3,634,666	\$ 389,493	\$ 3,245,173	\$ 13
Hamilton	\$ 8,026,965	\$ 1,125,016	\$ 6,901,949	\$ 13
Chatham-Kent	\$ 1,971,253	\$ 467,494	\$ 1,503,759	\$ 14
St. Catharines	\$ 1,947,978	\$ 103,167	\$ 1,844,811	\$ 14
Waterloo	\$ 1,523,316	\$ -	\$ 1,523,316	\$ 16
Peterborough	\$ 1,453,646	\$ 245,072	\$ 1,208,574	\$ 16
Kitchener	\$ 10,774,148	\$ 7,443,570	\$ 3,330,578	\$ 16
Guelph	\$ 3,307,177	\$ 1,279,052	\$ 2,028,125	\$ 17
Oakville	\$ 4,540,354	\$ 1,447,468	\$ 3,092,886	\$ 18
London	\$ 7,401,379	\$ 973,821	\$ 6,427,558	\$ 18
Vaughan	\$ 4,657,434	\$ 156,796	\$ 4,500,638	\$ 18
Thunder Bay	\$ 5,106,995	\$ 3,081,476	\$ 2,025,519	\$ 18
Stratford	\$ 602,819	\$ 2,399	\$ 600,420	\$ 19
Collingwood	\$ 391,610	\$ 46,248	\$ 345,362	\$ 21
Ottawa	\$ 19,866,551	\$ 2,008,528	\$ 17,858,023	\$ 21
Niagara-on-the-Lake	\$ 338,522	\$ -	\$ 338,522	\$ 23
Grimsby	\$ 659,039	\$ 120,677	\$ 538,362	\$ 23
Brantford	\$ 3,620,814	\$ 970,979	\$ 2,649,835	\$ 29
Toronto	\$ 128,661,505	\$ 47,839,837	\$ 80,821,668	\$ 31
Orillia	\$ 1,560,956	\$ 574,476	\$ 986,480	\$ 32
<b>Average</b>				\$ 9

## Planning

Municipality	Expenditures Planning and Zoning	Revenues Planning and Zoning	Net Expenditures Planning and Zoning	Revenues as a % of Expenditures	Net Expenditures Planning and Zoning Per Capita
Stratford	\$ 63,472	\$ 104,649	\$ (41,177)	165%	\$ (1)
Sarnia	\$ 664,858	\$ 503,456	\$ 161,402	76%	\$ 2
Wilmot	\$ 262,821	\$ 214,708	\$ 48,113	82%	\$ 3
Orangeville	\$ 289,003	\$ 127,432	\$ 161,571	44%	\$ 6
Leamington	\$ 258,826	\$ 82,638	\$ 176,188	32%	\$ 6
Kawartha Lakes	\$ 821,188	\$ 370,773	\$ 450,415	45%	\$ 6
Sault Ste. Marie	\$ 472,113	\$ -	\$ 472,113	0%	\$ 6
Cobourg	\$ 215,330	\$ 94,805	\$ 120,525	44%	\$ 6
Grimsby	\$ 338,910	\$ 169,069	\$ 169,841	50%	\$ 7
St. Thomas	\$ 427,221	\$ 163,405	\$ 263,816	38%	\$ 7
Guelph	\$ 1,548,517	\$ 612,383	\$ 936,134	40%	\$ 8
Hamilton	\$ 8,856,070	\$ 4,389,643	\$ 4,466,427	50%	\$ 9
Toronto	\$ 38,402,949	\$ 14,883,093	\$ 23,519,856	39%	\$ 9
Belleville	\$ 562,968	\$ 122,164	\$ 440,804	22%	\$ 9
Kingston	\$ 1,591,054	\$ 487,974	\$ 1,103,080	31%	\$ 9
Barrie	\$ 1,384,636	\$ 115,215	\$ 1,269,421	8%	\$ 10
Whitby	\$ 1,449,496	\$ 418,564	\$ 1,030,932	29%	\$ 10
Markham	\$ 6,040,180	\$ 3,496,963	\$ 2,543,217	58%	\$ 10
Fort Erie	\$ 494,766	\$ 196,621	\$ 298,145	40%	\$ 10
Milton	\$ 1,968,025	\$ 1,375,559	\$ 592,466	70%	\$ 10
Mississauga	\$ 9,294,567	\$ 1,812,842	\$ 7,481,725	20%	\$ 10
Wasaga Beach	\$ 926,255	\$ 752,560	\$ 173,695	81%	\$ 10
Thunder Bay	\$ 1,362,043	\$ 199,548	\$ 1,162,495	15%	\$ 10
Newmarket	\$ 1,128,644	\$ 285,296	\$ 843,348	25%	\$ 11
Wellesley	\$ 122,779	\$ 8,794	\$ 113,985	7%	\$ 11
Amherstburg	\$ 288,084	\$ 40,315	\$ 247,769	14%	\$ 11
Halton Hills	\$ 1,070,674	\$ 384,984	\$ 685,690	36%	\$ 12
Chatham-Kent	\$ 1,880,089	\$ 578,235	\$ 1,301,854	31%	\$ 12
Prince Edward County	\$ 583,558	\$ 258,434	\$ 325,124	44%	\$ 12
Ajax	\$ 2,409,389	\$ 1,340,676	\$ 1,068,713	56%	\$ 12
Pelham	\$ 274,817	\$ 60,203	\$ 214,614	22%	\$ 13
London	\$ 5,605,403	\$ 958,584	\$ 4,646,819	17%	\$ 13
Niagara Falls	\$ 1,277,145	\$ 152,992	\$ 1,124,153	12%	\$ 13
Cornwall	\$ 667,232	\$ 34,784	\$ 632,448	5%	\$ 13
Sudbury	\$ 2,588,373	\$ 346,395	\$ 2,241,978	13%	\$ 14
Thorold	\$ 313,871	\$ 44,746	\$ 269,125	14%	\$ 14
Lakeshore	\$ 523,554	\$ 69,926	\$ 453,628	13%	\$ 14
St. Catharines	\$ 2,139,217	\$ 196,455	\$ 1,942,762	9%	\$ 15
Orillia	\$ 571,469	\$ 120,910	\$ 450,559	21%	\$ 15

## Planning (cont'd)

Municipality	Expenditures Planning and Zoning	Revenues Planning and Zoning	Net Expenditures Planning and Zoning	Revenues as a % of Expenditures	Net Expenditures Planning and Zoning Per Capita
Welland	\$ 893,293	\$ 132,035	\$ 761,258	15%	\$ 15
Port Colborne	\$ 341,716	\$ 41,619	\$ 300,097	12%	\$ 16
Woolwich	\$ 370,363	\$ 61,306	\$ 309,057	17%	\$ 16
Innisfil	\$ 650,404	\$ 134,624	\$ 515,780	21%	\$ 16
Lincoln	\$ 548,322	\$ 176,714	\$ 371,608	32%	\$ 16
Georgina	\$ 963,248	\$ 181,616	\$ 781,632	19%	\$ 17
Central Elgin	\$ 226,908	\$ -	\$ 226,908	0%	\$ 17
Burlington	\$ 4,091,839	\$ 1,051,041	\$ 3,040,798	26%	\$ 17
Oakville	\$ 4,990,442	\$ 1,982,140	\$ 3,008,302	40%	\$ 17
North Bay	\$ 1,118,812	\$ 143,545	\$ 975,267	13%	\$ 18
Vaughan	\$ 12,092,118	\$ 7,526,694	\$ 4,565,424	62%	\$ 18
Oshawa	\$ 3,046,014	\$ 263,330	\$ 2,782,684	9%	\$ 19
Pickering	\$ 2,018,310	\$ 179,632	\$ 1,838,678	9%	\$ 19
Kitchener	\$ 4,283,752	\$ 344,940	\$ 3,938,812	8%	\$ 19
Aurora	\$ 1,088,380	\$ 169,586	\$ 918,794	16%	\$ 19
Huntsville	\$ 566,888	\$ 197,325	\$ 369,563	35%	\$ 19
Richmond Hill	\$ 4,651,662	\$ 952,996	\$ 3,698,666	20%	\$ 21
East Gwillimbury	\$ 556,524	\$ 16,201	\$ 540,323	3%	\$ 24
Cambridge	\$ 3,343,599	\$ 406,725	\$ 2,936,874	12%	\$ 24
Timmins	\$ 1,089,941	\$ 45,406	\$ 1,044,535	4%	\$ 24
Waterloo	\$ 2,710,895	\$ 334,018	\$ 2,376,877	12%	\$ 24
King	\$ 634,984	\$ 139,165	\$ 495,819	22%	\$ 25
Clarington	\$ 2,495,363	\$ 323,821	\$ 2,171,542	13%	\$ 27
Windsor	\$ 6,356,578	\$ 385,697	\$ 5,970,881	6%	\$ 27
Tecumseh	\$ 803,779	\$ 40,093	\$ 763,686	5%	\$ 28
Collingwood	\$ 597,843	\$ 98,428	\$ 499,415	16%	\$ 30
Niagara-on-the-Lake	\$ 665,224	\$ 180,419	\$ 484,805	27%	\$ 32
Ottawa	\$ 32,880,326	\$ 5,760,948	\$ 27,119,378	18%	\$ 33
Tay	\$ 359,363	\$ 49,130	\$ 310,233	14%	\$ 33
West Lincoln	\$ 488,809	\$ 28,560	\$ 460,249	6%	\$ 34
Brantford	\$ 3,664,783	\$ 222,118	\$ 3,442,665	6%	\$ 37
Caledon	\$ 3,081,475	\$ 572,474	\$ 2,509,001	19%	\$ 38
Peterborough	\$ 3,502,621	\$ 442,492	\$ 3,060,129	13%	\$ 40
Brampton	\$ 20,940,220	\$ 3,873,082	\$ 17,067,138	18%	\$ 41
Whitchurch	\$ 1,674,155	\$ 550,447	\$ 1,123,708	33%	\$ 44
Bracebridge	\$ 968,404	\$ 22,799	\$ 945,605	2%	\$ 65
Gravenhurst	\$ 1,171,726	\$ 214,583	\$ 957,143	18%	\$ 80
Average				27%	\$ 18
Durham Region	\$ 4,521,997	\$ 790,391	\$ 3,731,606	17%	\$ 6
Halton Region	\$ 3,183,490	\$ 552,853	\$ 2,630,637	17%	\$ 6
Niagara Region	\$ 2,581,307	\$ 215,953	\$ 2,365,354	8%	\$ 5
Peel Region	\$ 3,171,483	\$ 162,971	\$ 3,008,512	5%	\$ 2
Waterloo Region	\$ 3,386,257	\$ 250,803	\$ 3,135,454	7%	\$ 6
York Region	\$ 5,014,269	\$ 500,269	\$ 4,514,000	10%	\$ 5
Muskoka District	\$ 1,114,798	\$ 174,885	\$ 939,913	16%	\$ 16
Average Region				12%	\$ 7

**Commercial and Industrial**

<b>Municipality</b>	<b>Total Expenditures LESS Unfunded Liabilities Commercial and Industrial</b>	<b>Commercial and Industrial Current Revenue</b>	<b>Net Expenditures</b>	<b>Revenue as % Expend.</b>	<b>Net Expend. Per Capita</b>
Richmond Hill	\$ 91,004	\$ 89,118	\$ 1,886	97.9%	\$ 0
Niagara-on-the-Lake	\$ 3,110	\$ -	\$ 3,110	0.0%	\$ 0
Pelham	\$ 14,416	\$ -	\$ 14,416	0.0%	\$ 1
Lincoln	\$ 26,014	\$ 1,600	\$ 24,414	6.2%	\$ 1
Central Elgin	\$ 20,856	\$ -	\$ 20,856	0.0%	\$ 2
Markham	\$ 428,272	\$ -	\$ 428,272	0.0%	\$ 2
Newmarket	\$ 141,851	\$ -	\$ 141,851	0.0%	\$ 2
Vaughan	\$ 1,086,416	\$ 470,020	\$ 616,396	43.3%	\$ 2
West Lincoln	\$ 40,211	\$ -	\$ 40,211	0.0%	\$ 3
Halton Hills	\$ 218,409	\$ 25,855	\$ 192,554	11.8%	\$ 3
Whitby	\$ 397,852	\$ -	\$ 397,852	0.0%	\$ 4
Lakeshore	\$ 135,614	\$ 10,990	\$ 124,624	8.1%	\$ 4
St. Thomas	\$ 159,698	\$ -	\$ 159,698	0.0%	\$ 4
Ajax	\$ 389,214	\$ 7,853	\$ 381,361	2.0%	\$ 4
Grimsby	\$ 115,882	\$ -	\$ 115,882	0.0%	\$ 5
Kitchener	\$ 1,103,796	\$ 58,563	\$ 1,045,233	5.3%	\$ 5
Mississauga	\$ 3,935,812	\$ 109,434	\$ 3,826,378	2.8%	\$ 5
Oshawa	\$ 824,041	\$ 9,947	\$ 814,094	1.2%	\$ 5
Georgina	\$ 254,978	\$ -	\$ 254,978	0.0%	\$ 6
Tecumseh	\$ 164,419	\$ (400)	\$ 164,819	-0.2%	\$ 6
Thorold	\$ 140,624	\$ 24,885	\$ 115,739	17.7%	\$ 6
Welland	\$ 405,081	\$ 81,372	\$ 323,709	20.1%	\$ 6
Milton	\$ 404,186	\$ -	\$ 404,186	0.0%	\$ 7
Oakville	\$ 1,287,594	\$ 92,871	\$ 1,194,723	7.2%	\$ 7
Burlington	\$ 1,768,020	\$ 511,117	\$ 1,256,903	28.9%	\$ 7
Barrie	\$ 1,241,352	\$ 119,114	\$ 1,122,238	9.6%	\$ 9
Waterloo	\$ 2,423,890	\$ 1,568,353	\$ 855,537	64.7%	\$ 9
Caledon	\$ 631,406	\$ 2,216	\$ 629,190	0.4%	\$ 9
Kawartha Lakes	\$ 798,405	\$ 93,295	\$ 705,110	11.7%	\$ 9
Woolwich	\$ 194,688	\$ -	\$ 194,688	0.0%	\$ 10
Toronto	\$ 26,776,986	\$ 55,053	\$ 26,721,933	0.2%	\$ 10
Ottawa	\$ 9,760,179	\$ 413,829	\$ 9,346,350	4.2%	\$ 11
Leamington	\$ 340,026	\$ 9,088	\$ 330,938	2.7%	\$ 11
Brampton	\$ 5,375,923	\$ 150,461	\$ 5,225,462	2.8%	\$ 13
Cambridge	\$ 1,635,362	\$ 10,994	\$ 1,624,368	0.7%	\$ 13
St. Catharines	\$ 2,123,331	\$ 298,564	\$ 1,824,767	14.1%	\$ 14
Hamilton	\$ 10,890,733	\$ 3,380,294	\$ 7,510,439	31.0%	\$ 14
Prince Edward County	\$ 440,300	\$ 57,338	\$ 382,962	13.0%	\$ 14
Sarnia	\$ 1,205,853	\$ -	\$ 1,205,853	0.0%	\$ 16
Bracebridge	\$ 423,313	\$ 183,813	\$ 239,500	43.4%	\$ 16
Belleville	\$ 930,053	\$ 28,315	\$ 901,738	3.0%	\$ 18

## Commercial and Industrial (cont'd)

Municipality	Total Expenditures LESS Unfunded Liabilities Commercial and Industrial	Commercial and Industrial Current Revenue	Net Expenditures	Revenue as % Expend.	Net Expend. Per Capita
Peterborough	\$ 1,962,794	\$ 540,478	\$ 1,422,316	27.5%	\$ 19
Clarington	\$ 1,617,064	\$ 87,667	\$ 1,529,397	5.4%	\$ 19
Huntsville	\$ 417,107	\$ 53,169	\$ 363,938	12.7%	\$ 19
Fort Erie	\$ 604,436	\$ 19,703	\$ 584,733	3.3%	\$ 19
Guelph	\$ 2,477,538	\$ 202,500	\$ 2,275,038	8.2%	\$ 19
Collingwood	\$ 349,159	\$ -	\$ 349,159	0.0%	\$ 21
Wasaga Beach	\$ 398,585	\$ 30,003	\$ 368,582	7.5%	\$ 22
Amherstburg	\$ 488,479	\$ -	\$ 488,479	0.0%	\$ 23
Port Colborne	\$ 1,039,125	\$ 547,607	\$ 491,518	52.7%	\$ 26
Cobourg	\$ 531,145	\$ 2,707	\$ 528,438	0.5%	\$ 28
Sudbury	\$ 6,172,759	\$ 1,433,974	\$ 4,738,785	23.2%	\$ 29
Cornwall	\$ 1,501,549	\$ 93,599	\$ 1,407,950	6.2%	\$ 30
Thunder Bay	\$ 3,995,544	\$ 611,578	\$ 3,383,966	15.3%	\$ 30
Orillia	\$ 975,207	\$ 40,871	\$ 934,336	4.2%	\$ 31
Chatham-Kent	\$ 3,669,272	\$ 309,551	\$ 3,359,721	8.4%	\$ 31
Kingston	\$ 3,748,914	\$ -	\$ 3,748,914	0.0%	\$ 31
Orangeville	\$ 1,053,639	\$ 129,683	\$ 923,956	12.3%	\$ 32
Niagara Falls	\$ 2,685,558	\$ 8,830	\$ 2,676,728	0.3%	\$ 32
Timmins	\$ 2,213,271	\$ 745,059	\$ 1,468,212	33.7%	\$ 34
London	\$ 18,222,080	\$ 4,872,393	\$ 13,349,687	26.7%	\$ 37
Stratford	\$ 1,443,546	\$ 75,925	\$ 1,367,621	5.3%	\$ 44
Windsor	\$ 10,327,718		\$ 10,327,718	0.0%	\$ 47
Sault Ste. Marie	\$ 4,917,708	\$ 88,693	\$ 4,829,015	1.8%	\$ 64
Brantford	\$ 6,249,589	\$ 288,582	\$ 5,961,007	4.6%	\$ 65
North Bay	\$ 3,925,009	\$ 454,542	\$ 3,470,467	11.6%	\$ 65
<b>Average</b>				11.0%	\$ 17
Region York	\$ 1,530,013	\$ 575,365	\$ 954,648	37.6%	\$ 1
Region Halton	\$ 839,932	\$ 200,811	\$ 639,121	23.9%	\$ 1
Region Durham	\$ 1,868,548	\$ 145,543	\$ 1,723,005	7.8%	\$ 3
District Muskoka	\$ 251,377	\$ -	\$ 251,377	0.0%	\$ 4
Region Niagara	\$ 1,966,139	\$ -	\$ 1,966,139	0.0%	\$ 5
<b>Average</b>				13.9%	\$ 3

## ***Select User Fees and Revenue Information***



Select User Fees &  
Revenue Information

Analyzing 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

- ***Development Charges***
- ***Building Permit Fees***
- ***Commercial Solid Waste Tipping Fees***
- ***Transit Fares***
- ***Penalties & Interest on Taxes and Other Fine Revenues per Capita***
- ***Licencing, Permits & Rents, etc. Per Capita***
- ***Gaming and Casino Revenues Per Capita***
- ***CRF Per Capita***



The ***User Fee and Revenue Information*** section of the report includes select user fees based on feedback received from the participating municipalities. In addition to a 2006 fee comparison, this section of the report also includes, a comparison of User Fee Revenues as a percentage of Total Expenditures (2005 FIRs) along with other sources of revenues such as CRF, gaming and other revenues. The following information is provided to assist municipalities in understanding some basic facts about each municipality included in the study.

### **User Fees as a % of Expenditures**

The accuracy of this indicator depends on the clear identification of all costs (direct and indirect) associated with a user charge supported activity. Across Ontario municipalities full activity based accounting is not always the practice, however, the following schedules provide a general indication of the extent to which a service is being recovered from user fees. User Fee policies also vary across municipalities to the extent to which costs should be recovered from fees.

### ***User Fees***

User fees and charges are voluntary payments (“voluntary” in the sense that they are paid only to the extent the individual chooses to use the service) that are used to finance municipal services such as water, sewerage, transit, recreational activities and miscellaneous activities. These charges are for a particular benefit that an individual receives. Another way to define user fees is that they must exhibit the following three characteristics:

- ◆ Separability—are costs easily identifiable and separate beneficiaries identifiable?
- ◆ Voluntarism—can the user voluntarily decide whether to use the service?
- ◆ Chargeability—can the costs be efficiently collected from the public?

The Province passed the new Municipal Act in December 2001, which came into force on January 1, 2003. The new 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 it
- ◆ 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 sewer 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. In the case of revisions to the existing by-law, either as a result of the termination of an existing by-law or in the event that the current by-law is amended prior to its expiry, 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 City of Hamilton, 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 Cities of Cornwall, Sault Ste. Marie, Thunder Bay, Timmins and the County of Prince Edward do not charge development charges
- There were no school board charges for the Region of Niagara, Belleville, Cavan-Millbrook-North Monaghan, Chatham-Kent, Cobourg, Essex County, Kawartha Lakes, Kingston, District of Muskoka, Norfolk, North Bay, Ottawa, Peterborough, Sarnia, St. Thomas, Stratford, Sudbury and Windsor
- There is a significant range in terms of development charges across the survey
- 14 municipalities have no municipal industrial development charges
- 8 municipalities have no municipal commercial development charges

## 2006 Development Charges

Total		Total Development Charges						
Municipality	Location	Single Semi-Detached Dwellings per unit	Multiples Dwelling 3+ per unit	Multiples Dwelling 1&2 per unit	Apartment units < 2 per unit	Apartment units >=2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
Cornwall	Eastern	none	none	none	none	none	none	none
Prince Edward County	Eastern	none	none	none	none	none	none	none
Sault Ste. Marie	North	none	none	none	none	none	none	none
Thunder Bay	North	none	none	none	none	none	none	none
Timmins	North	none	none	none	none	none	none	none
Norfolk	SouthWest	\$ 1,185	\$ 878	\$ 878	\$ 592	\$ 735	\$ 0.66	
Chatham-Kent	SouthWest	\$ 2,026	\$ 1,823	\$ 1,823	\$ 1,159	\$ 1,159	\$ 1.95	
Sudbury	North	\$ 2,612	\$ 1,577	\$ 1,577	\$ 1,577	\$ 1,577		
North Bay	North	\$ 3,626	\$ 3,031	\$ 3,031	\$ 1,298	\$ 2,057	\$ 0.62	\$ 0.62
Wainfleet	Niagara/Hamilton	\$ 4,788	\$ 3,724	\$ 3,724	\$ 2,660	\$ 2,660	\$ 3.20	\$ 2.20
Sarnia	SouthWest	\$ 4,852	\$ 3,512	\$ 3,512	\$ 2,472	\$ 2,472	\$ 3.98	\$ 3.29
Belleville	Eastern	\$ 5,270	\$ 3,684	\$ 3,684	\$ 2,551	\$ 3,225	\$ 2.21	
St. Thomas	SouthWest	\$ 5,878	\$ 4,891	\$ 4,891	\$ 2,898	\$ 3,457	\$ 3.62	
St. Catharines	Niagara/Hamilton	\$ 6,470	\$ 4,849	\$ 4,849	\$ 2,950	\$ 2,950	\$ 3.20	\$ 2.20
Cavan-M-N-M	Eastern	\$ 6,735	\$ 4,868	\$ 4,868	\$ 2,413	\$ 3,509	\$ 4.06	\$ 4.06
Central Elgin	SouthWest	\$ 7,613	\$ 7,613	\$ 7,613				
Kawartha Lakes	Eastern	\$ 8,105	\$ 8,105	\$ 8,105	\$ 8,105	\$ 8,105	\$ 1.37	\$ 1.37
Cobourg	Eastern	\$ 8,157	\$ 6,408	\$ 6,408	\$ 3,788	\$ 3,788	\$ 3.86	\$ 2.57
Brantford	SouthWest	\$ 8,164	\$ 5,786	\$ 5,786	\$ 3,588	\$ 5,889	\$ 5.51	\$ 4.83
Stratford	SouthWest	\$ 8,189	\$ 5,794	\$ 5,794	\$ 3,090	\$ 4,636	\$ 1.43	
Amherstburg	SouthWest	\$ 8,229	\$ 7,759	\$ 7,759	\$ 7,377	\$ 7,377		
Port Colborne	Niagara/Hamilton	\$ 8,760	\$ 6,590	\$ 6,590	\$ 4,644	\$ 5,386	\$ 4.46	\$ 3.20
Wellesley	SouthWest	\$ 8,818	\$ 7,180	\$ 7,180	\$ 5,940	\$ 5,940	\$ 4.04	\$ 4.04
Windsor	SouthWest	\$ 9,006	\$ 7,641	\$ 7,641	\$ 4,639	\$ 4,639	\$ 1.70	\$ 1.70
Tecumseh	SouthWest	\$ 9,019	\$ 7,001	\$ 7,001	\$ 3,736	\$ 5,728	\$ 3.76	\$ 3.76
Thorold	Niagara/Hamilton	\$ 9,284	\$ 7,236	\$ 7,236	\$ 5,048	\$ 5,048	\$ 4.40	\$ 2.20
Kingston	Eastern	\$ 9,285	\$ 7,582	\$ 7,582	\$ 4,506	\$ 5,796	\$ 8.19	\$ 8.19
Welland	Niagara/Hamilton	\$ 9,288	\$ 7,502	\$ 7,502	\$ 4,603	\$ 5,581	\$ 3.20	\$ 2.20
Lakeshore	SouthWest	\$ 9,500	\$ 7,444	\$ 7,444	\$ 3,881	\$ 6,053	\$ 1.70	\$ 1.20
West Lincoln	Niagara/Hamilton	\$ 9,576	\$ 7,448	\$ 7,448	\$ 5,320	\$ 5,320	\$ 6.40	\$ 4.40
Bracebridge	Simcoe/Musk./Duff	\$ 9,870	\$ 8,679	\$ 8,679	\$ 4,297	\$ 6,467	\$ 1.12	\$ 1.12
North Dumfries	SouthWest	\$ 9,895	\$ 8,257	\$ 8,257	\$ 7,017	\$ 7,017	\$ 4.04	\$ 4.04
Peterborough	Eastern	\$ 10,038	\$ 8,654	\$ 8,654	\$ 5,885	\$ 5,885	\$ 2.29	
Toronto	GTA	\$ 10,144	\$ 8,154	\$ 8,154	\$ 4,329	\$ 6,720	\$ 7.49	\$ 0.22
Huntsville	Simcoe/Musk./Duff	\$ 10,558	\$ 9,331	\$ 9,331	\$ 4,889	\$ 7,213	\$ 2.14	\$ 1.12
Grimsby	Niagara/Hamilton	\$ 10,813	\$ 7,722	\$ 7,722	\$ 5,728	\$ 5,728	\$ 5.85	\$ 4.85
Woolwich	SouthWest	\$ 10,849	\$ 8,727	\$ 8,727	\$ 6,315	\$ 6,627	\$ 5.43	\$ 5.43
Ottawa	Eastern	\$ 11,140	\$ 8,595	\$ 8,595	\$ 5,226	\$ 7,658	\$ 7.91	\$ 7.91
Gravenhurst	Simcoe/Musk./Duff	\$ 11,173	\$ 10,150	\$ 10,150	\$ 5,341	\$ 7,745	\$ 2.16	\$ 2.16
Guelp	SouthWest	\$ 11,376	\$ 9,364	\$ 9,364	\$ 5,155	\$ 6,725	\$ 6.56	\$ 3.03
Leamington	SouthWest	\$ 11,456	\$ 9,876	\$ 9,876	\$ 7,901	\$ 7,901	\$ 1.25	\$ 1.25
Niagara Falls	Niagara/Hamilton	\$ 12,076	\$ 8,410	\$ 8,410	\$ 5,580	\$ 6,486	\$ 5.50	\$ 2.20
Fort Erie	Niagara/Hamilton	\$ 12,095	\$ 9,527	\$ 9,527	\$ 6,903	\$ 6,903	\$ 6.20	\$ 3.20
Wilmet	SouthWest	\$ 12,139	\$ 9,943	\$ 9,943	\$ 7,088	\$ 7,930	\$ 5.17	\$ 4.04
Wasaga Beach	Simcoe/Musk./Duff	\$ 12,158	\$ 10,280	\$ 10,280	\$ 6,550	\$ 9,485	\$ 1.66	\$ 0.19
Innisfil	Simcoe/Musk./Duff	\$ 12,361	\$ 11,187	\$ 11,187	\$ 6,986	\$ 8,276	\$ 4.57	\$ 1.36
Orillia	Simcoe/Musk./Duff	\$ 12,532	\$ 10,511	\$ 10,511	\$ 8,086	\$ 9,299	\$ 8.35	\$ 3.15
Tay	Simcoe/Musk./Duff	\$ 12,637	\$ 11,495	\$ 11,495	\$ 7,908	\$ 9,395	\$ 1.66	\$ 0.19
Pelham	Niagara/Hamilton	\$ 12,745	\$ 9,469	\$ 9,469	\$ 6,761	\$ 6,761	\$ 3.20	\$ 2.20
London	SouthWest	\$ 13,784	\$ 10,676	\$ 10,676	\$ 6,496	\$ 8,955	\$ 12.08	
Collingwood	Simcoe/Musk./Duff	\$ 14,526	\$ 13,059	\$ 13,059	\$ 7,713	\$ 11,755	\$ 4.37	\$ 2.90
Niagara-on-the-Lake	Niagara/Hamilton	\$ 14,753	\$ 12,256	\$ 12,256	\$ 7,072	\$ 8,911	\$ 5.30	\$ 4.30
Kitchener	SouthWest	\$ 15,062	\$ 13,164	\$ 10,824	\$ 9,584	\$ 9,584	\$ 5.22	\$ 5.22
Cambridge	SouthWest	\$ 15,455	\$ 13,817	\$ 13,817	\$ 9,405	\$ 9,405	\$ 5.39	\$ 5.39
Hamilton	Niagara/Hamilton	\$ 16,368	\$ 13,051	\$ 13,051	\$ 6,560	\$ 10,777	\$ 12.14	\$ 2.69
Barrie	Simcoe/Musk./Duff	\$ 17,006	\$ 14,864	\$ 14,864	\$ 8,287	\$ 11,276	\$ 11.30	\$ 5.89
Lincoln	Niagara/Hamilton	\$ 17,037	\$ 12,461	\$ 12,461	\$ 7,647	\$ 10,520	\$ 8.85	\$ 7.85
Orangeville	Simcoe/Musk./Duff	\$ 17,403	\$ 12,945	\$ 12,945	\$ 6,483	\$ 9,307	\$ 8.41	\$ 8.41
Waterloo	SouthWest	\$ 17,666	\$ 13,484	\$ 13,484	\$ 7,784	\$ 10,611	\$ 7.21	\$ 7.21

## 2006 Development Charges (cont'd)

Total Municipality	Location	Total Development Charges						
		Single Semi-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.
Mississauga	GTA	\$ 19,599	\$ 19,599	\$ 19,599	\$ 8,475	\$ 14,543	\$ 8.39	\$ 6.52
Oshawa	GTA	\$ 21,257	\$ 18,381	\$ 18,381	\$ 9,355	\$ 13,020	\$ 7.96	\$ 2.94
Burlington	GTA	\$ 21,360	\$ 17,028	\$ 12,578	\$ 9,044	\$ 12,619	\$ 12.28	\$ 9.06
Halton Hills	GTA	\$ 21,529	\$ 18,015	\$ 13,946	\$ 9,263	\$ 12,929	\$ 12.21	\$ 8.99
Georgina	GTA	\$ 21,732	\$ 19,202	\$ 19,202	\$ 9,939	\$ 14,452	\$ 9.51	\$ 5.60
East Gwillimbury	GTA	\$ 22,966	\$ 19,703	\$ 19,703	\$ 10,303	\$ 14,982	\$ 9.51	\$ 5.60
Caledon	GTA	\$ 23,009	\$ 21,858	\$ 21,858	\$ 9,913	\$ 16,362	\$ 6.99	\$ 5.00
Clarington	GTA	\$ 23,404	\$ 20,190	\$ 20,190	\$ 9,998	\$ 14,995	\$ 8.42	\$ 1.87
Whitby	GTA	\$ 23,737	\$ 20,085	\$ 20,085	\$ 9,750	\$ 14,550	\$ 8.14	\$ 1.56
Ajax	GTA	\$ 23,816	\$ 20,197	\$ 20,197	\$ 9,615	\$ 13,837	\$ 7.88	\$ 1.89
Pickering	GTA	\$ 23,834	\$ 19,969	\$ 19,969	\$ 9,644	\$ 14,283	\$ 7.52	\$ 2.50
Brampton	GTA	\$ 24,244	\$ 24,244	\$ 24,244	\$ 10,226	\$ 18,108	\$ 9.31	\$ 6.47
Whitchurch-Stouffville	GTA	\$ 24,916	\$ 20,333	\$ 20,333	\$ 11,687	\$ 15,801	\$ 12.21	\$ 8.30
Oakville	GTA	\$ 25,091	\$ 20,321	\$ 17,097	\$ 10,438	\$ 15,789	\$ 14.67	\$ 11.45
Newmarket	GTA	\$ 25,435	\$ 21,559	\$ 21,559	\$ 11,162	\$ 16,592	\$ 9.11	\$ 5.20
Markham	GTA	\$ 26,174	\$ 22,000	\$ 22,000	\$ 11,642	\$ 17,353	\$ 8.46	\$ 4.55
King	GTA	\$ 26,895	\$ 23,287	\$ 23,287	\$ 11,874	\$ 17,264	\$ 11.93	\$ 8.02
Aurora	GTA	\$ 26,922	\$ 22,666	\$ 22,666	\$ 12,103	\$ 17,123	\$ 10.19	\$ 6.28
Richmond Hill	GTA	\$ 27,004	\$ 23,043	\$ 23,043	\$ 13,061	\$ 16,758	\$ 10.14	\$ 7.56
Vaughan	GTA	\$ 27,117	\$ 23,401	\$ 23,401	\$ 13,256	\$ 16,953	\$ 9.62	\$ 5.71
Milton	GTA	\$ 32,586	\$ 26,568	\$ 21,980	\$ 14,676	\$ 20,264	\$ 13.99	\$ 11.19
<b>Average</b>		\$ 14,162	\$ 11,862	\$ 11,613	\$ 6,882	\$ 9,094	\$ 6.18	\$ 4.24
<b>Median</b>		\$ 12,095	\$ 9,876	\$ 9,876	\$ 6,832	\$ 7,916	\$ 5.51	\$ 4.04
<b>Minimum</b>		\$ 1,185	\$ 878	\$ 878	\$ 592	\$ 735	\$ 0.62	\$ 0.19
<b>Maximum</b>		\$ 32,586	\$ 26,568	\$ 24,244	\$ 14,676	\$ 20,264	\$ 14.67	\$ 11.45

The following municipalities have additional charges as indicated:

- Markham \$73,193 /hectare
- Mississauga \$50,898 /hectare
- Pelham \$31,664 residential, \$9,298 non-residential

## ***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. The changes provided within the Act, are a result of the report recommendations of the Building Regulatory Reform Advisory Group (BRRAG), which were provided to address issues of public safety, streamlining and accountability. While portions of the amendments came into force on September 1, 2003, the amendments relating to fees came into force on July 1, 2005. As such, municipalities across Ontario are in the process of reviewing and updating 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 and issuance of permits and 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*.

As the requirements of the Act do not limit municipalities to the costs directly related to the service, as provided within the *Municipal Act* for licensing fees, it would appear that *Building Code Act* fees can include general overhead indirect costs related to the provision of service (e.g. Council corporate services, etc.). Moreover, the recognition of anticipated costs also suggests that municipalities could include costs related to future compliance requirements or reserve fund contributions. As a result, the requirements of the Act suggest that *Building Code Act* fees can include direct costs, capital-related costs, indirect support function costs directly related to the service provided and general overhead indirect costs related to the service provided, as well as provisions for future anticipated costs.

## 2006 Building Permit Fees (sorted alphabetically)

Municipality	Residential	Retail / sq ft (finished)	Industrial / sq ft (finished)
Ajax	\$8.50 /m <sup>2</sup>	\$6.50 /m <sup>2</sup>	\$5.50 /m <sup>2</sup>
Amherstburg	\$.80 /sq ft	\$.85 /sq ft	\$.60 /sq ft
Aurora	\$11 /m <sup>2</sup>	\$5.50 /m <sup>2</sup>	\$5.50 /m <sup>2</sup>
Barrie	\$7.50 /m <sup>2</sup>	\$7.20 /m <sup>2</sup>	\$4.65 /m <sup>2</sup>
Belleville	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
Bracebridge	\$8.00/\$1000	\$8.00/\$1000	\$8.00/\$1000
Brampton	\$9.10 /m <sup>2</sup>	\$9.25 /m <sup>2</sup>	\$6.00 /m <sup>2</sup> - \$7.00 /m <sup>2</sup> < 5,000 m <sup>2</sup>
Brantford	\$11/\$1000, min \$50	\$11/\$1000, min \$50	\$11/\$1000, min \$50
Burlington	up to 300 m <sup>2</sup> \$9.56 /m <sup>2</sup> , then \$12.32 /m <sup>2</sup>	\$10.10 /m <sup>2</sup>	up to 4650 m <sup>2</sup> \$7.47, then \$5.11 /m <sup>2</sup>
Caledon	\$.92 /sq ft	\$.92 /sq ft	\$.48 /sq ft
Cambridge	\$.93 /sq ft	\$.95 /sq ft	\$.67 /sq ft
Cavan-M-N-M	\$.45 / sq ft, min. \$70	\$10 / \$1,000, min. \$250	\$10 / \$1,000, min. \$250
Central Elgin	\$1,000 up to 1500 ft <sup>2</sup> \$.66/ft <sup>2</sup> over 1500	\$4.28/\$1,000	\$4.28/\$1,000
Chatham-Kent	\$10.50/\$1000	\$10.50/\$1000	\$10.50/\$1000
Clarington	\$9.12 /m <sup>2</sup>	\$11.85 /m <sup>2</sup>	\$9.72 /m <sup>2</sup>
Cobourg	> 1500 sq. ft. \$1 /sq. ft.	>2500 sq. ft. \$1 /sq. ft.	>2500 sq. ft. \$1 /sq. ft.
Collingwood	\$50 1st \$1,000 + \$8 each additional \$1,000	\$.50 /sq. ft.	\$.45 /sq. ft.
Cornwall	\$0-\$1000 = \$50, \$1000-\$1M = \$50 + \$9/\$1000 over \$1000, \$1M-\$5M=\$9000 + \$7/\$1000 over \$1M	\$0-\$1000 = \$50, \$1000-\$1M = \$50 + \$9/\$1000 over \$1000, \$1M-\$5M=\$9000 + \$7/\$1000 over \$1M	\$0-\$1000 = \$50, \$1000-\$1M = \$50 + \$9/\$1000 over \$1000, \$1M-\$5M=\$9000 + \$7/\$1000 over \$1M
East Gwillimbury	\$.96 /sq ft	\$.72 /sq ft	\$.63 /sq ft
Fort Erie	\$.87 / sq ft	\$.84 / sq ft	\$.74 /sq ft
Georgina	\$.60 / sq ft	\$.40 /sq ft	\$.40 /sq ft
Gravenhurst	\$8.00/\$1000	\$8.00/\$1000	\$8.00/\$1000
Grimsby	\$.67 sq ft	\$.65 sq ft	\$.39 sq ft
Guelph	\$.83/sq ft	\$.81/ sq ft	\$.64 / Sq ft
Halton Hills	\$11.27 / m <sup>2</sup>	\$10.53 / m <sup>2</sup>	\$6.70 / m <sup>2</sup>
Hamilton	\$8.59 /m <sup>2</sup>	\$6.68/m <sup>2</sup>	\$5.87/m <sup>2</sup>
Huntsville	\$8.00/\$1000	\$8.00/\$1000	\$8.00/\$1000
Innisfil	\$.77 sq ft	\$.60 sq ft	\$.38 sq ft
Kawartha Lakes	\$6.82 / m <sup>2</sup>	\$6.82 / m <sup>2</sup>	\$5.00 / m <sup>2</sup>
King	\$.50 / sq ft + \$200	\$.50 / sq ft + \$200	\$.50 / sq ft + \$200
Kingston	\$12/\$1,000	\$12/\$1,000	\$12/\$1,000
Kitchener	\$.82 / sq ft	\$.97 / sq ft	\$.56 / sq ft
Lakeshore	\$.75 sq ft	\$.55 sq ft	\$.55 sq ft
Leamington	\$.75 sq ft	\$7 /\$1000 value	\$7 /\$1000 value
Lincoln	\$.80 / sq ft	\$.70 / sq ft	\$.53 / sq ft
London	\$ 7.30 /m <sup>2</sup>	\$8.00 /m <sup>2</sup>	\$5.80 /m <sup>2</sup>
Markham	\$7.62 /m <sup>2</sup>	\$7.94 /m <sup>2</sup>	\$6.50 /m <sup>2</sup>
Milton	\$.96 / sq ft	\$.87 / sq ft	\$.59 / sq ft
Mississauga	\$.96 / sq ft	\$.97 / sq ft	\$.70 / sq ft, <20,000 sq ft
Newmarket	\$9.50 /m <sup>2</sup>	\$5.81 /m <sup>2</sup>	\$5.67 /m <sup>2</sup>
Niagara Falls	\$.797 / sq ft	\$.974 / sq ft	\$.892 / sq ft

## 2006 Building Permit Fees (sorted alphabetically)

Municipality	Residential	Retail / sq ft (finished)	Industrial / sq ft (finished)
Niagara-on-the-Lake	\$1.06 / sq ft	\$1.11 / sq ft	\$.70 / sq ft
Norfolk	\$45 1st \$3,000 + \$11 per \$1,000	\$45 1st \$3,000 + \$11 per \$1,000	\$45 1st \$3,000 + \$11 per \$1,000 *
North Bay	\$50 first \$1000, \$8 for each additional \$1000	\$50 first \$1000, \$8 for each additional \$1000	\$50 first \$1000, \$8 for each additional \$1000
North Dumfries	\$.81 / sq ft	\$.69 / sq ft	\$.58 / sq ft
Oakville	\$7.80 /m <sup>2</sup>	\$10.83	\$3.82/m <sup>2</sup> > 15,000 sq. ft.
Orangeville	\$14.07/\$1000	\$14.07/\$1000	\$9/\$1000
Orillia	\$.96 / sq ft	\$.87 / sq ft	\$.59 / sq ft
Oshawa	\$7.75 /m <sup>2</sup>	\$8.97 /m <sup>2</sup>	\$7.53 /m <sup>2</sup> for < 125000 m <sup>2</sup> finished, then \$3.76 /m <sup>2</sup>
Ottawa	\$13.50/\$1000	\$13.50/\$1000	\$13.50/\$1000
Pelham	\$7.03 /m <sup>2</sup>	\$6.92 /m <sup>2</sup>	\$4.59 /m <sup>2</sup>
Peterborough	\$9/\$1000, min \$50	\$9/\$1000, min \$50	\$9/\$1000, min \$50
Pickering	\$9.00 / m <sup>2</sup>	\$8.00 /m <sup>2</sup>	\$5.50 /m <sup>2</sup>
Port Colborne	\$.80 / sq ft	\$.75 / sq ft	\$.45 / sq ft
Prince Edward County	\$.80 / sq ft	\$.75 / sq ft	\$.45 / sq ft
Richmond Hill	\$9.50 /m <sup>2</sup>	\$10 /m <sup>2</sup>	\$8.10 /m <sup>2</sup>
Sarnia	\$54 + \$6.25/\$1000	\$54 + \$6.25/\$1000	\$54 + \$6.25/\$1000
Sault Ste. Marie	\$10/\$1,000	\$10/\$1,000	\$10/\$1,000
St Thomas	\$25 1st \$1,000 + \$7 each additional \$1,000	\$25 1st \$1,000 + \$7 each additional \$1,000	\$25 1st \$1,000 + \$7 each additional \$1,000
St. Catharines	\$.90 / sq ft	\$.90 / sq ft first 10000 sq ft, \$.85 sq ft 10001-50000, then \$.80 / sq ft > 50000 sq ft	\$.75 / sq ft first 10000 sq ft, \$.70 sq ft 10001-50000, then \$.60 / sq ft > 50000 sq ft
Stratford	\$.79 / sq ft	\$.75 / sq ft	\$.66 / sq ft *
Sudbury	\$10.70/\$1000	\$10.70/\$1000	\$10.70/\$1000
Tay	\$.70 / sq. ft.	\$.50 / sq. ft.	\$.44 / sq. ft.
Tecumseh	\$.90 / sq ft	\$.85 / sq ft	\$.70 / sq ft
Thorold	\$.71 / sq ft	\$.70 / sq ft	\$.51 / sq ft
Thunder Bay	\$10 /\$1000 value	\$10 /\$1000 value	\$10 /\$1000 value
Timmins	\$50 + \$11/\$1000	\$50 + \$11/\$1000	\$50 + \$11/\$1000
Toronto	\$13.18 /m <sup>2</sup>	\$14.75 /m <sup>2</sup>	\$12.08 /m <sup>2</sup> <7,500 m <sup>2</sup> , \$10.67 > 7,500 m <sup>2</sup>
Vaughan	\$9.75 /m <sup>2</sup>	\$9.25 /m <sup>2</sup>	\$7.65 /m <sup>2</sup>
Wainfleet	\$.64 / sq ft	\$.64 / sq ft	\$.42 / sq ft
Wasaga Beach	\$.60 / sq ft	\$.55 / sq ft	\$.55 / sq ft
Waterloo	\$.80 / sq ft	\$.95 / sq ft	\$.55 / sq ft
Welland	\$.75 / sq ft	\$.75 / sq ft	\$.49 / sq ft
Wellesley	\$.80 / sq ft	\$.95 / sq ft	\$.60 /sq ft
West Lincoln	\$7.52 /m <sup>2</sup>	\$7.41 /m <sup>2</sup>	\$4.91 /m <sup>2</sup>
Whitby	\$8.50 /m <sup>2</sup>	\$10.01 /m <sup>2</sup>	\$8.18 /m <sup>2</sup>
Whitchurch-Stouffville	\$.70 / sq ft	\$.70 / sq ft	\$.59 / sq ft
Wilmot	\$.80 / sq ft	\$.60 /sq ft	\$.60 /sq ft
Windsor	\$.95 sq ft + \$400	\$1.30 / sq ft	\$.90 / sq ft
Woolwich	\$.68 / sq ft	\$.45 / sq ft	\$.40 / sq ft

\* cap on industrial building permits at \$25,000

\* cap on industrial building permits at \$25,000



## 2006 Building Permit Fees (sorted by Location)

Municipality	Location	Residential \$ per sq ft	Residential 1800 sq ft property - \$135,000 value	Location Average
Cavan-M-N-M	Eastern	\$ 0.45	\$ 810	
Kawartha Lakes	Eastern	\$ 0.63	\$ 1,141	
Peterborough	Eastern	\$ 0.68	\$ 1,215	
Cornwall	Eastern	\$ 0.70	\$ 1,265	
Belleville	Eastern	\$ 0.75	\$ 1,350	
Prince Edward County	Eastern	\$ 0.80	\$ 1,440	
Kingston	Eastern	\$ 0.90	\$ 1,620	
Cobourg	Eastern	\$ 1.00	\$ 1,800	Eastern
Ottawa	Eastern	\$ 1.01	\$ 1,823	\$ 1,385
Georgina	GTA	\$ 0.60	\$ 1,080	
King	GTA	\$ 0.50	\$ 1,100	
Caledon	GTA	\$ 0.92	\$ 1,130	
Whitchurch-Stouffville	GTA	\$ 0.70	\$ 1,260	
Markham	GTA	\$ 0.71	\$ 1,275	
Oshawa	GTA	\$ 0.72	\$ 1,296	
Oakville	GTA	\$ 0.72	\$ 1,305	
Ajax	GTA	\$ 0.79	\$ 1,422	
Whitby	GTA	\$ 0.79	\$ 1,422	
Pickering	GTA	\$ 0.84	\$ 1,506	
Brampton	GTA	\$ 0.85	\$ 1,522	
Clarington	GTA	\$ 0.85	\$ 1,526	
Richmond Hill	GTA	\$ 0.88	\$ 1,589	
Burlington	GTA	\$ 0.89	\$ 1,599	
Vaughan	GTA	\$ 0.91	\$ 1,631	
Newmarket	GTA	\$ 0.88	\$ 1,658	
East Gwillimbury	GTA	\$ 0.96	\$ 1,728	
Milton	GTA	\$ 0.96	\$ 1,728	
Mississauga	GTA	\$ 0.96	\$ 1,728	
Aurora	GTA	\$ 1.02	\$ 1,840	
Halton Hills	GTA	\$ 1.05	\$ 1,885	GTA
Toronto	GTA	\$ 1.22	\$ 2,205	\$ 1,520
Wainfleet	Niagara/Hamilton	\$ 0.64	\$ 1,152	
Pelham	Niagara/Hamilton	\$ 0.65	\$ 1,176	
Grimsby	Niagara/Hamilton	\$ 0.67	\$ 1,206	
West Lincoln	Niagara/Hamilton	\$ 0.70	\$ 1,258	
Thorold	Niagara/Hamilton	\$ 0.71	\$ 1,278	
Welland	Niagara/Hamilton	\$ 0.75	\$ 1,350	
Niagara Falls	Niagara/Hamilton	\$ 0.80	\$ 1,435	
Hamilton	Niagara/Hamilton	\$ 0.80	\$ 1,437	
Lincoln	Niagara/Hamilton	\$ 0.80	\$ 1,440	
Port Colborne	Niagara/Hamilton	\$ 0.80	\$ 1,440	
Fort Erie	Niagara/Hamilton	\$ 0.87	\$ 1,566	
St. Catharines	Niagara/Hamilton	\$ 0.90	\$ 1,620	Niagara/Hamilton
Niagara-on-the-Lake	Niagara/Hamilton	\$ 1.06	\$ 1,908	\$ 1,405



## 2006 Building Permit Fees (sorted by Location)

Municipality	Location	Residential \$ per sq ft	Residential 1800 sq ft property - \$135,000 value	Location Average
North Bay	North	\$ 0.62	\$ 1,122	
Sault Ste. Marie	North	\$ 0.75	\$ 1,350	
Thunder Bay	North	\$ 0.75	\$ 1,350	
Sudbury	North	\$ 0.80	\$ 1,445	North
Timmins	North	\$ 0.85	\$ 1,535	\$ 1,360
Bracebridge	Simcoe/Musk./Duff	\$ 0.60	\$ 1,080	
Gravenhurst	Simcoe/Musk./Duff	\$ 0.60	\$ 1,080	
Huntsville	Simcoe/Musk./Duff	\$ 0.60	\$ 1,080	
Wasaga Beach	Simcoe/Musk./Duff	\$ 0.60	\$ 1,080	
Collingwood	Simcoe/Musk./Duff	\$ 0.62	\$ 1,122	
Barrie	Simcoe/Musk./Duff	\$ 0.70	\$ 1,255	
Tay	Simcoe/Musk./Duff	\$ 0.70	\$ 1,260	
Innisfil	Simcoe/Musk./Duff	\$ 0.77	\$ 1,386	
Orillia	Simcoe/Musk./Duff	\$ 0.96	\$ 1,728	Simcoe/Musk./Duff
Orangeville	Simcoe/Musk./Duff	\$ 1.06	\$ 1,899	\$ 1,321
Sarnia	SouthWest	\$ 0.50	\$ 898	
St. Thomas	SouthWest	\$ 0.54	\$ 963	
Central Elgin	SouthWest	\$ 0.67	\$ 1,198	
London	SouthWest	\$ 0.68	\$ 1,221	
Woolwich	SouthWest	\$ 0.68	\$ 1,224	
Lakeshore	SouthWest	\$ 0.75	\$ 1,350	
Leamington	SouthWest	\$ 0.75	\$ 1,350	
Chatham-Kent	SouthWest	\$ 0.79	\$ 1,418	
Stratford	SouthWest	\$ 0.79	\$ 1,422	
Amherstburg	SouthWest	\$ 0.80	\$ 1,440	
Waterloo	SouthWest	\$ 0.80	\$ 1,440	
Wellesley	SouthWest	\$ 0.80	\$ 1,440	
Wilmot	SouthWest	\$ 0.80	\$ 1,440	
North Dumfries	SouthWest	\$ 0.81	\$ 1,458	
Kitchener	SouthWest	\$ 0.82	\$ 1,476	
Brantford	SouthWest	\$ 0.83	\$ 1,485	
Guelph	SouthWest	\$ 0.83	\$ 1,494	
Norfolk	SouthWest	\$ 0.83	\$ 1,497	
Tecumseh	SouthWest	\$ 0.90	\$ 1,620	
Cambridge	SouthWest	\$ 0.93	\$ 1,674	SouthWest
Windsor	SouthWest	\$ 1.17	\$ 2,110	\$ 1,410
Average		\$ 0.79	\$ 1,419	
Median		\$ 0.80	\$ 1,428	
Maximum		\$ 1.22	\$ 2,205	
Minimum		\$ 0.45	\$ 810	

### 2006 Commercial Solid Waste Tipping Fees

Municipality or Region	2004 Per Tonne	2005 Per Tonne	2006 Per Tonne
Thunder Bay	N/A	\$ 36	\$ 36
Lambton County	\$ 45	\$ 45	\$ 45
Cornwall	\$ 50	\$ 50	\$ 50
Orangeville	N/A	N/A	\$ 53
Windsor	N/A	\$ 53	\$ 55
Norfolk	\$ 51	\$ 55	\$ 55
North Bay	\$ 45	\$ 48	\$ 55
Waterloo Region	\$ 50	\$ 53	\$ 56
Stratford	\$ 57	\$ 58	\$ 59
Brantford	\$ 55	\$ 60	\$ 60
Sudbury	\$ 60	\$ 60	\$ 60
Sault Ste. Marie	\$ 40	\$ 55	\$ 65
Niagara Region	\$ 60	\$ 60	\$ 70
Peterborough	N/A	\$ 70	\$ 70
Ottawa	\$ 69	\$ 70	\$ 73
London	\$ 73	\$ 75	\$ 75
Essex County	N/A	\$ 53	\$ 78
Peel Region	\$ 80	\$ 80	\$ 80
Kawartha Lakes	\$ 85	\$ 85	\$ 85
Northumberland County	N/A	\$ 85	\$ 85
York Region	\$ 86	\$ 86	\$ 86
Toronto	\$ 95	\$ 95	\$ 95
Chatham-Kent	\$ 97	\$ 97	\$ 97
Halton Region	\$ 98	\$ 98	\$ 98
Bellefonte	N/A	N/A	\$ 99
Muskoka	N/A	N/A	\$ 100
Hamilton	\$ 84	\$ 90	\$ 102
Barrie	N/A	N/A	\$ 105
Durham Region	\$ 90	\$ 90	\$ 110
Orillia	N/A	N/A	\$ 110
Simcoe County	\$ 105	\$ 115	\$ 115
<b>Average</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 77</b>
<b>Median</b>	<b>\$ 69</b>	<b>\$ 65</b>	<b>\$ 75</b>

The 2006 commercial solid waste tipping fees range from \$36 in Thunder Bay to a high of \$115 in Simcoe County.

## 2006 Transit Fares

Municipality	Cash Fares			Monthly Passes			
	Adult	Student	Senior	Adult	Student	Senior	
Barrie	\$ 2.25	\$ 2.25	\$ 2.00	\$ 68.00	\$ 52.00	\$ 46.00	
Belleville	\$ 2.00	\$ 1.65	\$ 1.65	\$ 62.00	\$ 46.00	\$ 46.00	
Brampton	\$ 2.50	\$ 2.50	\$ 2.50	\$ 90.00	\$ 84.00	\$ 40.00	
Brantford	\$ 2.15	\$ 2.15	\$ 2.15	\$ 60.00	\$ 45.00	\$ 45.00	
Burlington	\$ 2.35	\$ 2.35	\$ 2.35	\$ 71.00	\$ 60.00	\$ 49.00	
Chatham-Kent	\$ 2.00	\$ 1.75	\$ 1.75	\$ 35.00	\$ 27.00	\$ 27.00	20 rides
Cobourg	\$ 1.75	\$ 1.75	\$ 1.75	\$ 58.00	\$ 58.00	\$ 58.00	
Collingwood	\$ 1.00	\$ 1.00	\$ 1.00	\$ 9.00	\$ 9.00	\$ 9.00	10 rides
Cornwall	\$ 2.00	\$ 2.00	\$ 2.00	\$ 54.00	\$ 52.00	\$ 26.00	
Durham Region	\$ 2.50	\$ 2.00	\$ 1.25	\$ 87.50	\$ 67.50	\$ 25.00	
Fort Erie	\$ 2.00	\$ 2.00	\$ 2.00				
Guelph	\$ 2.00	\$ 2.00	\$ 2.00	\$ 58.00	\$ 52.00	\$ 52.00	
Hamilton	\$ 2.10	\$ 2.10	\$ 2.10	\$ 65.00	\$ 50.00	\$ 65.00	
Kawartha lakes	\$ 1.50	\$ 1.25	\$ 1.25	\$ 13.00	\$ 11.00	\$ 11.00	10 rides
Kingston	\$ 2.25	\$ 2.00	\$ 2.00	\$ 65.00	\$ 48.00	\$ 44.00	
Leamington	\$ 1.25	\$ 1.00	\$ 1.25				
London ^	\$ 2.50	\$ 2.50	\$ 2.50	\$ 74.00	\$ 64.00	\$ 52.50	
Milton	\$ 2.00	\$ 2.00	\$ 2.00	\$ 56.00	\$ 45.00	\$ 38.50	
Mississauga *	\$ 2.50	\$ 2.50	\$ 2.50	\$ 88.00	\$ 82.00	\$ 25.00	
Niagara Falls	\$ 2.25	\$ 2.00	\$ 2.00	\$ 65.00	\$ 50.00	\$ 50.00	
North Bay	\$ 2.25	\$ 2.25	\$ 2.25	\$ 75.00	\$ 60.00	\$ 50.00	
Oakville	\$ 2.50	\$ 2.50	\$ 2.50	\$ 78.00	\$ 50.00	\$ 45.00	
Orangeville	\$ 2.00	\$ 1.50	\$ 1.50	\$ 35.00	\$ 25.00	\$ 25.00	
Orillia	\$ 2.25	\$ 1.50	\$ 1.75		\$ 40.00		
Ottawa	\$ 3.00	\$ 3.00	\$ 3.00	\$ 71.25	\$ 58.25	\$ 28.25	
Peterborough	\$ 1.75	\$ 1.40	\$ 1.25	\$ 64.00	\$ 45.00	\$ 30.00	
Sarnia	\$ 2.00	\$ 1.75	\$ 1.75	\$ 65.00	\$ 55.00	\$ 50.00	
Sault Ste. Marie	\$ 2.00	\$ 2.00	\$ 2.00	\$ 56.00	\$ 56.00	\$ 46.00	
St. Catharines	\$ 2.25	\$ 2.25	\$ 2.25	\$ 75.00	\$ 50.00	\$ 50.00	
St. Thomas	\$ 2.00	\$ 2.00	\$ 2.00	\$ 64.00	\$ 56.00	\$ 50.00	
Stratford	\$ 2.00	\$ 1.50	\$ 1.75	\$ 50.00	\$ 30.00	\$ 30.00	
Sudbury	\$ 2.30	\$ 2.30	\$ 1.80	\$ 66.00	\$ 60.00	\$ 41.00	
Thunder Bay	\$ 2.25	\$ 2.25	\$ 2.25	\$ 65.00	\$ 65.00	\$ 65.00	
Timmins	\$ 2.00	\$ 1.50	\$ 1.50	\$ 65.00	\$ 50.00	\$ 50.00	
Toronto	\$ 2.75	\$ 1.85	\$ 1.85	\$ 99.75	\$ 99.75	\$ 83.75	
Waterloo Region	\$ 2.25	\$ 2.25	\$ 2.25	\$ 57.00	\$ 47.00	\$ 47.00	
Welland	\$ 2.25	\$ 2.25	\$ 2.25	\$ 63.00	\$ 53.50	\$ 47.00	
Whitby	\$ 2.50	\$ 2.00	\$ 1.25	\$ 87.50	\$ 67.50	\$ 25.00	
Windsor	\$ 2.35	\$ 1.60	\$ 1.60	\$ 75.00	\$ 52.00	\$ 38.50	
York Region	\$ 2.50	\$ 2.50	\$ 2.50	\$ 80.00	\$ 60.00	\$ 40.00	
<b>Average</b>	\$ 2.15	\$ 1.97	\$ 1.93	\$ 64.05	\$ 52.17	\$ 41.91	
<b>Median</b>	\$ 2.25	\$ 2.00	\$ 2.00	\$ 65.00	\$ 52.00	\$ 45.00	
<b>Maximum</b>	\$ 3.00	\$ 3.00	\$ 3.00	\$ 99.75	\$ 99.75	\$ 83.75	
<b>Minimum</b>	\$ 1.00	\$ 1.00	\$ 1.00	\$ 9.00	\$ 9.00	\$ 9.00	
* Mississauga weekly passes for adults and students							
^ Post-secondary student							

## Ontario Unconditional Grants—Ontario Municipal Partnership Grant (OMPF)

Municipality	OMPF & Transition OMPF Funding	As % of Expenditures	Per Capita
Ajax	\$ -	0%	\$ -
Aurora	\$ -	0%	\$ -
Barrie	\$ -	0%	\$ -
Brampton	\$ -	0%	\$ -
Cambridge	\$ -	0%	\$ -
Collingwood	\$ -	0%	\$ -
Innisfil	\$ -	0%	\$ -
Kitchener	\$ -	0%	\$ -
Markham	\$ -	0%	\$ -
Mississauga	\$ -	0%	\$ -
Newmarket	\$ -	0%	\$ -
Orangeville	\$ -	0%	\$ -
Pickering	\$ -	0%	\$ -
Richmond Hill	\$ -	0%	\$ -
Toronto	\$ -	0%	\$ -
Vaughan	\$ -	0%	\$ -
Waterloo	\$ -	0%	\$ -
Whitby	\$ -	0%	\$ -
Halton Region	\$ -	0%	\$ -
Peel Region	\$ -	0%	\$ -
York Region	\$ -	0%	\$ -
Waterloo Region	\$ 129,000	0%	\$ 0
Burlington	\$ 65,000	0%	\$ 0
Durham Region	\$ 337,000	0%	\$ 1
Halton Hills	\$ 82,000	0%	\$ 1
Clarington	\$ 116,000	0%	\$ 1
Pelham	\$ 26,000	0%	\$ 2
Oakville	\$ 360,000	0%	\$ 2
Oshawa	\$ 401,000	0%	\$ 3
Sarnia	\$ 228,000	0%	\$ 3
Ottawa	\$ 3,160,000	0%	\$ 4
Georgina	\$ 228,972	1%	\$ 5
Tecumseh	\$ 170,076	1%	\$ 6
East Gwillimbury	\$ 143,036	1%	\$ 6
Windsor	\$ 2,141,000	0%	\$ 10
Leamington	\$ 393,095	1%	\$ 13
Niagara Region	\$ 6,576,124	1%	\$ 15
Caledon	\$ 1,165,804	2%	\$ 17
King	\$ 456,604	3%	\$ 23
Whitchurch Stouffville	\$ 589,216	3%	\$ 23
Guelph	\$ 3,252,000	1%	\$ 28
Lakeshore	\$ 989,428	3%	\$ 31
Fort Erie	\$ 1,007,000	4%	\$ 33
Milton	\$ 1,973,431	4%	\$ 33

Municipality	OMPF & Transition OMPF Funding	As % of Expenditures	Per Capita
Thorold	\$ 664,250	4%	\$ 35
London	\$ 13,148,838	2%	\$ 37
Amherstburg	\$ 799,064	4%	\$ 37
Woolwich	\$ 795,956	6%	\$ 40
St. Catharines	\$ 5,744,000	5%	\$ 43
Wasaga Beach	\$ 764,852	3%	\$ 46
Grimsby	\$ 1,112,454	6%	\$ 47
Lincoln	\$ 1,177,000	8%	\$ 51
Cobourg	\$ 1,001,365	4%	\$ 53
Kingston	\$ 6,554,314	2%	\$ 54
Orillia	\$ 1,686,000	3%	\$ 55
District Muskoka	\$ 3,184,000	3%	\$ 56
Hamilton	\$ 30,175,188	3%	\$ 58
Welland	\$ 3,055,495	7%	\$ 61
Wilmot	\$ 1,058,048	10%	\$ 65
Wellesley	\$ 675,757	14%	\$ 65
Niagara Falls	\$ 5,700,000	5%	\$ 68
Huntsville	\$ 1,375,500	10%	\$ 72
Kawartha Lakes	\$ 5,813,562	5%	\$ 78
Gravenhurst	\$ 938,572	4%	\$ 79
Bracebridge	\$ 1,160,700	10%	\$ 80
Port Colborne	\$ 1,846,430	10%	\$ 96
Tay	\$ 995,692	9%	\$ 106
Stratford	\$ 3,589,409	5%	\$ 115
Peterborough	\$ 8,745,468	4%	\$ 115
Belleville	\$ 5,877,036	7%	\$ 120
West Lincoln	\$ 1,667,410	18%	\$ 124
Brantford	\$ 11,581,000	5%	\$ 125
Central Elgin	\$ 1,711,919	12%	\$ 129
Niagara-on-the-Lake	\$ 2,532,454	14%	\$ 169
St. Thomas	\$ 6,500,870	8%	\$ 177
Prince Edward County	\$ 5,356,586	14%	\$ 202
Chatham-Kent	\$ 24,736,619	10%	\$ 227
Thunder Bay	\$ 26,757,999	8%	\$ 241
Cornwall	\$ 11,679,368	8%	\$ 249
North Bay	\$ 14,458,813	10%	\$ 269
Timmins	\$ 14,350,024	13%	\$ 332
Sault Ste. Marie	\$ 25,529,652	12%	\$ 338
Sudbury	\$ 58,539,716	13%	\$ 364
Average		4%	\$ 60

## Ontario Unconditional Grants—OMPF — by Location

Municipality	Location	OMPF & Transition OMPF Funding	As % of Expend.	Per Capita	Location Average
Ottawa	Eastern	\$ 3,160,000	0%	\$ 4	
Kingston	Eastern	\$ 6,554,314	2%	\$ 54	
Cobourg	Eastern	\$ 1,001,365	4%	\$ 53	
Peterborough	Eastern	\$ 8,745,468	4%	\$ 115	
Kawartha Lakes	Eastern	\$ 5,813,562	5%	\$ 78	
Belleville	Eastern	\$ 5,877,036	7%	\$ 120	
Cornwall	Eastern	\$ 11,679,368	8%	\$ 249	
Prince Edward County	Eastern	\$ 5,356,586	14%	\$ 202	\$ 109
Ajax	GTA	\$ -	0%	\$ -	
Aurora	GTA	\$ -	0%	\$ -	
Brampton	GTA	\$ -	0%	\$ -	
Markham	GTA	\$ -	0%	\$ -	
Mississauga	GTA	\$ -	0%	\$ -	
Newmarket	GTA	\$ -	0%	\$ -	
Pickering	GTA	\$ -	0%	\$ -	
Richmond Hill	GTA	\$ -	0%	\$ -	
Toronto	GTA	\$ -	0%	\$ -	
Vaughan	GTA	\$ -	0%	\$ -	
Whitby	GTA	\$ -	0%	\$ -	
Burlington	GTA	\$ 65,000	0%	\$ 0	
Clarington	GTA	\$ 116,000	0%	\$ 1	
Halton Hills	GTA	\$ 82,000	0%	\$ 1	
Oakville	GTA	\$ 360,000	0%	\$ 2	
Oshawa	GTA	\$ 401,000	0%	\$ 3	
Georgina	GTA	\$ 228,972	1%	\$ 5	
East Gwillimbury	GTA	\$ 143,036	1%	\$ 6	
Caledon	GTA	\$ 1,165,804	2%	\$ 17	
King	GTA	\$ 456,604	3%	\$ 23	
Whitchurch Stouffville	GTA	\$ 589,216	3%	\$ 23	
Milton	GTA	\$ 1,973,431	4%	\$ 33	\$ 5
Pelham	Niagara/Hamilton	\$ 26,000	0%	\$ 2	
Hamilton	Niagara/Hamilton	\$ 30,175,188	3%	\$ 58	
Thorold	Niagara/Hamilton	\$ 664,250	4%	\$ 35	
Fort Erie	Niagara/Hamilton	\$ 1,007,000	4%	\$ 33	
St. Catharines	Niagara/Hamilton	\$ 5,744,000	5%	\$ 43	
Niagara Falls	Niagara/Hamilton	\$ 5,700,000	5%	\$ 68	
Grimsby	Niagara/Hamilton	\$ 1,112,454	6%	\$ 47	
Welland	Niagara/Hamilton	\$ 3,055,495	7%	\$ 61	
Lincoln	Niagara/Hamilton	\$ 1,177,000	8%	\$ 51	
Port Colborne	Niagara/Hamilton	\$ 1,846,430	10%	\$ 96	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 2,532,454	14%	\$ 169	
West Lincoln	Niagara/Hamilton	\$ 1,667,410	18%	\$ 124	\$ 66

(Source FIR 2005—Schedule 10 and Schedule 40)

## Ontario Unconditional Grants—OMPF — by Location (cont'd)

Municipality	Location	OMPF & Transition OMPF Funding	As % of Expend.	Per Capita	Location Average
Thunder Bay	North	\$ 26,757,999	8%	\$ 241	
North Bay	North	\$ 14,458,813	10%	\$ 269	
Sault Ste. Marie	North	\$ 25,529,652	12%	\$ 338	
Timmins	North	\$ 14,350,024	13%	\$ 332	
Sudbury	North	\$ 58,539,716	13%	\$ 364	\$ 309
Barrie	Simcoe/Musk./Duff	\$ -	0%	\$ -	
Collingwood	Simcoe/Musk./Duff	\$ -	0%	\$ -	
Innisfil	Simcoe/Musk./Duff	\$ -	0%	\$ -	
Orangeville	Simcoe/Musk./Duff	\$ -	0%	\$ -	
Orillia	Simcoe/Musk./Duff	\$ 1,686,000	3%	\$ 55	
Wasaga Beach	Simcoe/Musk./Duff	\$ 764,852	3%	\$ 46	
Gravenhurst	Simcoe/Musk./Duff	\$ 938,572	4%	\$ 79	
Tay	Simcoe/Musk./Duff	\$ 995,692	9%	\$ 106	
Huntsville	Simcoe/Musk./Duff	\$ 1,375,500	10%	\$ 72	
Bracebridge	Simcoe/Musk./Duff	\$ 1,160,700	10%	\$ 80	\$ 44
Cambridge	SouthWest	\$ -	0%	\$ -	
Kitchener	SouthWest	\$ -	0%	\$ -	
Waterloo	SouthWest	\$ -	0%	\$ -	
Sarnia	SouthWest	\$ 228,000	0%	\$ 3	
Windsor	SouthWest	\$ 2,141,000	0%	\$ 10	
Tecumseh	SouthWest	\$ 170,076	1%	\$ 6	
Leamington	SouthWest	\$ 393,095	1%	\$ 13	
Guelph	SouthWest	\$ 3,252,000	1%	\$ 28	
London	SouthWest	\$ 13,148,838	2%	\$ 37	
Lakeshore	SouthWest	\$ 989,428	3%	\$ 31	
Amherstburg	SouthWest	\$ 799,064	4%	\$ 37	
Stratford	SouthWest	\$ 3,589,409	5%	\$ 115	
Brantford	SouthWest	\$ 11,581,000	5%	\$ 125	
Woolwich	SouthWest	\$ 795,956	6%	\$ 40	
St. Thomas	SouthWest	\$ 6,500,870	8%	\$ 177	
Chatham-Kent	SouthWest	\$ 24,736,619	10%	\$ 227	
Wilmot	SouthWest	\$ 1,058,048	10%	\$ 65	
Central Elgin	SouthWest	\$ 1,711,919	12%	\$ 129	
Wellesley	SouthWest	\$ 675,757	14%	\$ 65	\$ 58

## Ontario and Canada Conditional Grants

Municipality	Canada Conditional Grants	Ontario Conditional Grants	Total Expenditures	Canada Conditional Grants As % of Expend.	Canada Conditional Grants Per Capita	Ontario Conditional Grants As % of Expend.	Ontario Conditional Grants Per Capita
Brampton	\$ 42,378	\$ 507,107	\$ 334,738,645	0%	\$ 0	0%	\$ 1
Mississauga	\$ 225,000	\$ 1,139,091	\$ 452,772,423	0%	\$ 0	0%	\$ 2
Vaughan	\$ 1,774,642	\$ 445,160	\$ 225,946,047	1%	\$ 7	0%	\$ 2
Milton	\$ 3,522	\$ 111,460	\$ 45,546,173	0%	\$ 0	0%	\$ 2
Georgina	\$ -	\$ 102,436	\$ 30,388,363	0%	\$ -	0%	\$ 2
Wasaga Beach	\$ 70,745	\$ 38,967	\$ 23,417,837	0%	\$ 4	0%	\$ 2
Niagara Falls	\$ 18,076	\$ 203,322	\$ 122,978,262	0%	\$ 0	0%	\$ 2
Woolwich	\$ -	\$ 51,345	\$ 12,759,193	0%	\$ -	0%	\$ 3
Wellesley	\$ 419	\$ 35,079	\$ 4,730,598	0%	\$ 0	1%	\$ 3
Clarington	\$ 36,874	\$ 277,157	\$ 48,693,915	0%	\$ 0	1%	\$ 3
Halton Hills	\$ 11,189	\$ 197,590	\$ 32,981,631	0%	\$ 0	1%	\$ 3
Pickering	\$ 47,674	\$ 358,851	\$ 64,958,339	0%	\$ 0	1%	\$ 4
Cobourg	\$ 167,872	\$ 71,847	\$ 25,397,700	1%	\$ 9	0%	\$ 4
Kitchener	\$ 13,500	\$ 797,369	\$ 284,425,410	0%	\$ 0	0%	\$ 4
Aurora	\$ 3,500	\$ 196,298	\$ 39,447,971	0%	\$ 0	0%	\$ 4
Lincoln	\$ 7,606	\$ 97,547	\$ 14,790,348	0%	\$ 0	1%	\$ 4
Caledon	\$ 117,089	\$ 297,653	\$ 53,859,812	0%	\$ 2	1%	\$ 4
West Lincoln	\$ 9,045	\$ 63,638	\$ 9,049,781	0%	\$ 1	1%	\$ 5
Ajax	\$ 6,147	\$ 411,293	\$ 59,586,707	0%	\$ 0	1%	\$ 5
Cambridge	\$ 55,000	\$ 620,272	\$ 137,805,623	0%	\$ 0	0%	\$ 5
Markham	\$ 82,516	\$ 1,327,013	\$ 198,639,176	0%	\$ 0	1%	\$ 5
St. Catharines	\$ 39,500	\$ 733,626	\$ 125,608,855	0%	\$ 0	1%	\$ 6
Newmarket	\$ (3,975)	\$ 511,921	\$ 64,726,864	0%	\$ (0)	1%	\$ 7
Waterloo	\$ -	\$ 703,977	\$ 92,449,147	0%	\$ -	1%	\$ 7
Sarnia	\$ 33,869	\$ 535,774	\$ 87,823,957	0%	\$ 0	1%	\$ 7
Whitby	\$ 47,276	\$ 800,095	\$ 77,103,715	0%	\$ 0	1%	\$ 8
Port Colborne	\$ 10,406	\$ 148,035	\$ 17,877,761	0%	\$ 1	1%	\$ 8
Grimsby	\$ 30,345	\$ 197,935	\$ 19,627,094	0%	\$ 1	1%	\$ 8
Fort Erie	\$ -	\$ 252,892	\$ 25,712,180	0%	\$ -	1%	\$ 8
Niagara-on-the-Lake	\$ 1,149	\$ 126,566	\$ 17,997,515	0%	\$ 0	1%	\$ 8
Tecumseh	\$ -	\$ 235,837	\$ 22,301,714	0%	\$ -	1%	\$ 9
Oshawa	\$ -	\$ 1,286,356	\$ 119,707,361	0%	\$ -	1%	\$ 9
Burlington	\$ 1,490,266	\$ 1,604,231	\$ 134,031,812	1%	\$ 8	1%	\$ 9
Wilmot	\$ 13,859	\$ 153,355	\$ 10,254,231	0%	\$ 1	1%	\$ 9
Thorold	\$ 267,214	\$ 180,907	\$ 17,527,665	2%	\$ 14	1%	\$ 10
Innisfil	\$ 3,755	\$ 313,469	\$ 31,511,960	0%	\$ 0	1%	\$ 10
Amherstburg	\$ 200,985	\$ 209,606	\$ 21,896,119	1%	\$ 9	1%	\$ 10
Whitchurch-Stouffville		\$ 251,367	\$ 19,741,047	0%	\$ -	1%	\$ 10
Gravenhurst	\$ 106,262	\$ 120,409	\$ 21,564,654	0%	\$ 9	1%	\$ 10
Welland	\$ 78,985	\$ 513,086	\$ 40,922,327	0%	\$ 2	1%	\$ 10
Lakeshore	\$ 8,264	\$ 332,163	\$ 32,019,762	0%	\$ 0	1%	\$ 10
Tay	\$ 4,502	\$ 101,578	\$ 10,501,080	0%	\$ 0	1%	\$ 11
Pelham	\$ 2,745	\$ 193,092	\$ 10,457,449	0%	\$ 0	2%	\$ 12
East Gwillimbury	\$ -	\$ 269,010	\$ 14,256,022	0%	\$ -	2%	\$ 12
Barrie	\$ 4,354	\$ 1,626,295	\$ 188,201,603	0%	\$ 0	1%	\$ 13
Orillia	\$ 28,766	\$ 418,650	\$ 51,840,640	0%	\$ 1	1%	\$ 14
Collingwood	\$ 1,981	\$ 254,078	\$ 32,427,578	0%	\$ 0	1%	\$ 15



## Ontario and Canada Conditional Grants (cont'd)

Municipality	Canada Conditional Grants	Ontario Conditional Grants	Total Expenditures	Canada Conditional Grants As % of Expend.	Canada Conditional Grants Per Capita	Ontario Conditional Grants As % of Expend.	Ontario Conditional Grants Per Capita
Orangeville	\$ 129,647	\$ 468,469	\$ 29,160,184	0%	\$ 4	2%	\$ 16
Oakville	\$ 266,374	\$ 2,908,703	\$ 140,463,926	0%	\$ 2	2%	\$ 17
Bracebridge	\$ 16,053	\$ 256,381	\$ 11,788,112	0%	\$ 1	2%	\$ 18
Leamington	\$ 29,043	\$ 553,946	\$ 36,816,951	0%	\$ 1	2%	\$ 19
King	\$ 51,362	\$ 390,881	\$ 17,553,968	0%	\$ 3	2%	\$ 19
Belleville	\$ 183,300	\$ 977,396	\$ 88,099,909	0%	\$ 4	1%	\$ 20
Central Elgin	\$ -	\$ 306,341	\$ 14,077,751	0%	\$ -	2%	\$ 23
Huntsville	\$ 1,500	\$ 852,521	\$ 14,430,560	0%	\$ 0	6%	\$ 45
Halton Region	\$ 2,901,640	\$ 65,801,148	\$ 496,182,183	1%	\$ 6	13%	\$ 140
York Region	\$ 9,307,103	\$ 131,578,444	\$ 1,023,417,941	1%	\$ 10	13%	\$ 143
Peel Region	\$ 23,354,984	\$ 180,107,088	\$ 1,115,967,311	2%	\$ 19	16%	\$ 148
Prince Edward County	\$ 210,945	\$ 4,091,667	\$ 38,081,390	1%	\$ 8	11%	\$ 155
Durham Region	\$ 11,784,399	\$ 121,470,864	\$ 752,127,476	2%	\$ 20	16%	\$ 211
Waterloo Region	\$ 13,548,924	\$ 119,825,938	\$ 564,755,865	2%	\$ 28	21%	\$ 247
Kawartha Lakes	\$ 880,091	\$ 19,844,733	\$ 125,273,724	1%	\$ 12	16%	\$ 266
Brantford	\$ 2,667,316	\$ 28,504,859	\$ 218,576,341	1%	\$ 29	13%	\$ 309
Hamilton	\$ 31,481,521	\$ 176,157,557	\$ 1,181,354,836	3%	\$ 61	15%	\$ 339
London	\$ 7,728,672	\$ 129,525,713	\$ 743,417,186	1%	\$ 22	17%	\$ 360
Guelph	\$ 11,684	\$ 42,625,865	\$ 255,565,500	0%	\$ 0	17%	\$ 363
Ottawa	\$ 35,092,519	\$ 304,871,810	\$ 2,090,169,113	2%	\$ 42	15%	\$ 366
Kingston	\$ 4,110,051	\$ 45,406,911	\$ 280,211,711	1%	\$ 34	16%	\$ 375
Stratford	\$ 1,437	\$ 12,181,157	\$ 79,429,432	0%	\$ 0	15%	\$ 389
Chatham-Kent	\$ 3,433,050	\$ 45,120,123	\$ 244,381,735	1%	\$ 32	18%	\$ 415
St. Thomas	\$ 1,018,619	\$ 16,956,900	\$ 81,566,349	1%	\$ 28	21%	\$ 461
Windsor	\$ 12,056,869	\$ 103,733,573	\$ 709,476,190	2%	\$ 54	15%	\$ 468
District Muskoka	\$ 3,739	\$ 27,956,008	\$ 111,791,580	0%	\$ 0	25%	\$ 490
Toronto	\$ 198,218,376	\$ 1,285,556,077	\$ 7,827,436,406	3%	\$ 76	16%	\$ 493
North Bay	\$ 169,892	\$ 27,837,053	\$ 141,286,028	0%	\$ 3	20%	\$ 518
Peterborough	\$ 3,008,126	\$ 40,492,860	\$ 201,172,706	1%	\$ 40	20%	\$ 532
Timmins	\$ 2,470,722	\$ 23,438,354	\$ 114,147,867	2%	\$ 57	21%	\$ 543
Thunder Bay	\$ 30,600	\$ 61,844,732	\$ 319,605,292	0%	\$ 0	19%	\$ 556
Niagara Region	\$ 8,584,534	\$ 241,894,577	\$ 719,076,405	1%	\$ 20	34%	\$ 557
Cornwall	\$ 148,164	\$ 32,255,645	\$ 141,497,505	0%	\$ 3	23%	\$ 687
Sault Ste. Marie	\$ 5,006,937	\$ 59,863,361	\$ 212,696,137	2%	\$ 66	28%	\$ 792
Sudbury	\$ 3,128,794	\$ 132,393,518	\$ 461,268,184	1%	\$ 19	29%	\$ 823
Average				0%	\$ 9	7%	\$ 142

(Source 2005 FIR: Schedule 10 and Schedule 40)

**Licenses, Permits, Rents, Etc.**

Municipality	License, Permits, Rents	Total Expenditures	As % of Expenditures	Per Capita
York Region	\$ -	\$ 1,023,417,941	0%	\$ -
Peel Region	\$ 261,669	\$ 1,115,967,311	0%	\$ 0
Durham Region	\$ 198,018	\$ 752,127,476	0%	\$ 0
Halton Region	\$ 441,902	\$ 496,182,183	0%	\$ 1
Amherstburg	\$ 30,583	\$ 21,896,119	0%	\$ 1
Prince Edward County	\$ 49,883	\$ 38,081,390	0%	\$ 2
Orangeville	\$ 105,414	\$ 29,160,184	0%	\$ 4
Waterloo Region	\$ 1,857,947	\$ 564,755,865	0%	\$ 4
Ottawa	\$ 3,767,194	\$ 2,090,169,113	0%	\$ 5
Port Colborne	\$ 194,021	\$ 17,877,761	1%	\$ 10
Grimsby	\$ 266,756	\$ 19,627,094	1%	\$ 11
Pickering	\$ 1,144,012	\$ 64,958,339	2%	\$ 12
Lincoln	\$ 272,143	\$ 14,790,348	2%	\$ 12
Cornwall	\$ 566,166	\$ 141,497,505	0%	\$ 12
Thorold	\$ 228,640	\$ 17,527,665	1%	\$ 12
Pelham	\$ 231,605	\$ 10,457,449	2%	\$ 14
Thunder Bay	\$ 1,573,437	\$ 319,605,292	0%	\$ 14
Caledon	\$ 995,024	\$ 53,859,812	2%	\$ 15
Innisfil	\$ 508,578	\$ 31,511,960	2%	\$ 16
Kawartha Lakes	\$ 1,321,545	\$ 125,273,724	1%	\$ 18
District Muskoka	\$ 1,040,023	\$ 111,791,580	1%	\$ 18
Timmins	\$ 792,506	\$ 114,147,867	1%	\$ 18
Georgina	\$ 925,574	\$ 30,388,363	3%	\$ 20
Leamington	\$ 596,330	\$ 36,816,951	2%	\$ 20
Kitchener	\$ 4,496,757	\$ 284,425,410	2%	\$ 22
Sarnia	\$ 1,755,438	\$ 87,823,957	2%	\$ 24
Oshawa	\$ 3,579,409	\$ 119,707,361	3%	\$ 24
Guelph	\$ 2,851,357	\$ 255,565,500	1%	\$ 24
Cambridge	\$ 3,004,596	\$ 137,805,623	2%	\$ 24
King	\$ 491,693	\$ 17,553,968	3%	\$ 25
Welland	\$ 1,261,977	\$ 40,922,327	3%	\$ 25
Niagara Region	\$ 12,475,387	\$ 719,076,405	2%	\$ 29
Niagara Falls	\$ 2,431,117	\$ 122,978,262	2%	\$ 29
Woolwich	\$ 576,458	\$ 12,759,193	5%	\$ 29
Wellesley	\$ 303,976	\$ 4,730,598	6%	\$ 29
Lakeshore	\$ 944,307	\$ 32,019,762	3%	\$ 30
Tay	\$ 282,399	\$ 10,501,080	3%	\$ 30
Belleville	\$ 1,478,817	\$ 88,099,909	2%	\$ 30
East Gwillimbury	\$ 689,194	\$ 14,256,022	5%	\$ 30

(Source 2005 FIR: Schedule 10 and Schedule 40)

## Licenses, Permits, Rents, Etc. (cont'd)

Municipality	License, Permits, Rents	Total Expenditures	As % of Expenditures	Per Capita
St. Catharines	\$ 4,154,363	\$ 125,608,855	3%	\$ 31
Newmarket	\$ 2,580,701	\$ 64,726,864	4%	\$ 33
Waterloo	\$ 3,302,099	\$ 92,449,147	4%	\$ 34
Whitby	\$ 3,543,345	\$ 77,103,715	5%	\$ 34
Kingston	\$ 4,135,164	\$ 280,211,711	1%	\$ 34
Bracebridge	\$ 499,021	\$ 11,788,112	4%	\$ 34
Cobourg	\$ 647,274	\$ 25,397,700	3%	\$ 34
Barrie	\$ 4,568,688	\$ 188,201,603	2%	\$ 35
Aurora	\$ 1,766,567	\$ 39,447,971	4%	\$ 37
Fort Erie	\$ 1,185,188	\$ 25,712,180	5%	\$ 39
Peterborough	\$ 3,106,457	\$ 201,172,706	2%	\$ 41
Sault Ste. Marie	\$ 3,165,227	\$ 212,696,137	1%	\$ 42
Halton Hills	\$ 2,454,531	\$ 32,981,631	7%	\$ 42
West Lincoln	\$ 574,013	\$ 9,049,781	6%	\$ 43
Mississauga	\$ 33,308,454	\$ 452,772,423	7%	\$ 45
Tecumseh	\$ 1,248,255	\$ 22,301,714	6%	\$ 46
Orillia	\$ 1,411,083	\$ 51,840,640	3%	\$ 46
Vaughan	\$ 11,840,680	\$ 225,946,047	5%	\$ 47
Central Elgin	\$ 640,705	\$ 14,077,751	5%	\$ 48
Ajax	\$ 4,157,544	\$ 59,586,707	7%	\$ 48
Brampton	\$ 20,511,619	\$ 334,738,645	6%	\$ 50
Burlington	\$ 8,939,891	\$ 134,031,812	7%	\$ 50
Niagara-on-the-Lake	\$ 756,213	\$ 17,997,515	4%	\$ 51
Wilmot	\$ 845,279	\$ 10,254,231	8%	\$ 52
Clarington	\$ 4,368,591	\$ 48,693,915	9%	\$ 53
Collingwood	\$ 915,524	\$ 32,427,578	3%	\$ 55
Chatham-Kent	\$ 6,288,409	\$ 244,381,735	3%	\$ 58
Wasaga Beach	\$ 1,006,628	\$ 23,417,837	4%	\$ 60
Oakville	\$ 10,926,509	\$ 140,463,926	8%	\$ 63
Markham	\$ 16,246,548	\$ 198,639,176	8%	\$ 63
Toronto	\$ 169,549,052	\$ 7,827,436,406	2%	\$ 65
London	\$ 24,973,976	\$ 743,417,186	3%	\$ 69
Milton	\$ 4,339,748	\$ 45,546,173	10%	\$ 74
Gravenhurst	\$ 887,526	\$ 21,564,654	4%	\$ 74
Huntsville	\$ 1,493,066	\$ 14,430,560	10%	\$ 78
Sudbury	\$ 12,778,243	\$ 461,268,184	3%	\$ 79
North Bay	\$ 4,384,912	\$ 141,286,028	3%	\$ 82
St. Thomas	\$ 3,115,690	\$ 81,566,349	4%	\$ 85
Brantford	\$ 8,725,038	\$ 218,576,341	4%	\$ 94
Whitchurch-Stouffville	\$ 2,411,602	\$ 19,741,047	12%	\$ 94
Hamilton	\$ 49,661,956	\$ 1,181,354,836	4%	\$ 96
Stratford	\$ 4,770,376	\$ 79,429,432	6%	\$ 153
Windsor	\$ 38,898,988	\$ 709,476,190	5%	\$ 175
Average			3%	\$ 39

(Source 2005 FIR: Schedule 10 and Schedule 40)

### Penalties & Interest on Taxes and Other Fine Revenues

Municipality	Penalties, Interest on Taxes	Other Fines	Total Penalties, Interest on Taxes and Other Fines	Total Expenditures	As % of Expenditures	Per Capita
Peel Region		\$ 499,704	\$ 499,704	\$ 1,115,967,311	0%	\$ 0
Guelph	\$ 849,824	\$ -	\$ 849,824	\$ 255,565,500	0%	\$ 7
Oshawa	\$ 993,277	\$ 97,665	\$ 1,090,942	\$ 119,707,361	1%	\$ 7
Woolwich	\$ 158,928	\$ 13,612	\$ 172,540	\$ 12,759,193	1%	\$ 9
Wilmot	\$ 146,972	\$ 1,810	\$ 148,782	\$ 10,254,231	1%	\$ 9
Wellesley	\$ 96,021		\$ 96,021	\$ 4,730,598	2%	\$ 9
Halton Hills	\$ 470,791	\$ 67,940	\$ 538,731	\$ 32,981,631	2%	\$ 9
Cornwall	\$ 475,106		\$ 475,106	\$ 141,497,505	0%	\$ 10
Orangeville	\$ 271,471	\$ 42,991	\$ 314,462	\$ 29,160,184	1%	\$ 11
Lakeshore	\$ 344,816	\$ 4,131	\$ 348,947	\$ 32,019,762	1%	\$ 11
Leamington	\$ 313,576	\$ 33,358	\$ 346,934	\$ 36,816,951	1%	\$ 12
St. Thomas	\$ 419,883	\$ 44,925	\$ 464,808	\$ 81,566,349	1%	\$ 13
Prince Edward County	\$ 315,765	\$ 25,245	\$ 341,010	\$ 38,081,390	1%	\$ 13
Peterborough	\$ 895,223	\$ 105,574	\$ 1,000,797	\$ 201,172,706	0%	\$ 13
Tecumseh	\$ 337,169	\$ 27,571	\$ 364,740	\$ 22,301,714	2%	\$ 13
Pelham	\$ 167,241	\$ 58,362	\$ 225,603	\$ 10,457,449	2%	\$ 13
Ajax	\$ 910,038	\$ 248,588	\$ 1,158,626	\$ 59,586,707	2%	\$ 13
Sarnia	\$ 990,145	\$ 29,894	\$ 1,020,039	\$ 87,823,957	1%	\$ 14
Chatham-Kent	\$ 1,414,654	\$ 102,176	\$ 1,516,830	\$ 244,381,735	1%	\$ 14
Newmarket	\$ 746,224	\$ 350,055	\$ 1,096,279	\$ 64,726,864	2%	\$ 14
Ottawa	\$ 9,204,192	\$ 2,443,884	\$ 11,648,076	\$ 2,090,169,113	1%	\$ 14
Brampton	\$ 5,343,393	\$ 577,278	\$ 5,920,671	\$ 334,738,645	2%	\$ 14
Clarington	\$ 1,111,791	\$ 93,595	\$ 1,205,386	\$ 48,693,915	2%	\$ 15
Stratford	\$ 297,257	\$ 165,188	\$ 462,445	\$ 79,429,432	1%	\$ 15
Central Elgin	\$ 197,239		\$ 197,239	\$ 14,077,751	1%	\$ 15
Sudbury	\$ 1,973,968	\$ 442,374	\$ 2,416,342	\$ 461,268,184	1%	\$ 15
Mississauga	\$ 3,700,390	\$ 7,432,903	\$ 11,133,293	\$ 452,772,423	2%	\$ 15
Milton	\$ 601,202	\$ 309,038	\$ 910,240	\$ 45,546,173	2%	\$ 15
Whitby	\$ 1,642,252		\$ 1,642,252	\$ 77,103,715	2%	\$ 16
Sault Ste. Marie	\$ 1,189,581		\$ 1,189,581	\$ 212,696,137	1%	\$ 16
Timmins	\$ 445,687	\$ 233,722	\$ 679,409	\$ 114,147,867	1%	\$ 16
Georgina	\$ 585,562	\$ 145,250	\$ 730,812	\$ 30,388,363	2%	\$ 16
Cambridge	\$ 1,770,735	\$ 177,761	\$ 1,948,496	\$ 137,805,623	1%	\$ 16
Burlington	\$ 1,736,928	\$ 1,250,827	\$ 2,987,755	\$ 134,031,812	2%	\$ 17
Cobourg	\$ 284,564	\$ 45,839	\$ 330,403	\$ 25,397,700	1%	\$ 18
Belleville	\$ 645,890	\$ 218,734	\$ 864,624	\$ 88,099,909	1%	\$ 18
Barrie	\$ 1,622,332	\$ 678,311	\$ 2,300,643	\$ 188,201,603	1%	\$ 18
Kawartha Lakes	\$ 1,249,802	\$ 79,058	\$ 1,328,860	\$ 125,273,724	1%	\$ 18
East Gwillimbury	\$ 408,816		\$ 408,816	\$ 14,256,022	3%	\$ 18
Brantford	\$ 1,415,025	\$ 254,102	\$ 1,669,127	\$ 218,576,341	1%	\$ 18
London	\$ 3,966,805	\$ 2,551,665	\$ 6,518,470	\$ 743,417,186	1%	\$ 18
St. Catharines	\$ 1,835,104	\$ 619,280	\$ 2,454,384	\$ 125,608,855	2%	\$ 18

(Source 2005 FIR: Schedule 10 and Schedule 40)

**Penalties & Interest on Taxes and Other Fine Revenues (cont'd)**

Municipality	Penalties, Interest on Taxes	Other Fines	Total Penalties, Interest on Taxes and Other Fines	Total Expenditures	As % of Expenditures	Per Capita
Whitchurch Stouffville	\$ 473,301		\$ 473,301	\$ 19,741,047	2%	\$ 19
Tay	\$ 176,034	\$ 190	\$ 176,224	\$ 10,501,080	2%	\$ 19
Kitchener	\$ 2,306,329	\$ 1,619,456	\$ 3,925,785	\$ 284,425,410	1%	\$ 19
Markham	\$ 3,376,275	\$ 1,488,764	\$ 4,865,039	\$ 198,639,176	2%	\$ 19
North Bay	\$ 665,240	\$ 349,800	\$ 1,015,040	\$ 141,286,028	1%	\$ 19
Caledon	\$ 1,039,343	\$ 246,168	\$ 1,285,511	\$ 53,859,812	2%	\$ 19
Collingwood	\$ 262,721	\$ 59,872	\$ 322,593	\$ 32,427,578	1%	\$ 19
West Lincoln	\$ 227,216	\$ 35,717	\$ 262,933	\$ 9,049,781	3%	\$ 20
Gravenhurst	\$ 190,545	\$ 44,802	\$ 235,347	\$ 21,564,654	1%	\$ 20
Waterloo	\$ 992,902	\$ 948,753	\$ 1,941,655	\$ 92,449,147	2%	\$ 20
Lincoln	\$ 460,212		\$ 460,212	\$ 14,790,348	3%	\$ 20
Fort Erie	\$ 514,511	\$ 92,065	\$ 606,576	\$ 25,712,180	2%	\$ 20
Thorold	\$ 360,183	\$ 30,426	\$ 390,609	\$ 17,527,665	2%	\$ 21
Pickering	\$ 1,534,795	\$ 550,611	\$ 2,085,406	\$ 64,958,339	3%	\$ 21
Innisfil	\$ 633,642	\$ 60,853	\$ 694,495	\$ 31,511,960	2%	\$ 21
Port Colborne	\$ 401,990	\$ 14,539	\$ 416,529	\$ 17,877,761	2%	\$ 22
Vaughan	\$ 3,670,167	\$ 1,768,116	\$ 5,438,283	\$ 225,946,047	2%	\$ 22
Oakville	\$ 2,585,114	\$ 1,342,724	\$ 3,927,838	\$ 140,463,926	3%	\$ 23
Grimsby	\$ 498,443	\$ 55,943	\$ 554,386	\$ 19,627,094	3%	\$ 23
Amherstburg	\$ 519,425		\$ 519,425	\$ 21,896,119	2%	\$ 24
Aurora	\$ 651,067	\$ 508,535	\$ 1,159,602	\$ 39,447,971	3%	\$ 24
Kingston	\$ 1,665,357	\$ 1,330,617	\$ 2,995,974	\$ 280,211,711	1%	\$ 25
Orillia	\$ 575,271	\$ 184,100	\$ 759,371	\$ 51,840,640	1%	\$ 25
King	\$ 507,603		\$ 507,603	\$ 17,553,968	3%	\$ 25
Thunder Bay	\$ 2,095,886	\$ 721,959	\$ 2,817,845	\$ 319,605,292	1%	\$ 25
Huntsville	\$ 471,768	\$ 38,125	\$ 509,893	\$ 14,430,560	4%	\$ 27
Wasaga Beach	\$ 386,726	\$ 89,635	\$ 476,361	\$ 23,417,837	2%	\$ 28
Hamilton	\$ 9,760,587	\$ 5,125,964	\$ 14,886,551	\$ 1,181,354,836	1%	\$ 29
Bracebridge	\$ 394,431	\$ 23,013	\$ 417,444	\$ 11,788,112	4%	\$ 29
Niagara Falls	\$ 2,238,631	\$ 514,495	\$ 2,753,126	\$ 122,978,262	2%	\$ 33
Windsor	\$ 4,802,963	\$ 2,548,066	\$ 7,351,029	\$ 709,476,190	1%	\$ 33
Toronto	\$ 25,255,694	\$ 74,563,955	\$ 99,819,649	\$ 7,827,436,406	1%	\$ 38
Niagara-on-the-Lake	\$ 359,204	\$ 217,202	\$ 576,406	\$ 17,997,515	3%	\$ 39
Welland	\$ 1,870,304	\$ 273,911	\$ 2,144,215	\$ 40,922,327	5%	\$ 43
Average					2%	\$ 18

(Source 2005 FIR: Schedule 10 and Schedule 40)

## Investment Income Revenue

Municipality	Income From Own Funds and Others	As % of Expenditures	Per Capita
Port Colborne	\$ 14,685	0.1%	\$ 1
Gravenhurst	\$ 23,960	0.1%	\$ 2
London	\$ 928,010	0.1%	\$ 3
Whitby	\$ 280,986	0.4%	\$ 3
Sarnia	\$ 208,102	0.2%	\$ 3
Amherstburg	\$ 62,480	0.3%	\$ 3
Timmins	\$ 146,011	0.1%	\$ 3
Prince Edward County	\$ 96,102	0.3%	\$ 4
Orangeville	\$ 122,927	0.4%	\$ 4
Pelham	\$ 75,884	0.7%	\$ 5
St. Thomas	\$ 176,317	0.2%	\$ 5
Belleville	\$ 246,668	0.3%	\$ 5
Huntsville	\$ 104,346	0.7%	\$ 5
Kawartha Lakes	\$ 445,660	0.4%	\$ 6
Wilmot	\$ 98,933	1.0%	\$ 6
Central Elgin	\$ 80,900	0.6%	\$ 6
Wellesley	\$ 67,274	1.4%	\$ 6
East Gwillimbury	\$ 176,826	1.2%	\$ 8
Fort Erie	\$ 241,514	0.9%	\$ 8
Newmarket	\$ 631,335	1.0%	\$ 8
Bracebridge	\$ 117,980	1.0%	\$ 8
Guelph	\$ 992,442	0.4%	\$ 8
Thunder Bay	\$ 950,547	0.3%	\$ 9
Niagara Falls	\$ 721,973	0.6%	\$ 9
Vaughan	\$ 2,175,804	1.0%	\$ 9
Pickering	\$ 874,684	1.3%	\$ 9
St. Catharines	\$ 1,349,253	1.1%	\$ 10
Sault Ste. Marie	\$ 767,449	0.4%	\$ 10
King	\$ 224,175	1.3%	\$ 11
Stratford	\$ 353,666	0.4%	\$ 11
Lincoln	\$ 264,581	1.8%	\$ 11
Mississauga	\$ 8,620,357	1.9%	\$ 12
Tecumseh	\$ 325,030	1.5%	\$ 12
Georgina	\$ 551,191	1.8%	\$ 12
Clarington	\$ 979,713	2.0%	\$ 12
Kitchener	\$ 2,587,722	0.9%	\$ 12
Tay	\$ 122,829	1.2%	\$ 13
Innisfil	\$ 428,870	1.4%	\$ 13

Municipality	Income From Own Funds and Others	As % of Expenditures	Per Capita
Cornwall	\$ 623,283	0.4%	\$ 13
Kingston	\$ 1,608,290	0.6%	\$ 13
West Lincoln	\$ 183,039	2.0%	\$ 14
Welland	\$ 704,463	1.7%	\$ 14
Collingwood	\$ 257,706	0.8%	\$ 16
Thorold	\$ 296,450	1.7%	\$ 16
Leamington	\$ 464,379	1.3%	\$ 16
Lakeshore	\$ 504,568	1.6%	\$ 16
Brantford	\$ 1,530,847	0.7%	\$ 17
Grimsbey	\$ 404,981	2.1%	\$ 17
Oshawa	\$ 2,775,051	2.3%	\$ 19
Oakville	\$ 3,233,816	2.3%	\$ 19
North Bay	\$ 1,048,336	0.7%	\$ 19
Brampton	\$ 8,221,371	2.5%	\$ 20
Chatham-Kent	\$ 2,266,712	0.9%	\$ 21
Burlington	\$ 3,848,272	2.9%	\$ 22
Whitchurch-Stouffville	\$ 554,761	2.8%	\$ 22
Hamilton	\$ 11,298,587	1.0%	\$ 22
Caledon	\$ 1,672,454	3.1%	\$ 25
Waterloo	\$ 2,469,409	2.7%	\$ 25
Ottawa	\$ 22,176,620	1.1%	\$ 27
Windsor	\$ 5,963,155	0.8%	\$ 27
Ajax	\$ 2,382,454	4.0%	\$ 28
Cambridge	\$ 4,185,140	3.0%	\$ 34
Cobourg	\$ 650,089	2.6%	\$ 35
Barrie	\$ 4,584,919	2.4%	\$ 35
Halton Hills	\$ 2,068,824	6.3%	\$ 36
Wasaga Beach	\$ 632,890	2.7%	\$ 38
Aurora	\$ 1,846,421	4.7%	\$ 38
Milton	\$ 2,320,982	5.1%	\$ 39
Peterborough	\$ 3,183,175	1.6%	\$ 42
Woolwich	\$ 849,864	6.7%	\$ 43
Niagara-on-the-Lake	\$ 682,141	3.8%	\$ 46
Markham	\$ 11,761,558	5.9%	\$ 46
Sudbury	\$ 7,350,726	1.6%	\$ 46
Toronto	\$ 132,304,147	1.7%	\$ 51
Orillia	\$ 1,589,116	3.1%	\$ 52
Average		1.6%	\$ 17

**Gaming and Casino Revenues**

Municipality	Gaming and Casino	Total Expenditures	As % of Expenditures	Per Capita
Ottawa	\$ 3,329,912	\$ 2,090,169,113	0%	\$ 4
Chatham-Kent	\$ 578,043	\$ 244,381,735	0%	\$ 5
Hamilton	\$ 5,082,754	\$ 1,181,354,836	0%	\$ 10
London	\$ 3,539,884	\$ 743,417,186	0%	\$ 10
Sudbury	\$ 2,094,172	\$ 461,268,184	0%	\$ 13
Sault Ste. Marie	\$ 1,577,078	\$ 212,696,137	1%	\$ 21
Thunder Bay	\$ 2,422,812	\$ 319,605,292	1%	\$ 22
Windsor	\$ 5,096,270	\$ 709,476,190	1%	\$ 23
Sarnia	\$ 1,695,454	\$ 87,823,957	2%	\$ 23
Niagara Falls	\$ 2,600,000	\$ 122,978,262	2%	\$ 31
Brantford	\$ 3,776,503	\$ 218,576,341	2%	\$ 41
Fort Erie	\$ 2,758,540	\$ 25,712,180	11%	\$ 91
Milton	\$ 5,817,096	\$ 45,546,173	13%	\$ 99
Innisfil	\$ 4,870,545	\$ 31,511,960	15%	\$ 149
Average			3%	\$ 39

(Source 2005 FIR: Schedule 10 and Schedule 40)



### Contributions From Reserves and Reserve Funds

Municipality	Contributions from Reserves and Reserve funds	Total Expenditures	As % of Expenditures	Per Capita
Bracebridge	\$ -	\$ 11,788,112	0%	\$ -
Gravenhurst	\$ -	\$ 21,564,654	0%	\$ -
King	\$ -	\$ 17,553,968	0%	\$ -
Lincoln	\$ -	\$ 14,790,348	0%	\$ -
Markham	\$ -	\$ 198,639,176	0%	\$ -
Richmond Hill		\$ 123,765,619	0%	\$ -
Huntsville	\$ 7,277	\$ 14,430,560	0%	\$ 0
Wilmot	\$ 11,987	\$ 10,254,231	0%	\$ 1
Central Elgin	\$ 38,783	\$ 14,077,751	0%	\$ 3
Whitchurch Stouffville	\$ 83,191	\$ 19,741,047	0%	\$ 3
Halton Hills	\$ 357,987	\$ 32,981,631	1%	\$ 6
Peterborough	\$ 652,482	\$ 201,172,706	0%	\$ 9
Kawartha Lakes	\$ 698,088	\$ 125,273,724	1%	\$ 9
East Gwillimbury	\$ 287,139	\$ 14,256,022	2%	\$ 13
Tay	\$ 120,401	\$ 10,501,080	1%	\$ 13
Orillia	\$ 394,456	\$ 51,840,640	1%	\$ 13
Pelham	\$ 219,805	\$ 10,457,449	2%	\$ 13
Cobourg	\$ 271,668	\$ 25,397,700	1%	\$ 14
Timmins	\$ 652,279	\$ 114,147,867	1%	\$ 15
Lakeshore	\$ 496,721	\$ 32,019,762	2%	\$ 16
St. Thomas	\$ 606,187	\$ 81,566,349	1%	\$ 16
Oshawa	\$ 2,651,413	\$ 119,707,361	2%	\$ 18
Belleville	\$ 953,346	\$ 88,099,909	1%	\$ 20
Wasaga Beach	\$ 330,788	\$ 23,417,837	1%	\$ 20
London	\$ 7,867,337	\$ 743,417,186	1%	\$ 22
Aurora	\$ 1,070,230	\$ 39,447,971	3%	\$ 22
Orangeville	\$ 652,266	\$ 29,160,184	2%	\$ 23
Woolwich	\$ 446,952	\$ 12,759,193	4%	\$ 23
Kitchener	\$ 4,764,566	\$ 284,425,410	2%	\$ 23
Port Colborne	\$ 454,170	\$ 17,877,761	3%	\$ 24
Wellesley	\$ 254,057	\$ 4,730,598	5%	\$ 25
Sudbury	\$ 3,960,110	\$ 461,268,184	1%	\$ 25
Leamington	\$ 738,828	\$ 36,816,951	2%	\$ 25
West Lincoln	\$ 346,283	\$ 9,049,781	4%	\$ 26
Cambridge	\$ 3,295,261	\$ 137,805,623	2%	\$ 27
Whitby	\$ 2,851,680	\$ 77,103,715	4%	\$ 27
Welland	\$ 1,418,159	\$ 40,922,327	3%	\$ 28
North Bay	\$ 1,542,391	\$ 141,286,028	1%	\$ 29
Oakville	\$ 5,313,351	\$ 140,463,926	4%	\$ 31
Ajax	\$ 2,637,810	\$ 59,586,707	4%	\$ 31
Georgina	\$ 1,446,599	\$ 30,388,363	5%	\$ 31

(Source 2005 FIR: Schedule 10 and Schedule 40)

## Contributions From Reserves and Reserve Funds (cont'd)

Municipality	Contributions from Reserves and Reserve funds	Total Expenditures	As % of Expenditures	Per Capita
Collingwood	\$ 535,993	\$ 32,427,578	2%	\$ 32
Niagara-on-the-Lake	\$ 490,343	\$ 17,997,515	3%	\$ 33
Niagara Falls	\$ 2,786,684	\$ 122,978,262	2%	\$ 33
Fort Erie	\$ 1,009,269	\$ 25,712,180	4%	\$ 33
Sarnia	\$ 2,752,681	\$ 87,823,957	3%	\$ 37
Pickering	\$ 3,752,748	\$ 64,958,339	6%	\$ 38
Tecumseh	\$ 1,044,026	\$ 22,301,714	5%	\$ 38
Waterloo	\$ 3,762,979	\$ 92,449,147	4%	\$ 39
Burlington	\$ 6,915,217	\$ 134,031,812	5%	\$ 39
Hamilton	\$ 21,525,675	\$ 1,181,354,836	2%	\$ 41
Sault Ste. Marie	\$ 3,274,154	\$ 212,696,137	2%	\$ 43
Clarington	\$ 3,692,074	\$ 48,693,915	8%	\$ 45
Ottawa	\$ 39,151,362	\$ 2,090,169,113	2%	\$ 47
Thorold	\$ 956,276	\$ 17,527,665	5%	\$ 50
Innisfil	\$ 1,649,063	\$ 31,511,960	5%	\$ 51
Brantford	\$ 4,724,884	\$ 218,576,341	2%	\$ 51
Guelph	\$ 6,011,586	\$ 255,565,500	2%	\$ 51
Thunder Bay	\$ 6,325,110	\$ 319,605,292	2%	\$ 57
Mississauga	\$ 43,498,698	\$ 452,772,423	10%	\$ 59
Barrie	\$ 7,990,927	\$ 188,201,603	4%	\$ 62
Newmarket	\$ 5,556,261	\$ 64,726,864	9%	\$ 71
Milton	\$ 4,259,162	\$ 45,546,173	9%	\$ 72
Prince Edward County	\$ 2,263,640	\$ 38,081,390	6%	\$ 85
Amherstburg	\$ 1,924,238	\$ 21,896,119	9%	\$ 89
Chatham-Kent	\$ 9,876,799	\$ 244,381,735	4%	\$ 91
Stratford	\$ 2,948,305	\$ 79,429,432	4%	\$ 94
Vaughan	\$ 26,537,121	\$ 225,946,047	12%	\$ 106
Kingston	\$ 13,668,890	\$ 280,211,711	5%	\$ 113
Cornwall	\$ 5,504,435	\$ 141,497,505	4%	\$ 117
St. Catharines	\$ 16,990,193	\$ 125,608,855	14%	\$ 128
Windsor	\$ 37,677,695	\$ 709,476,190	5%	\$ 170
Brampton	\$ 76,517,439	\$ 334,738,645	23%	\$ 185
Caledon	\$ 18,387,941	\$ 53,859,812	34%	\$ 275
Toronto	\$ 731,790,590	\$ 7,827,436,406	9%	\$ 281
Average			4%	\$ 45
Niagara Region	\$ 5,264,799	\$ 719,076,405	1%	\$ 12
District Muskoka	\$ 759,474	\$ 111,791,580	1%	\$ 13
Peel Region	\$ 23,611,315	\$ 1,115,967,311	2%	\$ 19
Waterloo Region	\$ 14,918,352	\$ 564,755,865	3%	\$ 31
Halton Region	\$ 19,859,132	\$ 496,182,183	4%	\$ 42
York Region	\$ 69,278,787	\$ 1,023,417,941	7%	\$ 75
Durham Region	\$ 46,844,805	\$ 752,127,476	6%	\$ 81
Average			3%	\$ 39

## Revenues From Government Business Enterprise

Municipality	Other Revenues From Government Business Enterprise	Total Expenditures	As % of Expenditures	Per Capita
Windsor	\$ 555,040	\$ 709,476,190	0%	\$ 3
Tecumseh	\$ 79,320	\$ 22,301,714	0%	\$ 3
Kitchener	\$ 750,000	\$ 284,425,410	0%	\$ 4
Oshawa	\$ 720,000	\$ 119,707,361	1%	\$ 5
Leamington	\$ 156,300	\$ 36,816,951	0%	\$ 5
Central Elgin	\$ 78,083	\$ 14,077,751	1%	\$ 6
Amherstburg	\$ 154,063	\$ 21,896,119	1%	\$ 7
Innisfil	\$ 328,000	\$ 31,511,960	1%	\$ 10
Barrie	\$ 1,383,000	\$ 188,201,603	1%	\$ 11
Mississauga	\$ 8,010,000	\$ 452,772,423	2%	\$ 11
St. Catharines	\$ 1,726,394	\$ 125,608,855	1%	\$ 13
Tay	\$ 126,354	\$ 10,501,080	1%	\$ 13
Clarington	\$ 1,220,425	\$ 48,693,915	3%	\$ 15
London	\$ 6,275,000	\$ 743,417,186	1%	\$ 17
Ajax	\$ 1,540,800	\$ 59,586,707	3%	\$ 18
North Bay	\$ 975,580	\$ 141,286,028	1%	\$ 18
Niagara Falls	\$ 1,595,000	\$ 122,978,262	1%	\$ 19
Wellesley	\$ 208,744	\$ 4,730,598	4%	\$ 20
Vaughan	\$ 5,365,120	\$ 225,946,047	2%	\$ 21
Collingwood	\$ 396,000	\$ 32,427,578	1%	\$ 24
Brantford	\$ 2,294,325	\$ 218,576,341	1%	\$ 25
Peterborough	\$ 2,218,683	\$ 201,172,706	1%	\$ 29
Sarnia	\$ 2,200,925	\$ 87,823,957	3%	\$ 30
Wilmot	\$ 491,929	\$ 10,254,231	5%	\$ 30
Oakville	\$ 5,392,038	\$ 140,463,926	4%	\$ 31
Cobourg	\$ 600,000	\$ 25,397,700	2%	\$ 32
St. Thomas	\$ 1,177,712	\$ 81,566,349	1%	\$ 32
Sault Ste. Marie	\$ 2,545,400	\$ 212,696,137	1%	\$ 34
Burlington	\$ 6,461,199	\$ 134,031,812	5%	\$ 36
Hamilton	\$ 23,088,000	\$ 1,181,354,836	2%	\$ 44
Port Colborne	\$ 880,568	\$ 17,877,761	5%	\$ 46
Newmarket	\$ 3,664,842	\$ 64,726,864	6%	\$ 47
Toronto	\$ 125,205,037	\$ 7,827,436,406	2%	\$ 48
Orangeville	\$ 1,513,000	\$ 29,160,184	5%	\$ 52
Stratford	\$ 2,257,288	\$ 79,429,432	3%	\$ 72
Guelph	\$ 8,632,337	\$ 255,565,500	3%	\$ 74
Orillia	\$ 3,500,000	\$ 51,840,640	7%	\$ 115
Cambridge	\$ 35,464,880	\$ 137,805,623	26%	\$ 289
Average			3%	\$ 34

(Source 2005 FIR: Schedule 10 and Schedule 40)

## ***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 2006 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 ratios for the residential class is set by the province at 1.0000. 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 "**Ranges 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 2006 Tax Ratios

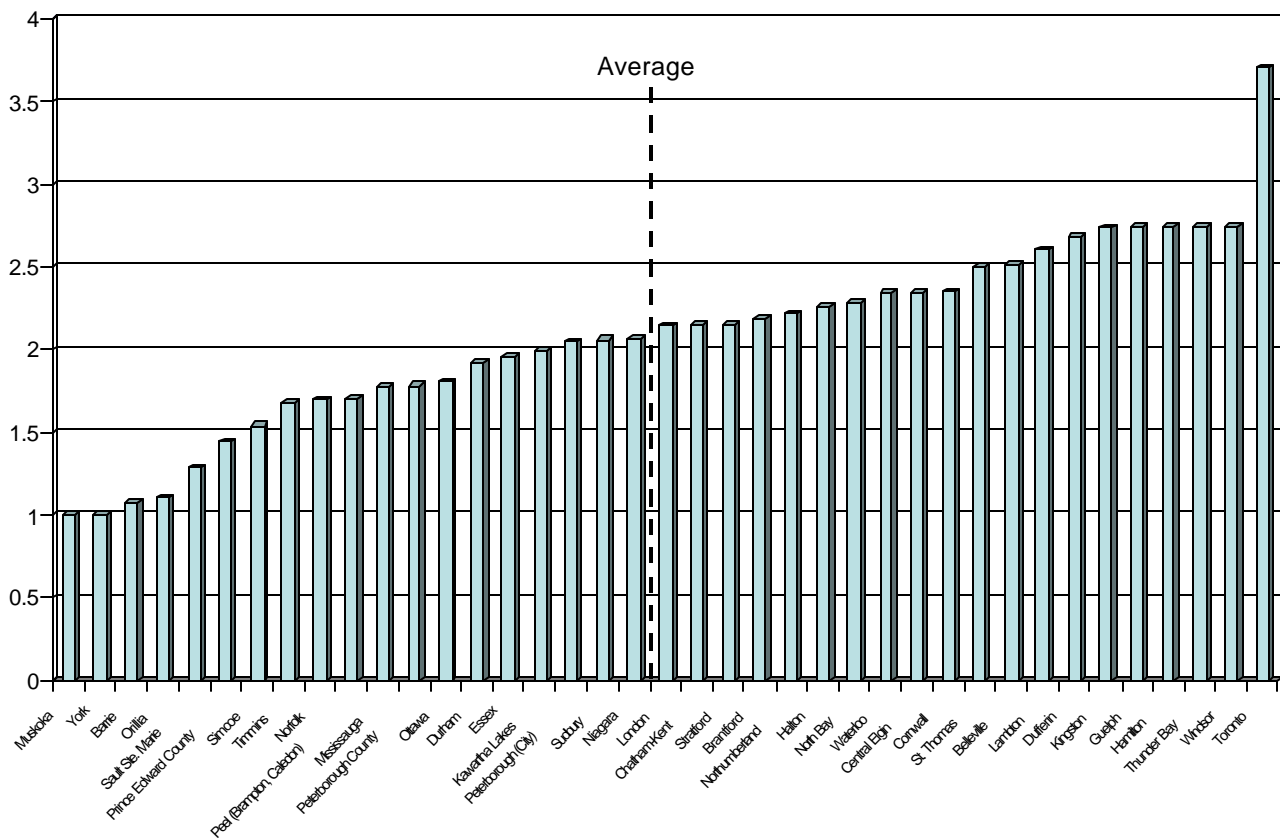
Municipality	Multi-Residential	Commercial (Residual)	Industrial (Residual)	Industrial (Large)
Barrie	1.0787	1.4331	1.5163	
Belleville*	2.5102	1.9191	2.9612	
Brantford*	2.1900	1.9800	3.3648	
Central Elgin*	2.3458	1.6376	2.2251	2.8318
Chatham-Kent*	2.1488	1.9671	2.4604	2.9570
Cornwall	2.3492	1.9650	2.6300	
Dufferin	2.6802	1.2200	2.1984	
Durham	1.9188	1.4500	2.2598	2.5112
Essex*	1.9554	1.0697	1.9425	2.6861
Guelph	2.7400	1.8400	2.6300	
Halton	2.2619	1.4565	2.3599	
Hamilton*	2.7400	2.1016	3.4979	4.1017
Kawartha Lakes	1.9931	1.2782	1.7825	
Kingston	2.7389	1.9800	2.6300	
Lambton*	2.6017	1.6752	2.0536	3.0124
London	2.1455	1.9800	2.6300	
Mississauga	1.7788	1.4098	1.5708	
Muskoka	1.0000	1.1000	1.1000	
Niagara*	2.0600	1.7586	2.8000	
Norfolk	1.6929	1.6929	1.6929	
North Bay	2.2818	1.9274	1.4000	
Northumberland	2.2160	1.5152	2.6300	
Orillia	1.1000	1.9800	1.7300	
Ottawa*	1.8000	2.1777	2.7284	2.3430
Peel (Brampton, Caledon)	1.7050	1.2971	1.4700	
Peterborough (City)	2.0440	1.8912	2.6300	
Peterborough County	1.7802	1.0986	1.5432	
Prince Edward County	1.4402	1.1125	1.3895	
Sault Ste. Marie*	1.2829	1.6730	1.9251	2.7431
Simcoe	1.5385	1.2521	1.5385	
St. Thomas*	2.4987	1.9475	2.2281	2.6774
Stratford*	2.1539	2.1966	3.3624	
Sudbury*	2.0591	1.7206	2.5596	2.9012
Thunder Bay	2.7400	1.9527	2.4300	2.6275
Timmins*	1.6816	1.7501	2.1783	2.7114
Toronto*	3.7070	3.7465	4.1710	
Waterloo	2.3400	1.9500	2.6100	
Windsor*	2.7400	1.9981	2.4486	3.4895
York	1.0000	1.2070	1.3737	
<b>Average</b>	2.0779	1.7259	2.2731	2.8918
<b>Minimum</b>	1.0000	1.0697	1.1000	2.3430
<b>Maximum</b>	3.7070	3.7465	4.1710	4.1017
<b>Provincial Threshold</b>	2.7400	1.9800	2.6300	2.6300

\* denotes municipalities with one or more ratios above the Provincial Threshold  
The highlighted cells reflect changes in tax ratios between 2005 and 2006

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

(only for those municipalities that participated in the 2005 Study)

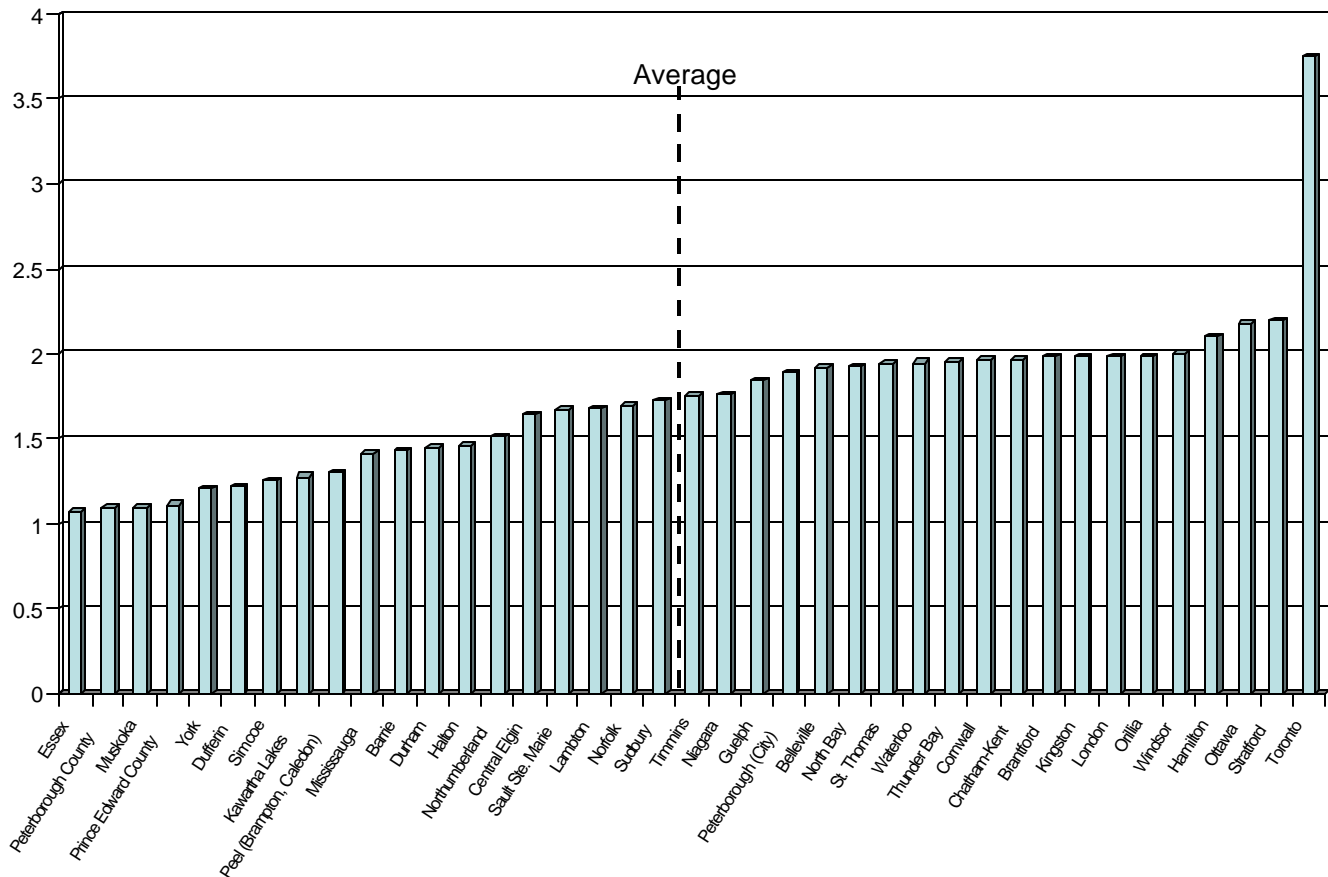
**Trends and Observations - Multi-Residential Tax Ratios**



- With the exception of Toronto, all municipalities have a Multi-Residential Tax Ratio at or below the Provincial Threshold of 2.74. Muskoka, Barrie, York and Orillia are the only municipalities within the Provincial Range of Fairness
- 10 of the 39 municipal entities decreased their Multi-Residential Tax Rate in 2006 including:
  - City of Brantford
  - Region of Durham
  - Kawartha Lakes
  - Region of Niagara
  - City of North Bay
  - City of Ottawa
  - County of Simcoe
  - St. Thomas
  - City of Toronto
  - Region of Waterloo
- All other factors being equal, municipalities with a high Multi-Residential Tax Ratio will have higher relative tax burdens

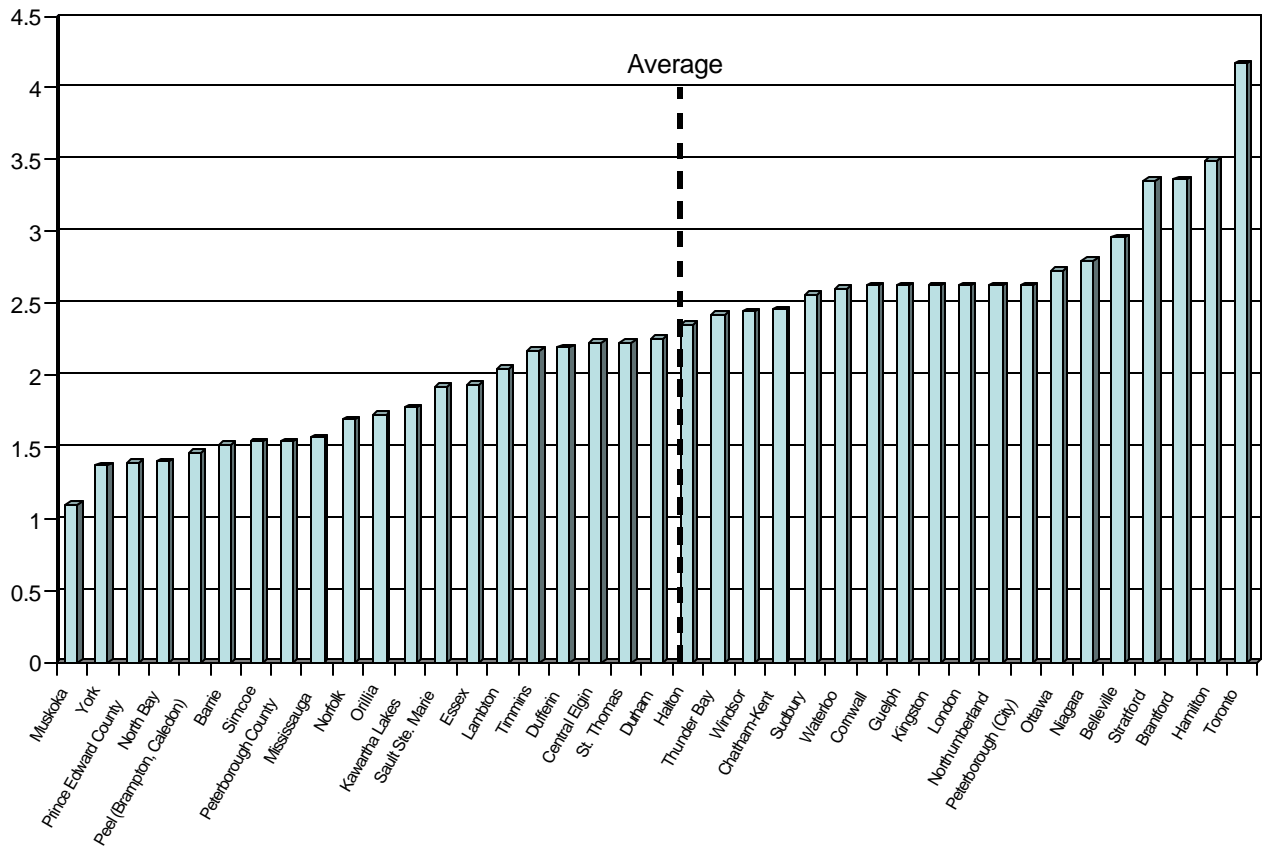


Trends and Observations - Commercial (residual) Tax Ratios



- With the exception of Hamilton, Windsor, Ottawa, Stratford and Toronto, all municipalities have a residual Commercial Tax Ratio at or below the Provincial Threshold of 1.98
- The County of Essex, the County of Peterborough and the District of Muskoka are the only municipalities that fall within the Provincial Range of Fairness
- 6 of the 39 municipal entities reduced their Commercial Tax Ratio in 2006 including Timmins, North Bay, St. Thomas, Thunder Bay, Windsor and Toronto
- 7 of the 39 municipal entities increased their Commercial Tax Ratio in 2006 including Barrie, Sudbury, Niagara, Belleville, London, Hamilton and Ottawa

**Trends and Observations - Industrial (residual) Tax Ratios**



- With the exception of Belleville, Hamilton, Windsor, Ottawa, Stratford, Niagara and Toronto, all municipalities have a residual Commercial 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
- 6 of the 39 municipal entities decreased their Industrial Tax Ratio in 2006 including St. Thomas, Windsor, City of Peterborough, Niagara, Brantford and Toronto
- There are 6 municipal entities with Industrial Tax Ratios above the Provincial Threshold including Ottawa, Niagara, Belleville, Stratford, Brantford, Hamilton and Toronto

**Summary of Optional Classes**

	New Multi-Residential	Office Building	Shopping Centre	Park/lot Vacant Land	Large Industrial
Barrie					
Belleville					
Brantford					
Central Elgin					✓
Chatham-Kent		✓	✓	✓	✓
Cornwall					
Dufferin					
Durham					✓
Essex		✓	✓	✓	✓
Guelph	✓				
Halton	✓				
Hamilton	✓			✓	✓
Kawartha Lakes					
Kingston	✓				
Lambton		✓	✓	✓	✓
London					
Mississauga					
Muskoka					
Niagara	✓				
Norfolk					
North Bay					
Northumberland					
Orillia	✓				
Ottawa	✓	✓	✓	✓	✓
Peel (Brampton, Caledon)					
Peterborough (City)	✓				
Peterborough (County)					
Prince Edward County					
Sault Ste. Marie		✓	✓	✓	✓
Simcoe					
St. Thomas					✓
Stratford					
Sudbury	✓				✓
Thunder Bay					✓
Timmins	✓				✓
Toronto	✓				
Waterloo	✓				
Windsor		✓	✓	✓	✓
York	✓				

### ***New Multi-Residential Property Class***

Municipal Council has the ability to establish an optional class of property for New Multi-Residential properties. The province announced as part of their 2001 Budget, an amendment to this optional class to enhance the incentive to builders of multi-residential properties. Should a municipality elect to establish this optional class, the Province has extended the time frame to 35 years to provide greater certainty and incentives to builders of multi-residential buildings.

Some municipalities established a New Multi-Residential class to provide a conducive tax environment to encourage the development of additional multi-residential units. In some cases, the municipality established the tax ratio at 1.00, equivalent to the Residential Tax Ratio. In other municipalities, such as Halton, studies were undertaken to establish a target ratio to equalize the tax burden between Residential and Multi-Residential properties, recognizing the different approaches to property assessment in these classes. Because Multi-Residential properties are assessed using the Income approach whereas Residential properties are assessed using the Sales approach, the assessed values of “like” properties differs. Studies have found that Residential properties are valued at a higher rate by MPAC compared with a like Multi-Residential property.

<b>Municipality</b>	<b>New Multi-Residential</b>
Guelph	1.0000
Hamilton	1.0000
Kingston	1.0000
Niagara	1.0000
Ottawa	1.0000
Peterborough (City)	1.0000
Sudbury	1.0000
Timmins	1.0000
Toronto	1.0000
Waterloo	1.0000
York	1.0000
Orillia	1.1000
Halton	2.0000

**Optional Commercial Classes**

Municipality	Office	Shopping	Parking Lot Vacant Land
Chatham-Kent	1.5853 Lower than residual	2.2705 Higher than residual	1.3164 Lower than residual
Essex	1.1640 Higher than residual	1.1654 Higher than residual	0.5620 Lower than residual
Hamilton			2.1016 same as residual
Lambton	1.5812 Lower than residual	2.1451 Higher than residual	1.1234 Lower than residual
Ottawa	2.6309 Higher than residual	1.8114 Lower than residual	1.4269 Lower than residual
Sault Ste. Marie	2.4435 Higher than residual	1.7760 Higher than residual	1.2372 Lower than residual
Windsor	2.0320 Higher than residual	2.0520 Higher than residual	1.0526 Lower than residual

- The majority of the municipalities that established an Office Building Class set the ratio above the Residual Commercial ratio. Examples include Essex, Ottawa, Sault Ste. Marie, Thunder Bay and Windsor
- With the exception of Ottawa all the municipalities that established a Shopping Class set the ratio above the Residual Commercial ratio
- All the municipalities that created a Parking Lot/Vacant Land Class did so at a similar or lower rate than the Residual Commercial ratio

### Optional Industrial Class

Municipality	Large Industrial (Tax Ratios)	Increased or Decreased Since 2005
Central Elgin	2.8328 Higher than Residual	Unknown
Chatham-Kent	2.9570 Higher than Residual	Same
Durham	2.5112 Higher than Residual	Decreased
Essex	2.6861 Higher than Residual	Same
Hamilton	4.1017 Higher than Residual	Increased
Lambton	3.2679 Higher than Residual	Decreased
Ottawa	2.3430 Lower than Residual	Increased
Sault Ste. Marie	2.7431 Higher than Residual	Same
St. Thomas	2.6774 Higher than Residual	Decreased
Sudbury	2.9012 Higher than Residual	Increased
Thunder Bay	2.6275 Higher than Residual	Same
Timmins	2.7114 Higher than Residual	Same
Windsor	3.4895 Higher than Residual	Decreased

A number of municipalities established Large Industrial classes in 1998 to address some significant shifts in the Industrial class of property. As shown in the table, with the exception of Ottawa, these ratios were established higher than the Industrial Residual class.

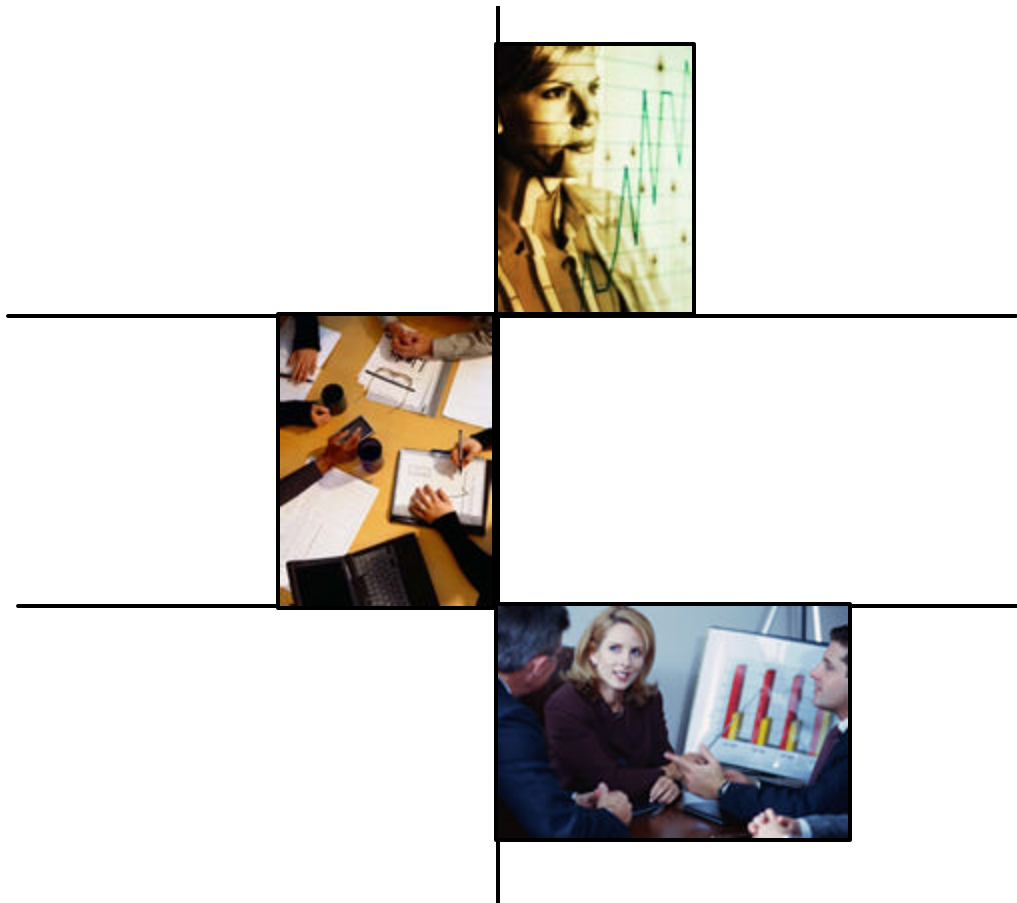
A number of the municipalities that established a Large Industrial Class have an above average proportion of industrial assessment such as Lambton, Sault Ste. Marie, St. Thomas, Sudbury, Thunder Bay, Timmins, and Windsor.

### **Summary - Tax Policies**

- The tax ratios across the survey range significantly in each of the Multi-Residential, Commercial and Industrial classes.
  
- 22 of the 39 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.
  
- A number of municipal entities have established ratios within the Provincial Range of Fairness for one or more of the Multi-Residential, Commercial and Industrial classes including:
  - City of Barrie (Multi-Residential)
  - County of Essex (Commercial)
  - District of Muskoka (Multi-Residential, Commercial, Industrial)
  - City of Orillia (Multi-Residential)
  - County of Peterborough (Commercial)
  - Region of York (Multi-Residential)
  
- Approximately 33% of the municipal entities have established a Large Industrial class.
  
- Approximately 33% of the municipal entities have also established a New Multi-Residential optional class to encourage development of rental housing.



## *Comparison of Relative Taxes*



Comparison of Relative Taxes

Residential	<p>The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total, 12 property types were defined based on those property types that were of most interest to the participating municipalities and that represented all potential optional classes. The Residential, Multi-Residential, Commercial and Industrial classes are represented in the study; classes where a municipality is typically competing for new growth opportunities.</p> <p>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 <b>overall trends</b> rather than exact differences in relative tax burdens between municipalities. By selecting multiple property types within each taxing class (Residential, Multi-Residential, Commercial and Industrial), and by selecting multiple properties from within each municipality and property subtype, where available, the likelihood of anomalies in the database has been reduced. However, it is recommended that focus should be on the trends rather than the absolutes.</p>
Multi-Residential	
Commercial	
Industrial	
Farmlands	

Given that the selection process of properties is random based on properties meeting the outlined criteria, it would not be appropriate to use the selected property’s capped rate in the Multi-Residential, Industrial and Commercial classes. Using a property’s capped rates on a small sample could result in comparisons of properties in one municipality contributing to the cap and in another municipality benefiting from the cap. This would not provide a reasonable representation of the relative tax burdens in each jurisdiction for a typical property. As such, to provide a true indication of the relative tax burden, the tax liability on sample properties will be used in the comparisons. The tax liability was calculated using the property’s most current assessment and the 2006 tax rates for each municipality.

**Notes**

Urban rates were used in each municipality. In the case of the City of Hamilton, Ottawa, Norfolk County, Greater Sudbury, Kawartha Lakes and Chatham-Kent, where amalgamations occurred, the analysis was done by selecting properties from within the urban centres and applying the respective urban rates.

The City of Toronto due to the size and current value assessment differentials across the City has been divided into four areas; North, South, East and West.

For some property types, municipalities are not represented due to the lack of comparable properties available or a decision by the municipality not to include a particular category in the analysis.

### ***General Introductory Comments***

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 varies significantly across municipalities
- The tax burden within a municipality varies based on the tax ratios used. As such, it is possible for a municipality to have a relative low tax burden in a particular class of property and a relatively high tax burden in another class
- 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
- Access to other sources of revenues such as dividends from hydro utilities, gaming & casino revenues

### ***Methodology and Presentation of Results***

“Like properties” were selected using the property descriptions outlined on the next two pages. Every effort was made to select a minimum of 3-8 properties from each municipality and from within each property type.

In some cases, a decision was made by the participating municipality to limit the number of property types to be included in the study. As such, for some property types, less municipalities have been included in the sample. In addition, there are some municipalities where like properties were not identified. An average was used across the sample set within each municipality to calculate the relative tax burden. The results are presented using appropriate tax unit values such as per acre (vacant land), per unit (multi-residential, hotels and motels), per sq. ft. (office, industrial, shopping centres). Number of units, square footages, acres and current value assessment was provided by MPAC.

## Property Types

### Residential

#### Residential - Single Family Detached Home (Property Code 301)

A detached three-bedroom single storey home with 1.5 bathrooms and a one car garage. Total area of the house is approximately 1,200 sq. ft. and the property is situated on a lot that is approximately 5,500 sq. ft. Comparison of taxes on a per household basis.



#### Residential – Senior Executive (Property Code 301)

A two-storey, four or five bedroom home with three bathrooms, main floor family room plus atrium or library. A full unfinished basement and an attached two car garage. The house is approximately 3,000 sq. ft., with an approximate lot size of 6,700 sq. ft. Comparison of taxes on a per household basis.

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### Multi-Residential

#### Multi-Residential - Walk-up Apartment (Property Code 340)

Multi-residential, more than six self-contained units but does not include row housing. Typically this type of property is older construction, two to four storeys high. Comparison of taxes on a per unit basis.



#### Multi-Residential - Mid/High-Rise Apartment (Property Code 340)

Multi-residential, more than six self-contained units and four + storeys but does not include row housing. Comparison of taxes on a per unit basis.

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### Commercial



#### Commercial - Neighbourhood Shopping Centre (Property Code 430)

A neighbourhood shopping centre is typically the smallest type of center comprising of retail tenants that cater to everyday needs such as drugstores, convenience stores and hardware stores. Size varies from 4,000 to 100,000 square feet. Comparison of taxes on a per square foot of floor area



#### Commercial - Office Building Class (Property Code 402)

Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leaseable area basis.

**Property Types**

**Commercial  
Cont'd**

**Commercial - Hotel (Property Code 440)**

Typically over 100 rooms. Comparison of taxes on a per suite basis



**Commercial - Motel (Property Code 450)**

Typically newer construction, franchised. Comparison of taxes on a per suite basis

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**Industrial**

**Industrial - Vacant Land (Property Code 106)**

Selection of properties were based on serviced land under 5 acres  
Comparison of taxes on a per acre basis



**Industrial - Large Industrial (Property Code 520, 510,513)**

Greater than 125,000 sq. ft.  
Comparison of taxes on a per square foot of floor area basis

**Industrial - Standard Industrial (Property Code 520, 510,513)**

Under 125,000 sq. ft. in size typically characterized by newer construction and flexible design. Comparison of taxes on a per square foot of floor area basis

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**Farmland**



**Farmland Price Per Acre**

This has been calculated by receiving information from MPAC on the cost per acre for Class 1 and Class 6 farmland on a per acre basis. This reflects the full range of farmland property.

## 2006 Education Rates (sorted alphabetically)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Park/Vac	Commercial Shopping	Industrial Residual	Industrial Large
Ajax	0.2640%	0.2640%	1.4876%	1.4876%	1.4876%	1.4876%	1.9218%	2.1712%
Amherstburg	0.2640%	0.2640%	1.5401%	1.6759%	0.8091%	1.6779%	2.2732%	3.1434%
Aurora	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Barrie	0.2640%	0.2640%	1.5582%	1.5582%	1.5582%	1.5582%	1.6352%	1.6352%
Belleville	0.2640%	0.2640%	2.1340%	2.1340%	2.1340%	2.1340%	2.3961%	2.3961%
Bracebridge	0.2640%	0.2640%	0.7910%	0.7910%	0.7910%	0.7910%	0.9715%	0.9715%
Brampton	0.2640%	0.2640%	1.5539%	1.5539%	1.5539%	1.5539%	1.7811%	1.7811%
Brantford	0.2640%	0.2640%	2.0236%	2.0236%	2.0236%	2.0236%	2.8212%	2.8212%
Burlington	0.2640%	0.2640%	1.3747%	1.3747%	1.3747%	1.3747%	1.9296%	1.9296%
Caledon	0.2640%	0.2640%	1.5539%	1.5539%	1.5539%	1.5539%	1.7811%	1.7811%
Cambridge	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
Cavan-M-N-M	0.2640%	0.2640%	1.4378%	1.4378%	1.4378%	1.4378%	2.3418%	2.3418%
Central Elgin	0.2640%	0.2640%	1.4404%	1.4404%	1.4404%	1.4404%	2.7516%	3.5019%
Chatham-Kent	0.2640%	0.2640%	1.9534%	1.5742%	1.3072%	2.2547%	2.6660%	3.2041%
Clarington	0.2640%	0.2640%	1.4876%	1.4876%	1.4876%	1.4876%	1.9218%	2.1712%
Cobourg	0.2640%	0.2640%	1.9679%	1.9679%	1.9679%	1.9679%	3.3109%	3.3109%
Collingwood	0.2640%	0.2640%	1.5881%	1.5881%	1.5881%	1.5881%	2.4573%	2.4573%
Cornwall	0.2640%	0.2640%	2.4210%	2.4210%	2.4210%	2.4210%	2.9490%	2.9490%
East Gwillimbury	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Fort Erie	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Georgina	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Gravenhurst	0.2640%	0.2640%	0.7910%	0.7910%	0.7910%	0.7910%	0.9715%	0.9715%
Grimsby	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Guelph	0.2640%	0.2640%	1.9288%	1.9288%	1.9288%	1.9288%	2.6208%	2.6208%
Halton Hills	0.2640%	0.2640%	1.3747%	1.3747%	1.3747%	1.3747%	1.9296%	1.9296%
Hamilton	0.2640%	0.2640%	1.7863%	1.7863%	1.7863%	1.7863%	1.7863%	1.7863%
Huntsville	0.2640%	0.2640%	0.7910%	0.7910%	0.7910%	0.7910%	0.9715%	0.9715%
Innisfil	0.2640%	0.2640%	1.5881%	1.5881%	1.5881%	1.5881%	2.4573%	2.4573%
Kawartha Lakes	0.2640%	0.2640%	1.5581%	1.5581%	1.5581%	1.5581%	2.2924%	2.2924%
King	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Kingston	0.2640%	0.2640%	1.9807%	1.9807%	1.9807%	1.9807%	2.6763%	2.6763%
Kitchener	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
Lakeshore	0.2640%	0.2640%	1.5401%	1.6759%	0.8091%	1.6779%	2.2732%	3.1434%
Leamington	0.2640%	0.2640%	1.5401%	1.6759%	0.8091%	1.6779%	2.2732%	3.1434%
Lincoln	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
London	0.2640%	0.2640%	2.4393%	2.4393%	2.4393%	2.4393%	2.8796%	2.8796%
Markham	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Milton	0.2640%	0.2640%	1.3747%	1.3747%	1.3747%	1.3747%	1.9296%	1.9296%
Mississauga	0.2640%	0.2640%	1.5539%	1.5539%	1.5539%	1.5539%	1.7811%	1.7811%
Newmarket	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%

## 2006 Education Rates (sorted alphabetically—cont'd)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Park/Vac	Commercial Shopping	Industrial Residual	Industrial Large
Niagara Falls	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Niagara-on-the-Lake	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Norfolk	0.2640%	0.2640%	1.9358%	1.9358%	1.9358%	1.9358%	2.6298%	2.6298%
North Bay	0.2640%	0.2640%	2.2751%	2.2751%	2.2751%	2.2751%	1.8644%	1.8644%
North Dumfries	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
Oakville	0.2640%	0.2640%	1.3747%	1.3747%	1.3747%	1.3747%	1.9296%	1.9296%
Orangeville	0.2640%	0.2640%	1.3779%	1.3779%	1.3779%	1.3779%	2.2769%	2.2769%
Orillia	0.2640%	0.2640%	1.6632%	1.6632%	1.6632%	1.6632%	2.0625%	2.0625%
Oshawa	0.2640%	0.2640%	1.4876%	1.4876%	1.4876%	1.4876%	1.9218%	2.1712%
Ottawa	0.2640%	0.2640%	1.7440%	2.1070%	1.1427%	1.4507%	2.3010%	1.9760%
Pelham	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Peterborough	0.2640%	0.2640%	1.9600%	1.9600%	1.9600%	1.9600%	2.8890%	2.8890%
Pickering	0.2640%	0.2640%	1.4876%	1.4876%	1.4876%	1.4876%	1.9218%	2.1712%
Port Colborne	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Prince Edward County	0.2640%	0.2640%	0.9359%	0.9359%	0.9359%	0.9359%	2.0490%	2.0490%
Richmond Hill	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Sarnia	0.2640%	0.2640%	1.8587%	1.7544%	1.2465%	2.3800%	2.2645%	3.3217%
Sault Ste. Marie	0.2640%	0.2640%	2.0402%	2.9797%	1.5087%	2.1658%	2.1971%	3.1307%
St. Catharines	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
St. Thomas	0.2640%	0.2640%	1.9681%	1.9681%	1.9681%	1.9681%	2.6350%	3.1665%
Stratford	0.2640%	0.2640%	2.2833%	2.2833%	2.2833%	2.2833%	2.9656%	2.9656%
Sudbury	0.2640%	0.2640%	1.9840%	1.9840%	1.9840%	1.9840%	2.6063%	2.9541%
Tay	0.2640%	0.2640%	1.5881%	1.5881%	1.5881%	1.5881%	2.4573%	2.4573%
Tecumseh	0.2640%	0.2640%	1.5401%	1.6759%	0.8091%	1.6779%	2.2732%	3.1434%
Thorold	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Thunder Bay	0.2640%	0.2640%	2.5751%	2.5751%	2.5751%	2.5751%	3.3353%	3.6063%
Timmins	0.2640%	0.2640%	1.8729%	1.8729%	1.8729%	1.8729%	2.4840%	3.0919%
Toronto	0.2640%	0.2640%	1.9758%	1.9758%	1.9758%	1.9758%	2.0599%	2.0599%
Vaughan	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Wainfleet	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Wasaga Beach	0.2640%	0.2640%	1.5881%	1.5881%	1.5881%	1.5881%	2.4573%	2.4573%
Waterloo	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
Welland	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Wellesley	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
West Lincoln	0.2640%	0.2640%	1.5929%	1.5929%	1.5929%	1.5929%	2.6344%	2.6344%
Whitby	0.2640%	0.2640%	1.4876%	1.4876%	1.4876%	1.4876%	1.9218%	2.1712%
Whitchurch-Stouffville	0.2640%	0.2640%	1.4929%	1.4929%	1.4929%	1.4929%	1.6581%	1.6581%
Wilmot	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
Windsor	0.2640%	0.2640%	1.8201%	1.8506%	0.9587%	1.8689%	2.3572%	3.3593%
Woolwich	0.2640%	0.2640%	2.0415%	2.0415%	2.0415%	2.0415%	2.6169%	2.6169%
<b>Average</b>	0.2640%	0.2640%	1.6778%	1.6952%	1.6006%	1.6935%	2.2683%	2.3988%
<b>Median</b>	0.2640%	0.2640%	1.5929%	1.5929%	1.5881%	1.5929%	2.3495%	2.6169%
<b>Min</b>	0.2640%	0.2640%	0.7910%	0.7910%	0.7910%	0.7910%	0.9715%	0.9715%
<b>Max</b>	0.2640%	0.2640%	2.5751%	2.9797%	2.5751%	2.5751%	3.3353%	3.6063%



## 2006 Municipal Rates (Upper and Lower Tier sorted alphabetically)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Parking/Vacant	Commercial Shopping	Industrial Residual	Industrial Large
Ajax	1.0600%	2.0340%	1.5370%	1.5370%	1.5370%	1.5370%	2.3954%	2.6619%
Amherstburg	1.0366%	2.0270%	1.1089%	1.2066%	0.5826%	1.2081%	2.0137%	2.7845%
Aurora	0.8190%	0.8190%	0.9885%	0.9885%	0.9885%	0.9885%	1.1250%	1.1250%
Barrie	1.0618%	1.1454%	1.5217%	1.5217%	1.5217%	1.5217%	1.6101%	1.6101%
Belleville	1.3886%	3.4860%	2.6652%	2.6652%	2.6652%	2.6652%	4.1118%	4.1118%
Bracebridge	1.1721%	1.1721%	1.2893%	1.2893%	1.2893%	1.2893%	1.2893%	1.2893%
Brampton	0.8813%	1.5027%	1.1432%	1.1432%	1.1432%	1.1432%	1.2956%	1.2956%
Brantford	1.3629%	2.9847%	2.6985%	2.6985%	2.6985%	2.6985%	4.0672%	4.0672%
Burlington	0.7689%	1.7391%	1.1198%	1.1198%	1.1198%	1.1198%	1.8144%	1.8144%
Caledon	0.6724%	1.1465%	0.8722%	0.8722%	0.8722%	0.8722%	0.9885%	0.9885%
Cambridge	1.0696%	2.5028%	2.0857%	2.0857%	2.0857%	2.0857%	2.7916%	2.7916%
Cavan-M-N-M	0.7509%	1.3367%	0.8249%	0.8249%	0.8249%	0.8249%	1.1587%	1.1587%
Central Elgin	1.3238%	3.1053%	2.1678%	2.1678%	2.1678%	2.1678%	2.9456%	3.7483%
Chatham-Kent	1.5224%	3.2714%	2.9947%	2.4135%	2.0041%	3.4566%	3.7458%	4.5018%
Clarington	1.0697%	2.0526%	1.5511%	1.5511%	1.5511%	1.5511%	2.4174%	2.6863%
Cobourg	1.3633%	3.0210%	2.0656%	2.0656%	2.0656%	2.0656%	3.5854%	3.5854%
Collingwood	1.0371%	1.5956%	1.2986%	1.2986%	1.2986%	1.2986%	1.5956%	1.5956%
Cornwall	1.6880%	3.9655%	3.3170%	3.3170%	3.3170%	3.3170%	4.4395%	4.4395%
East Gwillimbury	0.8130%	0.8130%	0.9813%	0.9813%	0.9813%	0.9813%	1.1168%	1.1168%
Fort Erie	1.2030%	2.4782%	2.1156%	2.1156%	2.1156%	2.1156%	3.2746%	3.2746%
Georgina	1.0172%	1.0172%	1.2278%	1.2278%	1.2278%	1.2278%	1.3974%	1.3974%
Gravenhurst	1.0711%	1.0711%	1.1782%	1.1782%	1.1782%	1.1782%	1.1782%	1.1782%
Grimsbay	1.1727%	2.4157%	2.0622%	2.0622%	2.0622%	2.0622%	3.2421%	3.2421%
Guelph	1.0064%	2.7574%	1.8517%	1.8517%	1.8517%	1.8517%	2.6467%	2.6467%
Halton Hills	0.7334%	1.6588%	1.0682%	1.0682%	1.0682%	1.0682%	1.7307%	1.7307%
Hamilton	1.2782%	3.5023%	2.6862%	2.6862%	2.6862%	2.6862%	4.4709%	5.2427%
Huntsville	1.0840%	1.0840%	1.1924%	1.1924%	1.1924%	1.1924%	1.1924%	1.1924%
Innisfil	0.8312%	1.2788%	1.0407%	1.0407%	1.0407%	1.0407%	1.2788%	1.2788%
Kawartha Lakes	1.0656%	2.1241%	1.3621%	1.3621%	1.3621%	1.3621%	1.8996%	1.8996%
King	0.7703%	0.7703%	0.9298%	0.9298%	0.9298%	0.9298%	1.0582%	1.0582%
Kingston	1.2059%	3.2505%	2.3498%	2.3498%	2.3498%	2.3498%	3.1212%	3.1212%
Kitchener	1.0578%	2.4752%	2.0626%	2.0626%	2.0626%	2.0626%	2.7608%	2.7608%
Lakeshore	0.8349%	1.6324%	0.8930%	0.9718%	0.4691%	0.9729%	1.6216%	2.2425%
Leamington	1.2392%	2.4232%	1.3256%	1.4424%	0.6964%	1.4442%	2.4072%	3.3287%
Lincoln	1.1314%	2.3307%	1.9897%	1.9897%	1.9897%	1.9897%	3.0996%	3.0996%
London	1.2516%	2.6854%	2.4782%	2.4782%	2.4782%	2.4782%	3.2918%	3.2918%
Markham	0.7241%	0.7241%	0.8739%	0.8739%	0.8739%	0.8739%	0.9946%	0.9946%
Milton	0.6362%	1.4389%	0.9266%	0.9266%	0.9266%	0.9266%	1.5013%	1.5013%
Mississauga	0.7084%	1.2601%	0.9987%	0.9987%	0.9987%	0.9987%	1.1127%	1.1127%
Newmarket	0.8184%	0.8184%	0.9879%	0.9879%	0.8629%	0.9879%	1.1243%	1.1243%



2006 Municipal Rates (Upper & Lower Tier sorted alphabetically cont'd)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Parking/Vacant	Commercial Shopping	Industrial Residual	Industrial Large
Niagara Falls	1.2409%	2.5562%	2.1822%	2.1822%	2.1822%	2.1822%	3.4126%	3.4126%
Niagara-on-the-Lake	0.8935%	1.8406%	1.5713%	1.5713%	1.5713%	1.5713%	2.4260%	2.4260%
Norfolk	1.0929%	1.8501%	1.8501%	1.8501%	1.8501%	1.8501%	1.8501%	1.8501%
North Bay	1.4191%	3.2382%	2.7353%	2.7353%	2.7353%	2.7353%	1.9868%	1.9868%
North Dumfries	0.7405%	1.7327%	1.4439%	1.4439%	1.4439%	1.4439%	1.9326%	1.9326%
Oakville	0.7226%	1.6344%	1.0524%	1.0524%	1.0524%	1.0524%	1.7052%	1.7052%
Orangeville	1.1073%	2.9678%	1.3509%	1.3509%	1.3509%	1.3509%	2.4343%	2.4343%
Orillia	1.0711%	1.7138%	1.8687%	1.8687%	1.8687%	1.8687%	1.8531%	1.8531%
Oshawa	1.3882%	2.6637%	2.0129%	2.0129%	2.0129%	2.0129%	3.1370%	3.4860%
Ottawa	0.9281%	1.6705%	1.9986%	2.4146%	1.3095%	1.6625%	2.5492%	2.1891%
Pelham	1.1963%	2.4643%	2.1037%	2.1037%	2.1037%	2.1037%	3.2478%	3.2478%
Peterborough	1.1764%	2.4045%	2.2247%	2.2247%	2.2247%	2.2247%	3.0938%	3.0938%
Pickering	1.0291%	1.9746%	1.4921%	1.4921%	1.4921%	1.4921%	2.3255%	2.5842%
Port Colborne	1.4953%	3.0803%	2.6296%	2.6296%	2.6296%	2.6296%	4.1180%	4.1180%
Prince Edward County	0.8868%	1.2772%	0.9866%	0.9866%	0.9866%	0.9866%	1.2323%	1.2323%
Richmond Hill	0.7223%	0.7223%	0.8719%	0.8719%	0.8719%	0.8719%	0.9923%	0.9923%
Sarnia	1.3038%	3.3921%	2.1841%	2.0615%	1.4647%	2.7968%	2.6775%	3.9274%
Sault Ste. Marie	1.8193%	2.3339%	3.0436%	4.4453%	2.2508%	3.2310%	3.5022%	4.9904%
St. Catharines	1.3177%	2.7363%	2.3173%	2.3173%	2.3173%	2.3173%	3.7436%	3.7436%
St. Thomas	1.2967%	3.2401%	2.5254%	2.5254%	2.5254%	2.5254%	2.8892%	3.4719%
Stratford	1.0811%	2.3286%	2.3747%	2.3747%	2.3747%	2.3747%	3.6352%	3.6352%
Sudbury	1.6424%	3.3818%	2.8258%	2.8258%	2.8258%	2.8258%	4.1246%	4.6751%
Tav	0.9732%	1.4973%	1.2186%	1.2186%	1.2186%	1.2186%	1.4973%	1.4973%
Tecumseh	0.8612%	1.6840%	0.9212%	1.0024%	0.4840%	1.0036%	1.6729%	2.3132%
Thorold	1.1960%	2.4637%	2.1033%	2.1033%	2.1033%	2.1033%	3.2894%	3.2894%
Thunder Bay	1.5811%	4.3323%	3.0875%	3.0875%	3.0875%	3.0875%	3.8422%	4.1545%
Timmins	1.8417%	3.0970%	3.2231%	3.2231%	3.2231%	3.2231%	4.0117%	4.9935%
Toronto	0.5669%	2.0605%	2.0876%	2.0876%	2.0876%	2.0876%	2.3198%	2.3198%
Vaughan	0.7176%	0.7176%	0.8662%	0.8662%	0.8662%	0.8662%	0.9858%	0.9858%
Wainfleet	1.3194%	2.7181%	2.3205%	2.3205%	2.3205%	2.3205%	3.6262%	3.6262%
Wasaga Beach	0.7848%	1.1244%	0.9151%	0.9151%	0.9151%	0.9151%	1.1244%	1.1244%
Waterloo	1.0358%	2.4237%	2.0198%	2.0198%	2.0198%	2.0198%	2.7034%	2.7034%
Welland	1.5057%	3.1017%	2.6479%	2.6479%	2.6479%	2.6479%	4.1299%	4.1299%
Wellesley	0.8933%	2.0903%	1.7419%	1.7419%	1.7419%	1.7419%	2.3311%	2.3311%
West Lincoln	1.1905%	2.4524%	2.0936%	2.0936%	2.0936%	2.0936%	3.2638%	3.2638%
Whitby	1.0627%	2.0391%	1.5409%	1.5409%	1.5409%	1.5409%	2.4015%	2.6687%
Whitchurch-Stouffville	0.7347%	0.7347%	0.8867%	0.8867%	0.8867%	0.8867%	1.0092%	1.0092%
Wilmot	0.8886%	2.0793%	1.7327%	1.7327%	1.7327%	1.7327%	2.3192%	2.3192%
Windsor	1.4098%	3.8628%	2.7960%	2.8429%	1.4726%	2.8709%	3.4164%	4.5645%
Woolwich	0.7900%	1.8486%	1.5406%	1.5406%	1.5406%	1.5406%	2.0620%	2.0620%
<b>Average</b>	1.0828%	2.1306%	1.7653%	1.7845%	1.6821%	1.7825%	2.4223%	2.5804%
<b>Median</b>	1.0676%	2.0699%	1.7373%	1.7373%	1.5460%	1.6976%	2.3985%	2.5092%
<b>Min</b>	0.5669%	0.7176%	0.8249%	0.8249%	0.4691%	0.8249%	0.9858%	0.9858%
<b>Max</b>	1.8417%	4.3323%	3.3170%	4.4453%	3.3170%	3.4566%	4.4709%	5.2427%

## 2006 Total Property Tax Rates (Municipal &amp; Education—sorted alphabetically)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Park/Vac	Commercial Shopping	Industrial Residual	Industrial Large
Ajax	1.3240%	2.2980%	3.0246%	3.0246%	3.0246%	3.0246%	4.3173%	4.8331%
Amherstburg	1.3006%	2.2910%	2.6490%	2.8825%	1.3917%	2.8860%	4.2869%	5.9279%
Aurora	1.0830%	1.0830%	2.4814%	2.4814%	2.4814%	2.4814%	2.7831%	2.7831%
Barrie	1.3258%	1.4094%	3.0799%	3.0799%	3.0799%	3.0799%	3.2452%	3.2452%
Belleville	1.6526%	3.7500%	4.7992%	4.7992%	4.7992%	4.7992%	6.5079%	6.5079%
Bracebridge	1.4361%	1.4361%	2.0803%	2.0803%	2.0803%	2.0803%	2.2608%	2.2608%
Brampton	1.1453%	1.7667%	2.6971%	2.6971%	2.6971%	2.6971%	3.0767%	3.0767%
Brantford	1.6269%	3.2487%	4.7222%	4.7222%	4.7222%	4.7222%	6.8884%	6.8884%
Burlington	1.0329%	2.0031%	2.4945%	2.4945%	2.4945%	2.4945%	3.7440%	3.7440%
Caledon	0.9364%	1.4105%	2.4262%	2.4262%	2.4262%	2.4262%	2.7696%	2.7696%
Cambridge	1.3336%	2.7668%	4.1272%	4.1272%	4.1272%	4.1272%	5.4085%	5.4085%
Cavan-M-N-M	1.0149%	1.6007%	2.2627%	2.2627%	2.2627%	2.2627%	3.5005%	3.5005%
Central Elgin	1.5878%	3.3693%	3.6083%	3.6083%	3.6083%	3.6083%	5.6972%	7.2502%
Chatham-Kent	1.7864%	3.5354%	4.9481%	3.9877%	3.3113%	5.7113%	6.4118%	7.7059%
Clarington	1.3337%	2.3166%	3.0387%	3.0387%	3.0387%	3.0387%	4.3392%	4.8575%
Cobourg	1.6273%	3.2850%	4.0335%	4.0335%	4.0335%	4.0335%	6.8963%	6.8963%
Collingwood	1.3011%	1.8596%	2.8867%	2.8867%	2.8867%	2.8867%	4.0530%	4.0530%
Cornwall	1.9520%	4.2295%	5.7380%	5.7380%	5.7380%	5.7380%	7.3886%	7.3886%
East Gwillimbury	1.0770%	1.0770%	2.4741%	2.4741%	2.4741%	2.4741%	2.7748%	2.7748%
Fort Erie	1.4670%	2.7422%	3.7085%	3.7085%	3.7085%	3.7085%	5.9090%	5.9090%
Georgina	1.2812%	1.2812%	2.7207%	2.7207%	2.7207%	2.7207%	3.0555%	3.0555%
Gravenhurst	1.3351%	1.3351%	1.9692%	1.9692%	1.9692%	1.9692%	2.1497%	2.1497%
Grimsby	1.4367%	2.6797%	3.6551%	3.6551%	3.6551%	3.6551%	5.8766%	5.8766%
Guelph	1.2704%	3.0214%	3.7805%	3.7805%	3.7805%	3.7805%	5.2675%	5.2675%
Halton Hills	0.9974%	1.9228%	2.4428%	2.4428%	2.4428%	2.4428%	3.6603%	3.6603%
Hamilton	1.5422%	3.7663%	4.4725%	4.4725%	4.4725%	4.4725%	6.2572%	7.0290%
Huntsville	1.3480%	1.3480%	1.9834%	1.9834%	1.9834%	1.9834%	2.1639%	2.1639%
Innisfil	1.0952%	1.5428%	2.6289%	2.6289%	2.6289%	2.6289%	3.7361%	3.7361%
Kawartha Lakes	1.3296%	2.3881%	2.9202%	2.9202%	2.9202%	2.9202%	4.1919%	4.1919%
King	1.0343%	1.0343%	2.4227%	2.4227%	2.4227%	2.4227%	2.7163%	2.7163%
Kingston	1.4699%	3.5145%	4.3305%	4.3305%	4.3305%	4.3305%	5.7975%	5.7975%
Kitchener	1.3218%	2.7392%	4.1041%	4.1041%	4.1041%	4.1041%	5.3777%	5.3777%
Lakeshore	1.0989%	1.8964%	2.4331%	2.6477%	1.2782%	2.6508%	3.8948%	5.3859%
Leamington	1.5032%	2.6872%	2.8657%	3.1183%	1.5056%	3.1221%	4.6804%	6.4721%
Lincoln	1.3954%	2.5947%	3.5826%	3.5826%	3.5826%	3.5826%	5.7341%	5.7341%
London	1.5156%	2.9494%	4.9176%	4.9176%	4.9176%	4.9176%	6.1714%	6.1714%
Markham	0.9881%	0.9881%	2.3668%	2.3668%	2.3668%	2.3668%	2.6527%	2.6527%
Milton	0.9002%	1.7029%	2.3012%	2.3012%	2.3012%	2.3012%	3.4309%	3.4309%
Mississauga	0.9724%	1.5241%	2.5526%	2.5526%	2.5526%	2.5526%	2.8938%	2.8938%
Newmarket	1.0824%	1.0824%	2.4808%	2.4808%	2.3558%	2.4808%	2.7824%	2.7824%

## 2006 Total Property Tax Rates (Municipal &amp; Education—sorted alphabetically cont'd)

Municipality	Residential	Multi Residential	Commercial Residual	Commercial Office Building	Commercial Park/Vac	Commercial Shopping	Industrial Residual	Industrial Large
Niagara Falls	1.5049%	2.8202%	3.7751%	3.7751%	3.7751%	3.7751%	6.0470%	6.0470%
Niagara-on-the-Lake	1.1575%	2.1046%	3.1642%	3.1642%	3.1642%	3.1642%	5.0605%	5.0604%
Norfolk	1.3569%	2.1141%	3.7859%	3.7859%	3.7859%	3.7859%	4.4799%	4.4799%
North Bay	1.6831%	3.5022%	5.0104%	5.0104%	5.0104%	5.0104%	3.8512%	3.8512%
North Dumfries	1.0045%	1.9967%	3.4854%	3.4854%	3.4854%	3.4854%	4.5495%	4.5495%
Oakville	0.9866%	1.8984%	2.4271%	2.4271%	2.4271%	2.4271%	3.6348%	3.6348%
Orangeville	1.3713%	3.2318%	2.7288%	2.7288%	2.7288%	2.7288%	4.7112%	4.7112%
Orillia * commercial tiering	1.3351%	1.9778%	3.5319%	3.5319%	3.5319%	3.5319%	3.9156%	3.9156%
Oshawa	1.6522%	2.9277%	3.5004%	3.5004%	3.5004%	3.5004%	5.0588%	5.6572%
Ottawa	1.1921%	1.9345%	3.7426%	4.5215%	2.4523%	3.1131%	4.8502%	4.1651%
Pelham	1.4603%	2.7283%	3.6966%	3.6966%	3.6966%	3.6966%	5.8822%	5.8822%
Peterborough	1.4404%	2.6685%	4.1847%	4.1847%	4.1847%	4.1847%	5.9828%	5.9828%
Pickering	1.2931%	2.2386%	2.9797%	2.9797%	2.9797%	2.9797%	4.2473%	4.7553%
Port Colborne	1.7593%	3.3443%	4.2225%	4.2225%	4.2225%	4.2225%	6.7524%	6.7524%
Prince Edward County	1.1508%	1.5412%	1.9225%	1.9225%	1.9225%	1.9225%	3.2813%	3.2813%
Richmond Hill	0.9863%	0.9863%	2.3648%	2.3648%	2.3648%	2.3648%	2.6503%	2.6503%
Sarnia	1.5678%	3.6561%	4.0428%	3.8159%	2.7111%	5.1768%	4.9420%	7.2492%
Sault Ste. Marie	2.0833%	2.5979%	5.0838%	7.4251%	3.7595%	5.3967%	5.6994%	8.1212%
St. Catharines	1.5817%	3.0003%	3.9102%	3.9102%	3.9102%	3.9102%	6.3780%	6.3780%
St. Thomas	1.5607%	3.5041%	4.4934%	4.4934%	4.4934%	4.4934%	5.5242%	6.6383%
Stratford	1.3451%	2.5926%	4.6580%	4.6580%	4.6580%	4.6580%	6.6007%	6.6007%
Sudbury	1.9064%	3.6458%	4.8099%	4.8099%	4.8099%	4.8099%	6.7310%	7.6292%
Tav	1.2372%	1.7613%	2.8067%	2.8067%	2.8067%	2.8067%	3.9546%	3.9546%
Tecumseh	1.1252%	1.9480%	2.4613%	2.6783%	1.2931%	2.6815%	3.9461%	5.4566%
Thorold	1.4600%	2.7277%	3.6962%	3.6962%	3.6962%	3.6962%	5.9239%	5.9239%
Thunder Bay	1.8451%	4.5963%	5.6626%	5.6626%	5.6626%	5.6626%	7.1774%	7.7608%
Timmins	2.1057%	3.3610%	5.0960%	5.0960%	5.0960%	5.0960%	6.4957%	8.0855%
Toronto	0.8309%	2.3245%	4.0634%	4.0634%	4.0634%	4.0634%	4.3797%	4.3797%
Vaughan	0.9816%	0.9816%	2.3591%	2.3591%	2.3591%	2.3591%	2.6439%	2.6439%
Wainfleet	1.5834%	2.9821%	3.9134%	3.9134%	3.9134%	3.9134%	6.2606%	6.2606%
Wasaga Beach	1.0488%	1.3884%	2.5032%	2.5032%	2.5032%	2.5032%	3.5817%	3.5817%
Waterloo	1.2998%	2.6877%	4.0613%	4.0613%	4.0613%	4.0613%	5.3203%	5.3203%
Welland	1.7697%	3.3657%	4.2408%	4.2408%	4.2408%	4.2408%	6.7644%	6.7644%
Wellesley	1.1573%	2.3543%	3.7834%	3.7834%	3.7834%	3.7834%	4.9480%	4.9480%
West Lincoln	1.4545%	2.7164%	3.6865%	3.6865%	3.6865%	3.6865%	5.8982%	5.8982%
Whitby	1.3267%	2.3031%	3.0285%	3.0285%	3.0285%	3.0285%	4.3233%	4.8399%
Whitchurch-Stouffville	0.9987%	0.9987%	2.3796%	2.3796%	2.3796%	2.3796%	2.6673%	2.6673%
Wilmot	1.1526%	2.3433%	3.7742%	3.7742%	3.7742%	3.7742%	4.9361%	4.9361%
Windsor	1.6738%	4.1268%	4.6161%	4.6935%	2.4313%	4.7398%	5.7736%	7.9238%
Woolwich	1.0540%	2.1126%	3.5821%	3.5821%	3.5821%	3.5821%	4.6789%	4.6789%
<b>Average</b>	1.3468%	2.3946%	3.4431%	3.4797%	3.2827%	3.4760%	4.6907%	4.9793%
<b>Median</b>	1.3316%	2.3339%	3.5570%	3.5570%	3.2378%	3.5162%	4.6796%	4.9420%
<b>Min</b>	0.8309%	0.9816%	1.9225%	1.9225%	1.2782%	1.9225%	2.1497%	2.1497%
<b>Max</b>	2.1057%	4.5963%	5.7380%	7.4251%	5.7380%	5.7380%	7.3886%	8.1212%

**Presentation of “Like” Properties**

Given the size of the survey, it is difficult to graphically present 80 municipalities. As such, the survey of “like” property comparisons have been divided into three graphs:

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

This grouping does not suggest which municipalities are most comparable, but is done simply for ease of viewing.

The following table provides the municipal groups sorted from lowest to highest population.

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
Wainfleet Cavan M-N-M Tay North Dumfries Wellesley Gravenhurst Central Elgin West Lincoln Bracebridge Niagara-on-the-Lake Wilmot Collingwood Wasaga Beach Pelham Cobourg Thorold Huntsville Port Colborne Woolwich	King Amherstburg East Gwillimbury Lincoln Grimsby Whitchurch-Stouffville Prince Edward County Tecumseh Orangeville Leamington Fort Erie Orillia Stratford Lakeshore Innisfil St. Thomas Timmins Georgina Cornwall Aurora Belleville	Welland North Bay Halton Hills Milton Norfolk Caledon Sarnia Kawartha Lakes Sault Ste. Marie Peterborough Newmarket Clarington Niagara Falls Ajax Brantford Waterloo Pickering	Whitby Chatham-Kent Thunder Bay Guelph Kingston Cambridge Barrie St. Catharines Oshawa Sudbury Richmond Hill Oakville Burlington Kitchener Windsor Vaughan Markham London Brampton Hamilton Mississauga Ottawa Toronto

### ***Residential Comparisons - Detached Bungalow***

The charts on the following pages provide the relative taxes on a detached bungalow across the entire survey from lowest to highest.

- The inclusion of the CVA bungalow ranking and the net levy per capita in each municipality reflects some of the key factors impacting the relative tax position.
- The taxes in the detached bungalow category of property ranged from \$1,689 to \$4,084.
- Current assessment ranged across the survey from a low of \$101,250 to a high a \$491,594, with an average of \$209,637.
- On average, approximately 6-10 properties per municipality were included in the study
- A municipality's relative tax burden is a function of a municipality's net expenditures and the relative values of like properties
- The significant range in residential housing values, compounded with the range in municipal taxation, results in a large range in the relative taxes across the survey

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

Residential - Bungalow Municipality	CVA Ranking	2006 Property Taxes	Relative Tax Burden
Wasaga Beach	low	\$ 1,689	low
Prince Edward County	low	\$ 1,726	low
Cavan-M-N M	mid	\$ 1,778	low
Lakeshore	low	\$ 1,821	low
Leamington	low	\$ 1,974	low
Woolwich	mid	\$ 1,989	low
Tay	low	\$ 1,995	low
North Dumfries	mid	\$ 2,029	low
Innisfil	mid	\$ 2,039	low
Kawartha Lakes	low	\$ 2,050	low
Sudbury	low	\$ 2,061	low
Sault Ste. Marie	low	\$ 2,109	low
Gravenhurst	low	\$ 2,138	low
Huntsville	low	\$ 2,146	low
Norfolk	low	\$ 2,151	low
Thorold	low	\$ 2,163	low
Guelph	mid	\$ 2,206	low
Fort Erie	low	\$ 2,238	low
Stratford	low	\$ 2,255	low
Wilmot	mid	\$ 2,264	low
Bracebridge	low	\$ 2,306	low
Wellesley	mid	\$ 2,310	low
Central Elgin	low	\$ 2,355	low
Toronto (East)	high	\$ 2,362	low
Orillia	mid	\$ 2,365	low
Amherstburg	mid	\$ 2,382	low
St. Thomas	low	\$ 2,404	low
Timmins	low	\$ 2,404	low
Cornwall	low	\$ 2,416	mid
Belleville	low	\$ 2,417	mid
Milton	high	\$ 2,427	mid
Tecumseh	high	\$ 2,454	mid
Port Colborne	low	\$ 2,463	mid
Chatham-Kent	low	\$ 2,463	mid
Wainfleet	low	\$ 2,468	mid
Barrie	mid	\$ 2,489	mid
Kitchener	mid	\$ 2,507	mid
Cambridge	mid	\$ 2,507	mid
North Bay	low	\$ 2,513	mid
Sarnia	low	\$ 2,535	mid

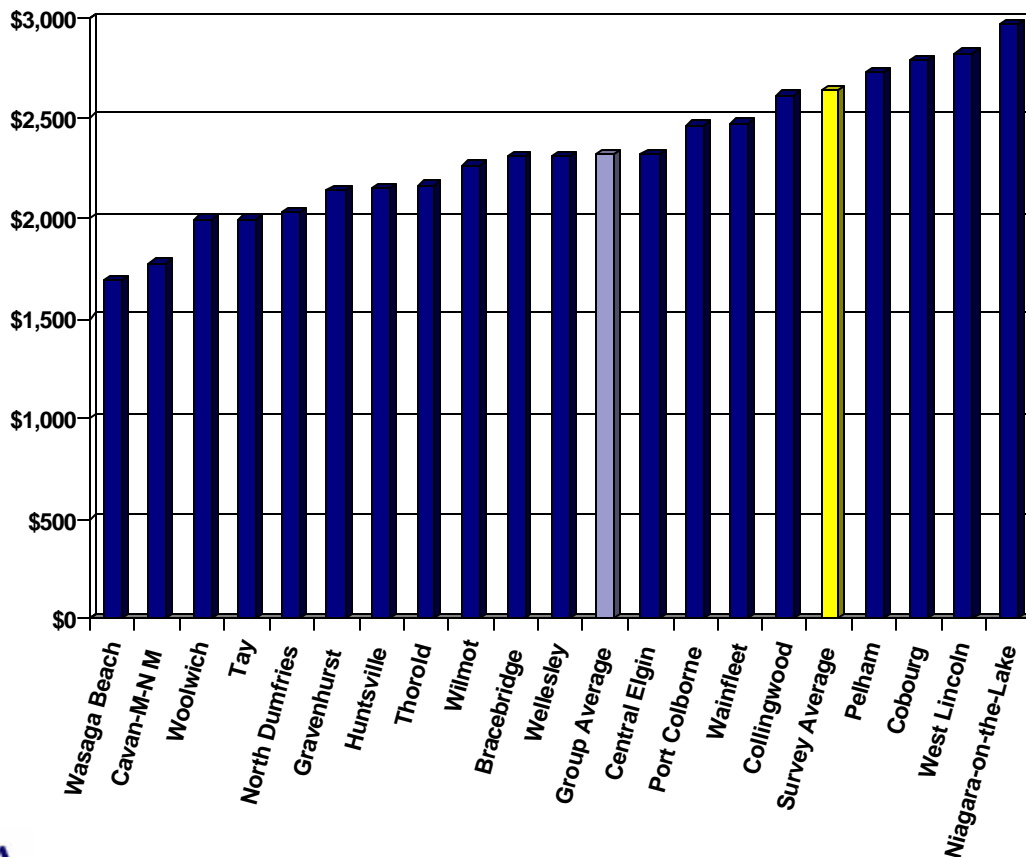
## Residential Comparisons - Detached Bungalow (sorted lowest to highest cont'd)

Residential - Bungalow Municipality	CVA Ranking	2006 Property Taxes	Relative Tax Burden
Halton Hills	high	\$ 2,580	mid
Niagara Falls	mid	\$ 2,595	mid
Collingwood	mid	\$ 2,611	mid
Kingston	mid	\$ 2,611	mid
Clarington	mid	\$ 2,681	mid
Pelham	mid	\$ 2,723	mid
Thunder Bay	low	\$ 2,726	mid
Burlington	high	\$ 2,729	mid
East Gwillimbury	high	\$ 2,743	mid
Georgina	mid	\$ 2,759	mid
Welland	low	\$ 2,784	mid
Newmarket	high	\$ 2,786	mid
Cobourg	mid	\$ 2,787	mid
Caledon	high	\$ 2,816	mid
West Lincoln	mid	\$ 2,823	mid
Lincoln	mid	\$ 2,827	mid
Windsor	low	\$ 2,834	high
Peterborough	mid	\$ 2,852	high
London	mid	\$ 2,854	high
Toronto (West)	high	\$ 2,880	high
Oakville	high	\$ 2,881	high
Waterloo	high	\$ 2,915	high
Aurora	high	\$ 2,924	high
Richmond Hill	high	\$ 2,926	high
Whitchurch-Stouffville	high	\$ 2,929	high
Orangeville	high	\$ 2,956	high
Niagara-on-the-Lake	high	\$ 2,966	high
Grimsby	mid	\$ 2,969	high
St. Catharines	mid	\$ 3,017	high
Ottawa	high	\$ 3,044	high
Brampton	high	\$ 3,066	high
Brantford	mid	\$ 3,081	high
Toronto (North)	high	\$ 3,105	high
Mississauga	high	\$ 3,125	high
Hamilton	mid	\$ 3,187	high
Whitby	high	\$ 3,191	high
Ajax	high	\$ 3,302	high
Oshawa	mid	\$ 3,453	high
Pickering	high	\$ 3,504	high
Vaughan	high	\$ 3,563	high
King	high	\$ 3,788	high
Markham	high	\$ 3,982	high
Toronto (South)	high	\$ 4,084	high
<b>Average</b>		\$ 2,630	
<b>Median</b>		\$ 2,595	
<b>Min</b>		\$ 1,689	
<b>Max</b>		\$ 4,084	

**Residential Comparisons - Detached Bungalow—by Population Group**

**Detached Bungalow Property Taxes - Municipalities with populations less than 20,000**

Residential - Bungalow Municipality	2006 Property Taxes	Ranking Against Total Survey	Average Within Population Range
Wasaga Beach	\$ 1,689	low	
Cavan-M-N M	\$ 1,778	low	
Woolwich	\$ 1,989	low	
Tay	\$ 1,995	low	
North Dumfries	\$ 2,029	low	
Gravenhurst	\$ 2,138	low	
Huntsville	\$ 2,146	low	
Thorold	\$ 2,163	low	
Wilmot	\$ 2,264	low	
Bracebridge	\$ 2,306	low	
Wellesley	\$ 2,310	low	
Central Elgin	\$ 2,355	low	
Toronto (East)	\$ 2,362	low	
Port Colborne	\$ 2,463	mid	
Wainfleet	\$ 2,468	mid	
Collingwood	\$ 2,611	mid	
Pelham	\$ 2,723	mid	
Cobourg	\$ 2,787	mid	
West Lincoln	\$ 2,823	mid	
Niagara-on-the-Lake	\$ 2,966	high	\$ 2,318

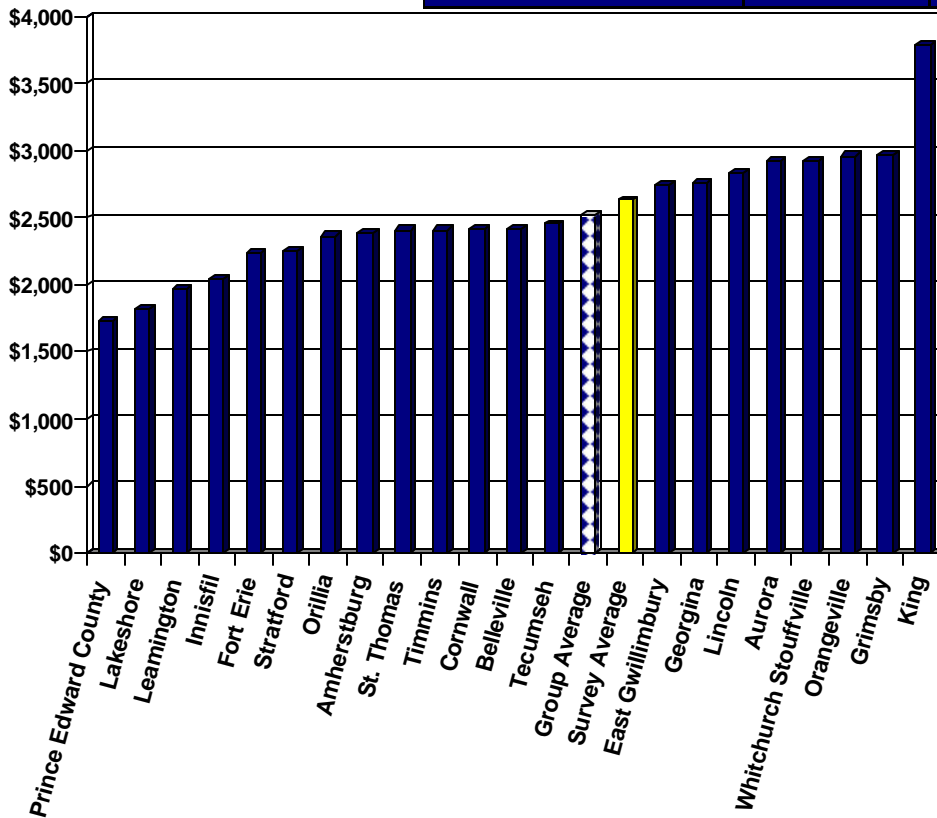




**Residential Comparisons - Detached Bungalow —by Population Group**

**Detached Bungalow Property Taxes - Municipalities with populations 20,000—49,999**

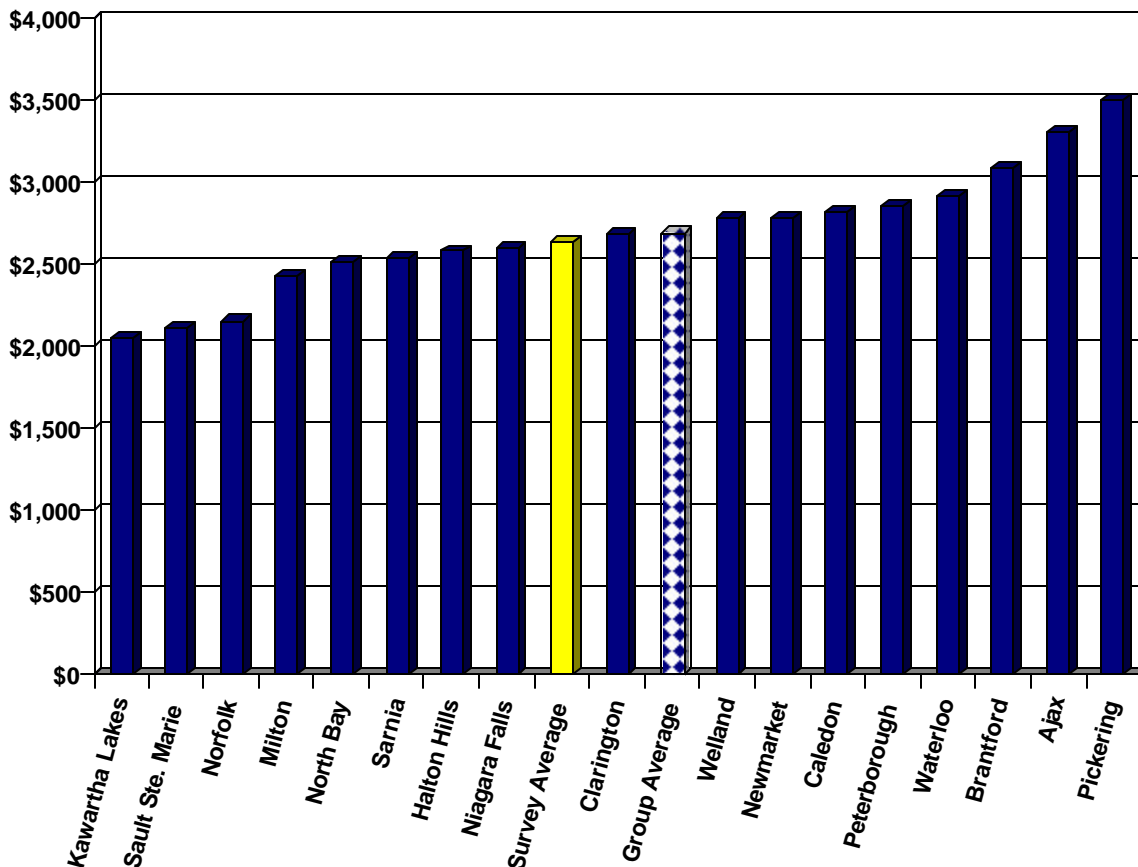
Residential - Bungalow Municipality	Total Property Taxes 2006	Ranking Against Total Survey	Average Within Population Range
Prince Edward County	\$ 1,726	low	
Lakeshore	\$ 1,821	low	
Leamington	\$ 1,974	low	
Innisfil	\$ 2,039	low	
Fort Erie	\$ 2,238	low	
Stratford	\$ 2,255	low	
Orillia	\$ 2,365	low	
Amherstburg	\$ 2,382	low	
St. Thomas	\$ 2,404	low	
Timmins	\$ 2,404	low	
Cornwall	\$ 2,416	mid	
Belleville	\$ 2,417	mid	
Tecumseh	\$ 2,454	mid	
East Gwillimbury	\$ 2,743	mid	
Georgina	\$ 2,759	mid	
Lincoln	\$ 2,827	mid	
Aurora	\$ 2,924	high	
Whitchurch Stouffville	\$ 2,929	high	
Orangeville	\$ 2,956	high	
Grimsby	\$ 2,969	high	
King	\$ 3,788	high	\$ 2,514



**Residential Comparisons - Detached Bungalow —by Population Group**

**Detached Bungalow  
Property Taxes -  
Municipalities with  
populations between  
50,000—99,999**

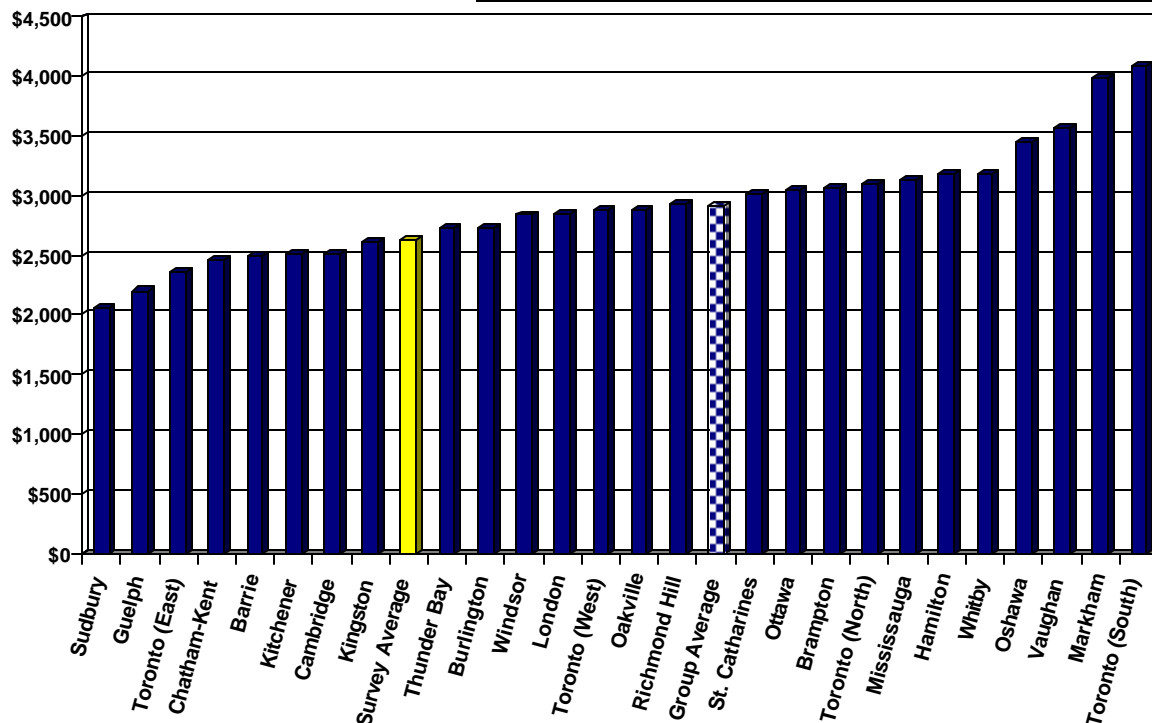
Residential - Bungalow Municipality	Total Property Taxes 2006	Ranking Against Total Survey	Average Within Population Range
Kawartha Lakes	\$ 2,050	low	
Sault Ste. Marie	\$ 2,109	low	
Norfolk	\$ 2,151	low	
Milton	\$ 2,427	mid	
North Bay	\$ 2,513	mid	
Sarnia	\$ 2,535	mid	
Halton Hills	\$ 2,580	mid	
Niagara Falls	\$ 2,595	mid	
Clarington	\$ 2,681	mid	
Welland	\$ 2,784	mid	
Newmarket	\$ 2,786	mid	
Caledon	\$ 2,816	mid	
Peterborough	\$ 2,852	high	
Waterloo	\$ 2,915	high	
Brantford	\$ 3,081	high	
Ajax	\$ 3,302	high	
Pickering	\$ 3,504	high	\$ 2,687



**Residential Comparisons — Detached Bungalow—by Population Group**

**Detached Bungalow Property Taxes - Municipalities with populations 100,000+**

Residential - Bungalow Municipality	Total Property Taxes 2006	Ranking Against Total Survey	Average Within Population Range
Sudbury	\$ 2,061	low	
Guelph	\$ 2,206	low	
Chatham-Kent	\$ 2,463	mid	
Barrie	\$ 2,489	mid	
Kitchener	\$ 2,507	mid	
Cambridge	\$ 2,507	mid	
Kingston	\$ 2,611	mid	
Thunder Bay	\$ 2,726	mid	
Burlington	\$ 2,729	mid	
Windsor	\$ 2,834	high	
London	\$ 2,854	high	
Toronto (West)	\$ 2,880	high	
Oakville	\$ 2,881	high	
Richmond Hill	\$ 2,926	high	
St. Catharines	\$ 3,017	high	
Ottawa	\$ 3,044	high	
Brampton	\$ 3,066	high	
Toronto (North)	\$ 3,105	high	
Mississauga	\$ 3,125	high	
Hamilton	\$ 3,187	high	
Whitby	\$ 3,191	high	
Oshawa	\$ 3,453	high	
Vaughan	\$ 3,563	high	
Markham	\$ 3,982	high	
Toronto (South)	\$ 4,084	high	\$ 2,940



**Residential Comparisons - Detached Bungalow - by Location**

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Wasaga Beach	Simcoe/Musk./Duff	\$ 1,689	low	Simcoe/Musk./Duff \$ 2,273
Tay	Simcoe/Musk./Duff	\$ 1,995	low	
Innisfil	Simcoe/Musk./Duff	\$ 2,039	low	
Gravenhurst	Simcoe/Musk./Duff	\$ 2,138	low	
Huntsville	Simcoe/Musk./Duff	\$ 2,146	low	
Bracebridge	Simcoe/Musk./Duff	\$ 2,306	low	
Orillia	Simcoe/Musk./Duff	\$ 2,365	low	
Barrie	Simcoe/Musk./Duff	\$ 2,489	mid	
Collingwood	Simcoe/Musk./Duff	\$ 2,611	mid	
Orangeville	Simcoe/Musk./Duff	\$ 2,956	high	

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Sudbury	North	\$ 2,061	low	North \$ 2,363
Sault Ste. Marie	North	\$ 2,109	low	
Timmins	North	\$ 2,404	low	
North Bay	North	\$ 2,513	mid	
Thunder Bay	North	\$ 2,726	mid	

**Residential Comparisons - Detached Bungalow - by Location cont'd**

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Lakeshore	SouthWest	\$ 1,821	low	
Leamington	SouthWest	\$ 1,974	low	
Woolwich	SouthWest	\$ 1,989	low	
North Dumfries	SouthWest	\$ 2,029	low	
Norfolk	SouthWest	\$ 2,151	low	
Guelph	SouthWest	\$ 2,206	low	
Stratford	SouthWest	\$ 2,255	low	
Wilmot	SouthWest	\$ 2,264	low	
Wellesley	SouthWest	\$ 2,310	low	
Central Elgin	SouthWest	\$ 2,355	low	
Amherstburg	SouthWest	\$ 2,382	low	
St. Thomas	SouthWest	\$ 2,404	low	
Tecumseh	SouthWest	\$ 2,454	mid	
Chatham-Kent	SouthWest	\$ 2,463	mid	
Kitchener	SouthWest	\$ 2,507	mid	
Cambridge	SouthWest	\$ 2,507	mid	
Sarnia	SouthWest	\$ 2,535	mid	
Windsor	SouthWest	\$ 2,834	high	
London	SouthWest	\$ 2,854	high	
Waterloo	SouthWest	\$ 2,915	high	SouthWest
Brantford	SouthWest	\$ 3,081	high	\$ 2,395

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Prince Edward County	Eastern	\$ 1,726	low	
Cavan-M-N M	Eastern	\$ 1,778	low	
Kawartha Lakes	Eastern	\$ 2,050	low	
Cornwall	Eastern	\$ 2,416	mid	
Belleville	Eastern	\$ 2,417	mid	
Kingston	Eastern	\$ 2,611	mid	
Cobourg	Eastern	\$ 2,787	mid	
Peterborough	Eastern	\$ 2,852	high	Eastern
Ottawa	Eastern	\$ 3,044	high	\$ 2,409

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

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Thorold	Niagara/Hamilton	\$ 2,163	low	
Fort Erie	Niagara/Hamilton	\$ 2,238	low	
Port Colborne	Niagara/Hamilton	\$ 2,463	mid	
Wainfleet	Niagara/Hamilton	\$ 2,468	mid	
Niagara Falls	Niagara/Hamilton	\$ 2,595	mid	
Pelham	Niagara/Hamilton	\$ 2,723	mid	
Welland	Niagara/Hamilton	\$ 2,784	mid	
West Lincoln	Niagara/Hamilton	\$ 2,823	mid	
Lincoln	Niagara/Hamilton	\$ 2,827	mid	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 2,966	high	
Grimsby	Niagara/Hamilton	\$ 2,969	high	
St. Catharines	Niagara/Hamilton	\$ 3,017	high	Niagara/Hamilton
Hamilton	Niagara/Hamilton	\$ 3,187	high	\$ 2,709

Residential - Bungalow Municipality	By Location	2006 Property Taxes	Relative Tax Burden	Average by Location
Toronto (East)	GTA	\$ 2,362	low	
Milton	GTA	\$ 2,427	mid	
Halton Hills	GTA	\$ 2,580	mid	
Clarington	GTA	\$ 2,681	mid	
Burlington	GTA	\$ 2,729	mid	
East Gwillimbury	GTA	\$ 2,743	mid	
Georgina	GTA	\$ 2,759	mid	
Newmarket	GTA	\$ 2,786	mid	
Caledon	GTA	\$ 2,816	mid	
Toronto (West)	GTA	\$ 2,880	high	
Oakville	GTA	\$ 2,881	high	
Aurora	GTA	\$ 2,924	high	
Richmond Hill	GTA	\$ 2,926	high	
Whitchurch Stouffville	GTA	\$ 2,929	high	
Brampton	GTA	\$ 3,066	high	
Toronto (North)	GTA	\$ 3,105	high	
Mississauga	GTA	\$ 3,125	high	
Whitby	GTA	\$ 3,191	high	
Ajax	GTA	\$ 3,302	high	
Oshawa	GTA	\$ 3,453	high	
Pickering	GTA	\$ 3,504	high	
Vaughan	GTA	\$ 3,563	high	
King	GTA	\$ 3,788	high	
Markham	GTA	\$ 3,982	high	GTA
Toronto (South)	GTA	\$ 4,084	high	\$ 3,063

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

The following chart provides the relative taxes on an executive home across the survey from lowest to highest

Residential - Senior Executive Municipality	CVA Ranking	Ranking Against Total Survey	Total Property Taxes 2006
Stratford	low	low	\$ 3,470
Wasaga Beach	mid	low	\$ 3,676
Toronto (East)	high	low	\$ 3,698
Norfolk	low	low	\$ 3,754
Kawartha Lakes	low	low	\$ 3,754
Milton	high	low	\$ 3,776
Caledon	high	low	\$ 3,843
Innisfil	mid	low	\$ 3,871
Cavan-M-N M	mid	low	\$ 3,897
Sault Ste. Marie	low	low	\$ 3,965
Lakeshore	mid	low	\$ 3,978
Woolwich	mid	low	\$ 4,016
Chatham-Kent	low	low	\$ 4,055
North Bay	low	low	\$ 4,079
Amherstburg	low	low	\$ 4,081
Peterborough	low	low	\$ 4,130
Brampton	mid	low	\$ 4,131
Clarington	low	low	\$ 4,141
Kitchener	low	low	\$ 4,186
Cobourg	low	low	\$ 4,223
Sarnia	low	low	\$ 4,394
Cambridge	mid	low	\$ 4,441
Orillia	mid	low	\$ 4,450
Orangeville	low	low	\$ 4,450
Niagara-on-the-Lake	mid	low	\$ 4,468
Barrie	mid	low	\$ 4,472
Newmarket	high	mid	\$ 4,478
Prince Edward County	mid	mid	\$ 4,511
Aurora	high	mid	\$ 4,534
Mississauga	high	mid	\$ 4,544
Guelph	mid	mid	\$ 4,599
Grimsby	low	mid	\$ 4,604
Richmond Hill	high	mid	\$ 4,639
Tecumseh	high	mid	\$ 4,644
Kingston	low	mid	\$ 4,664
Gravenhurst	mid	mid	\$ 4,695
Huntsville	mid	mid	\$ 4,739
Pickering	mid	mid	\$ 4,793
Sudbury	low	mid	\$ 4,804
Thorold	mid	mid	\$ 4,822
Whitby	mid	mid	\$ 4,825
Halton Hills	high	mid	\$ 4,831
Leamington	low	mid	\$ 4,870
Wilmot	high	mid	\$ 4,933
Oakville	high	mid	\$ 4,995
Collingwood	mid	mid	\$ 4,996
Vaughan	high	mid	\$ 5,019

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

Residential - Senior Executive Municipality	CVA Ranking	Ranking Against Total Survey	Total Property Taxes 2006
Tay	mid	mid	\$ 5,044
Pelham	mid	mid	\$ 5,056
Belleville	low	mid	\$ 5,057
Ajax	mid	mid	\$ 5,058
London	mid	mid	\$ 5,072
North Dumfries	high	mid	\$ 5,108
Niagara Falls	mid	high	\$ 5,128
Welland	low	high	\$ 5,132
St. Catharines	low	high	\$ 5,133
Hamilton	mid	high	\$ 5,165
East Gwillimbury	high	high	\$ 5,177
Wellesley	high	high	\$ 5,181
Cornwall	low	high	\$ 5,205
Bracebridge	mid	high	\$ 5,245
Oshawa	low	high	\$ 5,259
Georgina	high	high	\$ 5,272
Brantford	low	high	\$ 5,320
Burlington	high	high	\$ 5,323
Windsor	low	high	\$ 5,334
Markham	high	high	\$ 5,510
Waterloo	high	high	\$ 5,528
Whitchurch Stouffville	high	high	\$ 5,593
Toronto (North)	high	high	\$ 5,612
Central Elgin	mid	high	\$ 5,684
Timmins	low	high	\$ 5,759
Thunder Bay	low	high	\$ 5,803
Toronto (West)	high	high	\$ 5,988
King	high	high	\$ 6,189
Ottawa	high	high	\$ 6,538
Toronto (South)	high	high	\$ 10,325
<b>Average</b>			\$ 4,828
<b>Median</b>			\$ 4,804
<b>Min</b>			\$ 3,470
<b>Max</b>			\$ 10,325

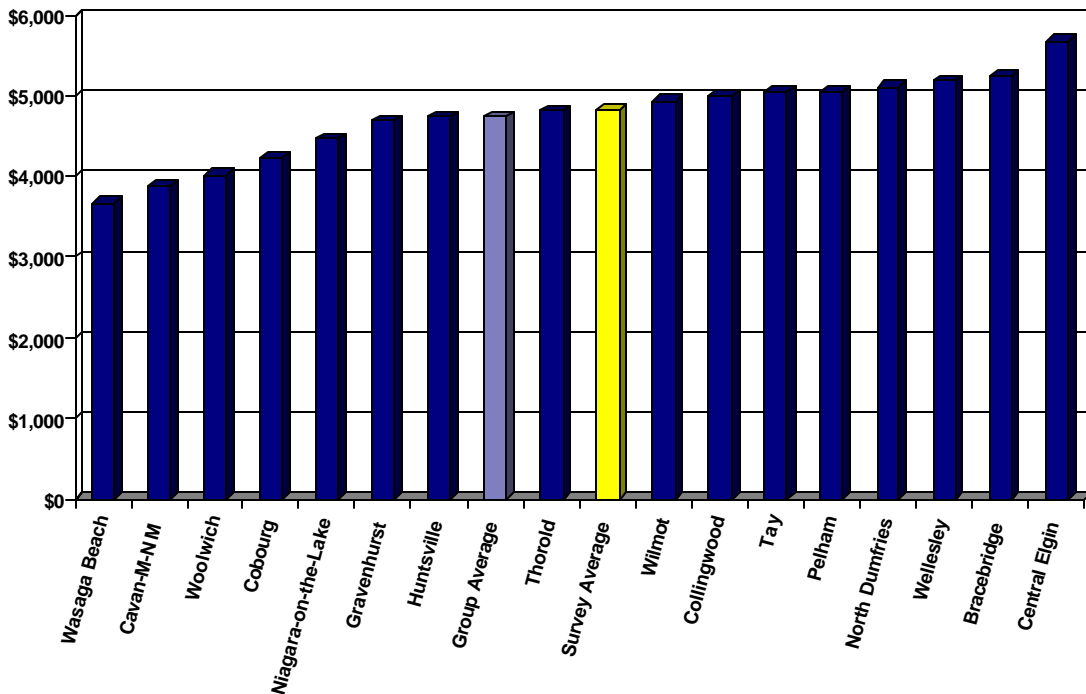
- The average current value assessment for a senior executive home in the survey is \$358,000
- There is significant range in average housing value across the survey (\$190,000 to \$1.242 million)



**Residential Comparisons - Senior Executive —by Population Group**

**Senior Executive Home Property Taxes - Municipalities with populations less than 20,000**

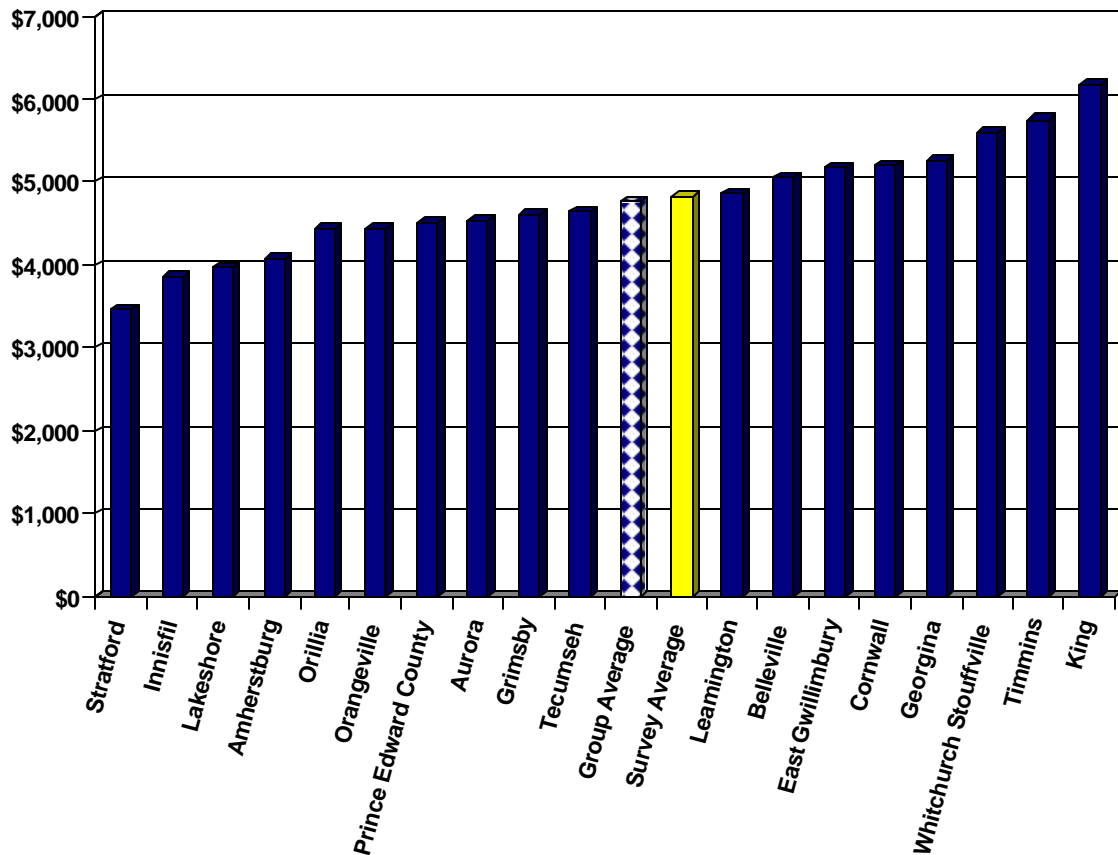
Residential - Senior Executive Municipality	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Wasaga Beach	low	\$ 3,676	
Cavan-M-N M	low	\$ 3,897	
Woolwich	low	\$ 4,016	
Cobourg	low	\$ 4,223	
Niagara-on-the-Lake	low	\$ 4,468	
Gravenhurst	mid	\$ 4,695	
Huntsville	mid	\$ 4,739	
Thorold	mid	\$ 4,822	
Wilmot	mid	\$ 4,933	
Collingwood	mid	\$ 4,996	
Tay	mid	\$ 5,044	
Pelham	mid	\$ 5,056	
North Dumfries	mid	\$ 5,108	
Wellesley	high	\$ 5,181	
Bracebridge	high	\$ 5,245	
Central Elgin	high	\$ 5,684	\$ 4,737



**Residential Comparisons - Senior Executive —by Population Group**

**Senior Executive Home Property Taxes - Municipalities with populations between 20,000 –49,999**

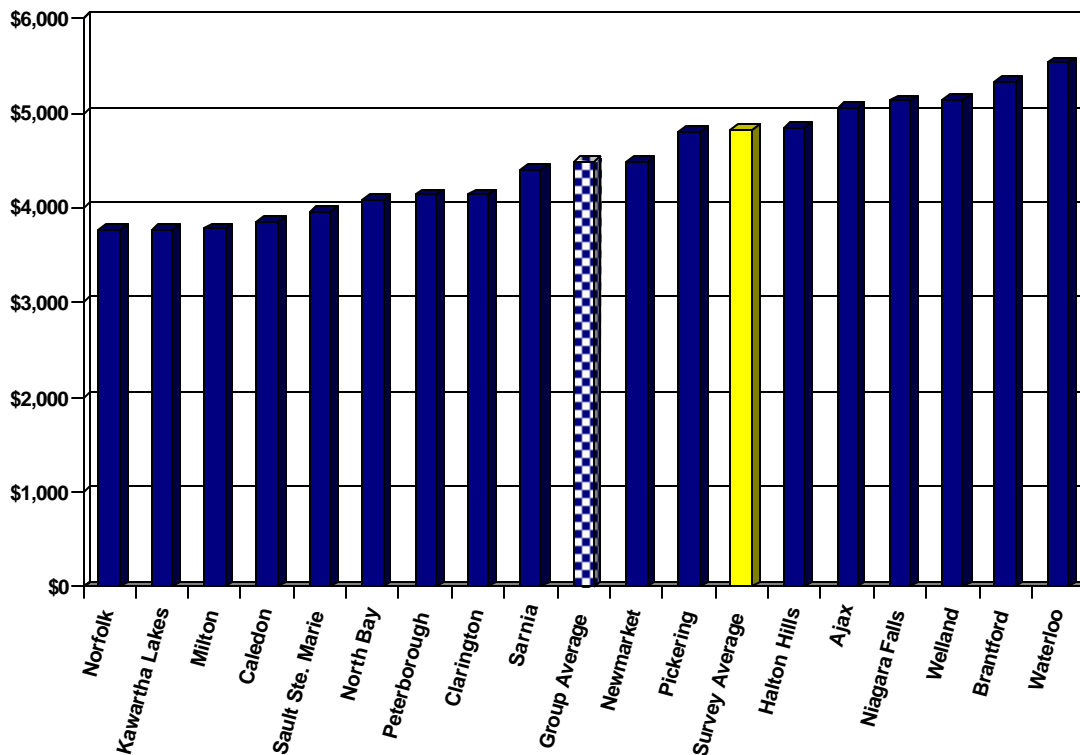
Residential - Senior Executive Municipality	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Stratford	low	\$ 3,470	
Innisfil	low	\$ 3,871	
Lakeshore	low	\$ 3,978	
Amherstburg	low	\$ 4,081	
Orillia	low	\$ 4,450	
Orangeville	low	\$ 4,450	
Prince Edward County	mid	\$ 4,511	
Aurora	mid	\$ 4,534	
Grimsby	mid	\$ 4,604	
Tecumseh	mid	\$ 4,644	
Leamington	mid	\$ 4,870	
Belleville	mid	\$ 5,057	
East Gwillimbury	high	\$ 5,177	
Cornwall	high	\$ 5,205	
Georgina	high	\$ 5,272	
Whitchurch Stouffville	high	\$ 5,593	
Timmins	high	\$ 5,759	
King	high	\$ 6,189	\$ 4,762



**Residential Comparisons - Senior Executive —by Population Group**

**Senior Executive Home Property Taxes - Municipalities with populations between 50,000—99,999**

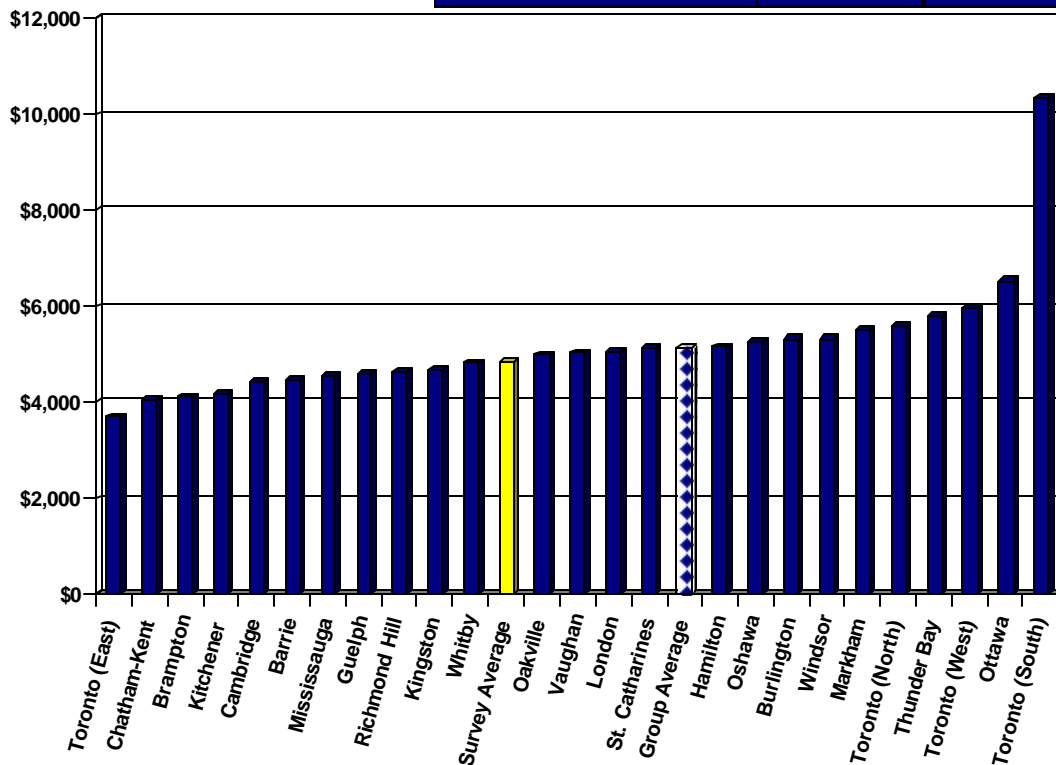
Residential - Senior Executive Municipality	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Norfolk	low	\$ 3,754	
Kawartha Lakes	low	\$ 3,754	
Milton	low	\$ 3,776	
Caledon	low	\$ 3,843	
Sault Ste. Marie	low	\$ 3,965	
North Bay	low	\$ 4,079	
Peterborough	low	\$ 4,130	
Clarington	low	\$ 4,141	
Sarnia	low	\$ 4,394	
Newmarket	mid	\$ 4,478	
Pickering	mid	\$ 4,793	
Halton Hills	mid	\$ 4,831	
Ajax	mid	\$ 5,058	
Niagara Falls	high	\$ 5,128	
Welland	high	\$ 5,132	
Brantford	high	\$ 5,320	
Waterloo	high	\$ 5,528	\$ 4,477



**Residential Comparisons - Senior Executive —by Population Group**

**Senior Executive Home Property Taxes - Municipalities with populations greater 100,000 +**

Residential - Senior Executive Municipality	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Toronto (East)	low	\$ 3,698	
Chatham-Kent	low	\$ 4,055	
Brampton	low	\$ 4,131	
Kitchener	low	\$ 4,186	
Cambridge	low	\$ 4,441	
Barrie	low	\$ 4,472	
Mississauga	mid	\$ 4,544	
Guelph	mid	\$ 4,599	
Richmond Hill	mid	\$ 4,639	
Kingston	mid	\$ 4,664	
Sudbury	mid	\$ 4,804	
Whitby	mid	\$ 4,825	
Oakville	mid	\$ 4,995	
Vaughan	mid	\$ 5,019	
London	mid	\$ 5,072	
St. Catharines	high	\$ 5,133	
Hamilton	high	\$ 5,165	
Oshawa	high	\$ 5,259	
Burlington	high	\$ 5,323	
Windsor	high	\$ 5,334	
Markham	high	\$ 5,510	
Toronto (North)	high	\$ 5,612	
Thunder Bay	high	\$ 5,803	
Toronto (West)	high	\$ 5,988	
Ottawa	high	\$ 6,538	
Toronto (South)	high	\$ 10,325	\$ 5,159



## Residential Comparisons - Senior Executive — by Location

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Wasaga Beach	Simcoe/Musk./Duff	low	\$ 3,676	
Innisfil	Simcoe/Musk./Duff	low	\$ 3,871	
Orillia	Simcoe/Musk./Duff	low	\$ 4,450	
Orangeville	Simcoe/Musk./Duff	low	\$ 4,450	
Barrie	Simcoe/Musk./Duff	low	\$ 4,472	
Gravenhurst	Simcoe/Musk./Duff	mid	\$ 4,695	
Huntsville	Simcoe/Musk./Duff	mid	\$ 4,739	
Collingwood	Simcoe/Musk./Duff	mid	\$ 4,996	
Tay	Simcoe/Musk./Duff	mid	\$ 5,044	
Bracebridge	Simcoe/Musk./Duff	high	\$ 5,245	

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range	
Kawartha Lakes	Eastern	low	\$ 3,754		
Cavan-M-N M	Eastern	low	\$ 3,897		
Peterborough	Eastern	low	\$ 4,130		
Cobourg	Eastern	low	\$ 4,223		
Prince Edward County	Eastern	mid	\$ 4,511		
Kingston	Eastern	mid	\$ 4,664		
Belleville	Eastern	mid	\$ 5,057		
Cornwall	Eastern	high	\$ 5,205		
Ottawa	Eastern	high	\$ 6,538		\$ 4,664

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

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Stratford	SouthWest	low	\$ 3,470	
Norfolk	SouthWest	low	\$ 3,754	
Lakeshore	SouthWest	low	\$ 3,978	
Woolwich	SouthWest	low	\$ 4,016	
Chatham-Kent	SouthWest	low	\$ 4,055	
Amherstburg	SouthWest	low	\$ 4,081	
Kitchener	SouthWest	low	\$ 4,186	
Sarnia	SouthWest	low	\$ 4,394	
Cambridge	SouthWest	low	\$ 4,441	
Guelph	SouthWest	mid	\$ 4,599	
Tecumseh	SouthWest	mid	\$ 4,644	
Leamington	SouthWest	mid	\$ 4,870	
Wilmot	SouthWest	mid	\$ 4,933	
London	SouthWest	mid	\$ 5,072	
North Dumfries	SouthWest	mid	\$ 5,108	
Wellesley	SouthWest	high	\$ 5,181	
Brantford	SouthWest	high	\$ 5,320	
Windsor	SouthWest	high	\$ 5,334	
Waterloo	SouthWest	high	\$ 5,528	
Central Elgin	SouthWest	high	\$ 5,684	

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Sault Ste. Marie	North	low	\$ 3,965	
North Bay	North	low	\$ 4,079	
Sudbury	North	mid	\$ 4,804	
Timmins	North	high	\$ 5,759	
Thunder Bay	North	high	\$ 5,803	

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

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Niagara-on-the-Lake	Niagara/Hamilton	low	\$ 4,468	\$ 4,939
Grimsby	Niagara/Hamilton	mid	\$ 4,604	
Thorold	Niagara/Hamilton	mid	\$ 4,822	
Pelham	Niagara/Hamilton	mid	\$ 5,056	
Niagara Falls	Niagara/Hamilton	high	\$ 5,128	
Welland	Niagara/Hamilton	high	\$ 5,132	
St. Catharines	Niagara/Hamilton	high	\$ 5,133	
Hamilton	Niagara/Hamilton	high	\$ 5,165	

Residential - Senior Executive Municipality	Location	Ranking Against Total Survey	Total Property Taxes 2006	Average Within Population Range
Toronto (East)	GTA	low	\$ 3,698	\$ 5,102
Milton	GTA	low	\$ 3,776	
Caledon	GTA	low	\$ 3,843	
Brampton	GTA	low	\$ 4,131	
Clarington	GTA	low	\$ 4,141	
Newmarket	GTA	mid	\$ 4,478	
Aurora	GTA	mid	\$ 4,534	
Mississauga	GTA	mid	\$ 4,544	
Richmond Hill	GTA	mid	\$ 4,639	
Pickering	GTA	mid	\$ 4,793	
Whitby	GTA	mid	\$ 4,825	
Halton Hills	GTA	mid	\$ 4,831	
Oakville	GTA	mid	\$ 4,995	
Vaughan	GTA	mid	\$ 5,019	
Ajax	GTA	mid	\$ 5,058	
East Gwillimbury	GTA	high	\$ 5,177	
Oshawa	GTA	high	\$ 5,259	
Georgina	GTA	high	\$ 5,272	
Burlington	GTA	high	\$ 5,323	
Markham	GTA	high	\$ 5,510	
Whitchurch Stouffville	GTA	high	\$ 5,593	
Toronto (North)	GTA	high	\$ 5,612	
Toronto (West)	GTA	high	\$ 5,988	
King	GTA	high	\$ 6,189	
Toronto (South)	GTA	high	\$ 10,325	

**Residential Comparisons - Summary**

The following table summarizes the ranking of each municipality in the survey for the residential property classes. In an effort to focus on the trends, rather than the absolutes, the summary provides relative rankings as low, mid or high.

Municipality	Location	Bungalow Summary	Executive Summary	Blended
Kawartha Lakes	Eastern	low	low	low
Cavan-M-N M	Eastern	low	low	low-mid
Cobourg	Eastern	mid	low	low-mid
Prince Edward County	Eastern	low	mid	low-mid
Belleville	Eastern	mid	mid	mid
Kingston	Eastern	mid	mid	mid
Peterborough	Eastern	high	low	mid
Cornwall	Eastern	mid	high	mid-high
Ottawa	Eastern	high	high	high
<b>Toronto (East)</b>				
Toronto (East)	GTA	low	low	low
Caledon	GTA	mid	low	low-mid
Clarington	GTA	mid	low	low-mid
Milton	GTA	mid	low	low-mid
Brampton	GTA	high	low	mid
Halton Hills	GTA	mid	mid	mid
Newmarket	GTA	mid	mid	mid
Aurora	GTA	high	mid	mid-high
Burlington	GTA	mid	high	mid-high
East Gwillimbury	GTA	mid	high	mid-high
Georgina	GTA	mid	high	mid-high
Mississauga	GTA	high	mid	mid-high
Oakville	GTA	high	mid	mid-high
Pickering	GTA	high	mid	mid-high
Richmond Hill	GTA	high	mid	mid-high
Vaughan	GTA	high	mid	mid-high
Whitby	GTA	high	mid	mid-high
Ajax	GTA	high	mid	mid-high
King	GTA	high	high	high
Markham	GTA	high	high	high
Oshawa	GTA	high	high	high
Toronto (North)	GTA	high	high	high
Toronto (South)	GTA	high	high	high
Toronto (West)	GTA	high	high	high
Whitchurch Stouffville	GTA	high	high	high



## Residential Comparisons - Summary (cont'd)

Municipality	Location	Bungalow Summary	Executive Summary	Blended
Fort Erie	Niagara/Hamilton	low		low
Thorold	Niagara/Hamilton	low	mid	low-mid
West Lincoln	Niagara/Hamilton	mid		mid
Lincoln	Niagara/Hamilton	mid		mid
Niagara-on-the-Lake	Niagara/Hamilton	high	low	mid
Pelham	Niagara/Hamilton	mid	mid	mid
Port Colborne	Niagara/Hamilton	mid		mid
Wainfleet	Niagara/Hamilton	mid		mid
Grimsby	Niagara/Hamilton	high	mid	mid-high
Niagara Falls	Niagara/Hamilton	mid	high	mid-high
Welland	Niagara/Hamilton	mid	high	mid-high
Hamilton	Niagara/Hamilton	high	high	high
St. Catharines	Niagara/Hamilton	high	high	high
Sault Ste. Marie	North	low	low	low
North Bay	North	mid	low	low-mid
Sudbury	North	low	mid	low-mid
Timmins	North	low	high	mid
Thunder Bay	North	mid	high	mid-high
Innisfil	Simcoe/Musk./Duff	low	low	low
Orillia	Simcoe/Musk./Duff	low	low	low
Wasaga Beach	Simcoe/Musk./Duff	low	low	low
Barrie	Simcoe/Musk./Duff	mid	low	low-mid
Gravenhurst	Simcoe/Musk./Duff	low	mid	low-mid
Huntsville	Simcoe/Musk./Duff	low	mid	low-mid
Tav	Simcoe/Musk./Duff	low	mid	low-mid
Bracebridge	Simcoe/Musk./Duff	low	high	mid
Collingwood	Simcoe/Musk./Duff	mid	mid	mid
Orangeville	Simcoe/Musk./Duff	high	low	mid
Amherstburg	SouthWest	low	low	low
Lakeshore	SouthWest	low	low	low
Norfolk	SouthWest	low	low	low
St. Thomas	SouthWest	low		low
Stratford	SouthWest	low	low	low
Woolwich	SouthWest	low	low	low
Cambridge	SouthWest	mid	low	low-mid
Chatham-Kent	SouthWest	mid	low	low-mid
Guelph	SouthWest	low	mid	low-mid
Kitchener	SouthWest	mid	low	low-mid
Leamington	SouthWest	low	mid	low-mid
North Dumfries	SouthWest	low	mid	low-mid
Sarnia	SouthWest	mid	low	low-mid
Wilmot	SouthWest	low	mid	low-mid
Central Elgin	SouthWest	low	high	mid
Tecumseh	SouthWest	mid	mid	mid
Wellesley	SouthWest	low	high	mid
London	SouthWest	high	mid	mid-high
Brantford	SouthWest	high	high	high
Waterloo	SouthWest	high	high	high
Windsor	SouthWest	high	high	high

**Residential Comparisons - Summary**

low	low-mid	mid	mid-high	high
Amherstburg	Barrie	Belleville	Ajax	Brantford
Fort Erie	Caledon	Bracebridge	Aurora	Hamilton
Innisfil	Cambridge	Brampton	Burlington	King
Kawartha Lakes	Cavan-M-N M	Central Elgin	Cornwall	Markham
Lakeshore	Chatham-Kent	Collingwood	East Gwillimbury	Oshawa
Norfolk	Clarington	Halton Hills	Georgina	Ottawa
Orillia	Cobourg	Kingston	Grimsby	St. Catharines
Sault Ste. Marie	Gravenhurst	Lincoln	London	Toronto (North)
St. Thomas	Guelph	Newmarket	Mississauga	Toronto (South)
Stratford	Huntsville	Niagara-on-the-Lake	Niagara Falls	Toronto (West)
Toronto (East)	Kitchener	Orangeville	Oakville	Waterloo
Wasaga Beach	Leamington	Pelham	Pickering	Whitchurch Stouffville
Woolwich	Milton	Peterborough	Richmond Hill	Windsor
	North Bay	Port Colborne	Thunder Bay	
	North Dumfries	Tecumseh	Vaughan	
	Prince Edward County	Timmins	Welland	
	Sarnia	Wainfleet	Whitby	
	Sudbury	Wellesley		
	Tay	West Lincoln		
	Thorold			
	Wilmot			

***Multi-Residential Comparisons - Walk-up Apartment  
(taxes calculated on a per unit basis)***

- Tax ratios are a reasonably good predictor of a municipality's relative tax position
- Toronto, Hamilton, Guelph, Dufferin (Orangeville), St. Thomas, Thunder Bay, Windsor and the City of Kingston have some of the higher tax ratios resulting in higher relative tax burdens
- With low Multi-Residential tax ratios, Barrie, Orillia, Sault Ste. Marie and York and Muskoka municipalities tended to have lower relative tax burdens in the Multi-Residential Class
- The average CVA per suite was \$51,000, with a range from \$26,000 to \$85,000

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

Multi-Residential - Apartment Walk-up Municipality	CVA Ranking	Ranking Against Total Survey	2006 Property Taxes/Unit
Whitchurch-Stouffville	mid	low	\$ 545
Prince Edward County	low	low	\$ 556
Cavan-M-N M	low	low	\$ 566
Tecumseh	low	low	\$ 606
East Gwillimbury	high	low	\$ 617
Vaughan	high	low	\$ 690
Niagara-on-the-Lake	low	low	\$ 700
Norfolk	low	low	\$ 720
Wasaga Beach	mid	low	\$ 726
Newmarket	high	low	\$ 738
Lakeshore	low	low	\$ 739
Sault Ste. Marie	low	low	\$ 754
Aurora	high	low	\$ 774
Tay	mid	low	\$ 778
Huntsville	high	low	\$ 814
Amherstburg	low	low	\$ 861
Innisfil	mid	low	\$ 877
Timmins	low	low	\$ 900
Caledon	high	low	\$ 919
Georgina	high	low	\$ 964
Wainfleet	low	low	\$ 969
Sudbury	low	low	\$ 985
Bracebridge	high	low	\$ 1,031
Orillia	mid	low	\$ 1,056
Chatham-Kent	low	low	\$ 1,063
Fort Erie	low	mid	\$ 1,067
Woolwich	mid	mid	\$ 1,068
Lincoln	mid	mid	\$ 1,090
Niagara Falls	low	mid	\$ 1,101
Mississauga	high	mid	\$ 1,122
Wilmot	mid	mid	\$ 1,168
Thorold	low	mid	\$ 1,177
Peterborough	mid	mid	\$ 1,187
North Dumfries	low	mid	\$ 1,205
West Lincoln	mid	mid	\$ 1,212
Milton	high	mid	\$ 1,262
Sarnia	low	mid	\$ 1,277
Thunder Bay	low	mid	\$ 1,289
Grimsby	mid	mid	\$ 1,304
London	mid	mid	\$ 1,309
Kawartha Lakes	mid	mid	\$ 1,323
Cambridge	mid	mid	\$ 1,328

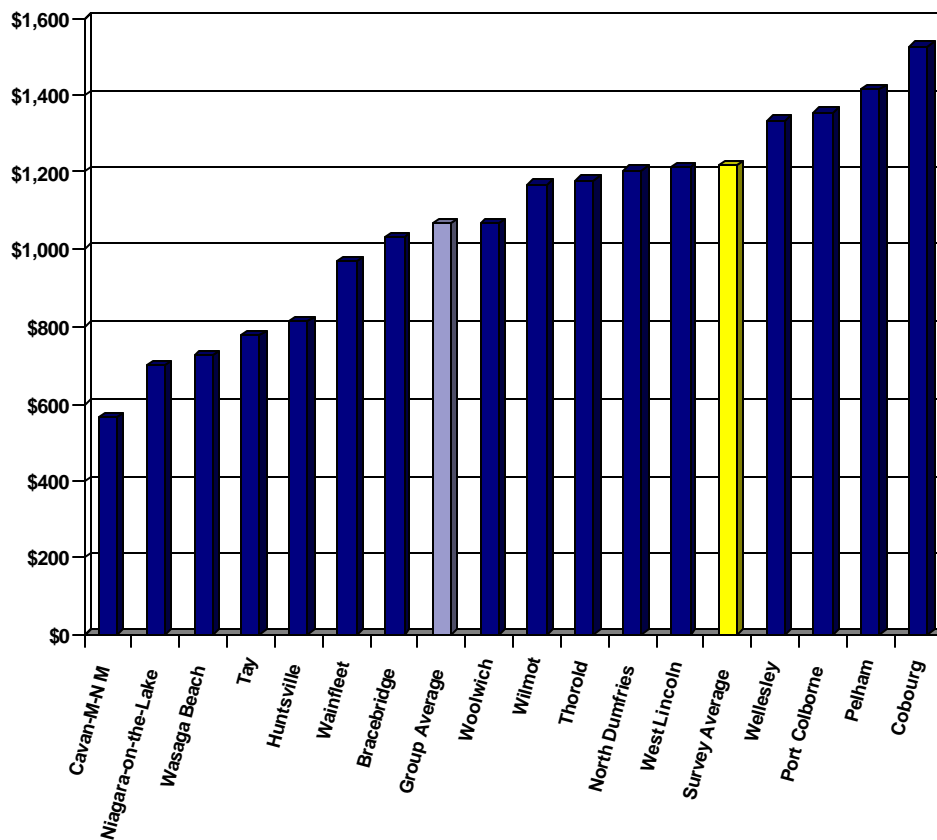
**Multi-Residential Comparisons - Walk-up Apartment**  
**(taxes calculated on a per unit basis) - sorted from lowest to highest cont'd**

Multi-Residential - Apartment Walk-up Municipality	CVA Ranking	Ranking Against Total Survey	2006 Property Taxes/Unit
Wellesley	mid	mid	\$ 1,333
Stratford	mid	mid	\$ 1,353
Port Colborne	low	mid	\$ 1,354
Ottawa	high	mid	\$ 1,362
Clarington	high	mid	\$ 1,370
St. Thomas	low	mid	\$ 1,383
Halton Hills	high	mid	\$ 1,395
North Bay	low	mid	\$ 1,403
St. Catharines	mid	high	\$ 1,405
Brantford	mid	high	\$ 1,408
Pelham	mid	high	\$ 1,414
Hamilton	low	high	\$ 1,416
Pickering	high	high	\$ 1,423
Burlington	high	high	\$ 1,455
Ajax	high	high	\$ 1,465
Wellsand	mid	high	\$ 1,492
Brampton	high	high	\$ 1,507
Kitchener	mid	high	\$ 1,514
Cobourg	mid	high	\$ 1,528
Whitby	high	high	\$ 1,544
Belleville	low	high	\$ 1,564
Windsor	low	high	\$ 1,566
Oakville	high	high	\$ 1,623
Guelph	mid	high	\$ 1,651
Waterloo	high	high	\$ 1,659
Cornwall	low	high	\$ 1,680
Toronto (West)	high	high	\$ 1,710
Kingston	mid	high	\$ 1,733
Orangeville	mid	high	\$ 1,741
Oshawa	high	high	\$ 1,765
Toronto (East)	high	high	\$ 1,778
Toronto (North)	high	high	\$ 1,859
Toronto (South)	high	high	\$ 2,064
Average			\$ 1,218
Median			\$ 1,289
Min			\$ 545
Max			\$ 2,064

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

**Multi-Residential Walk-up  
Property Taxes -  
Municipalities with  
populations less than 20,000**

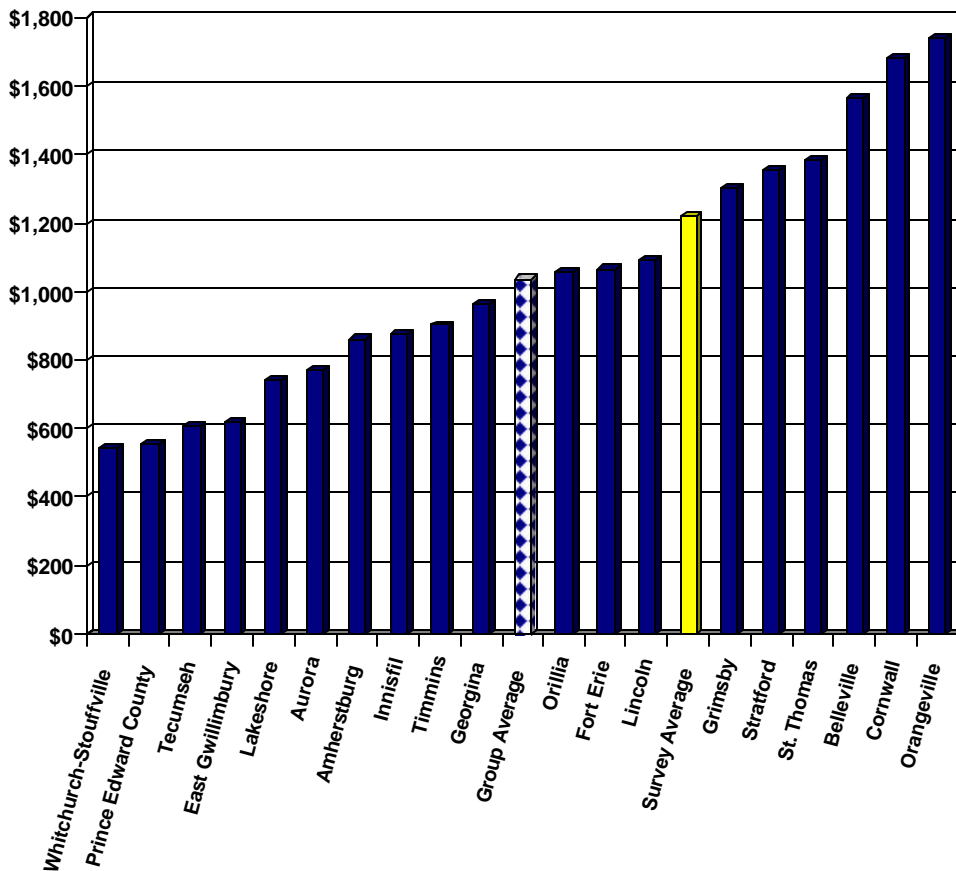
Multi-Residential - Apartment Walk-up Municipality	2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Population Range
Cavan-M-N M	\$ 566	low	
Niagara-on-the-Lake	\$ 700	low	
Wasaga Beach	\$ 726	low	
Tay	\$ 778	low	
Huntsville	\$ 814	low	
Wainfleet	\$ 969	low	
Bracebridge	\$ 1,031	low	
Woolwich	\$ 1,068	mid	
Wilmot	\$ 1,168	mid	
Thorold	\$ 1,177	mid	
North Dumfries	\$ 1,205	mid	
West Lincoln	\$ 1,212	mid	
Wellesley	\$ 1,333	mid	
Port Colborne	\$ 1,354	mid	
Pelham	\$ 1,414	high	
Cobourg	\$ 1,528	high	\$ 1,065



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

**Multi-Residential Walk-up  
Property Taxes -  
Municipalities with  
populations between 20,000—  
49,999**

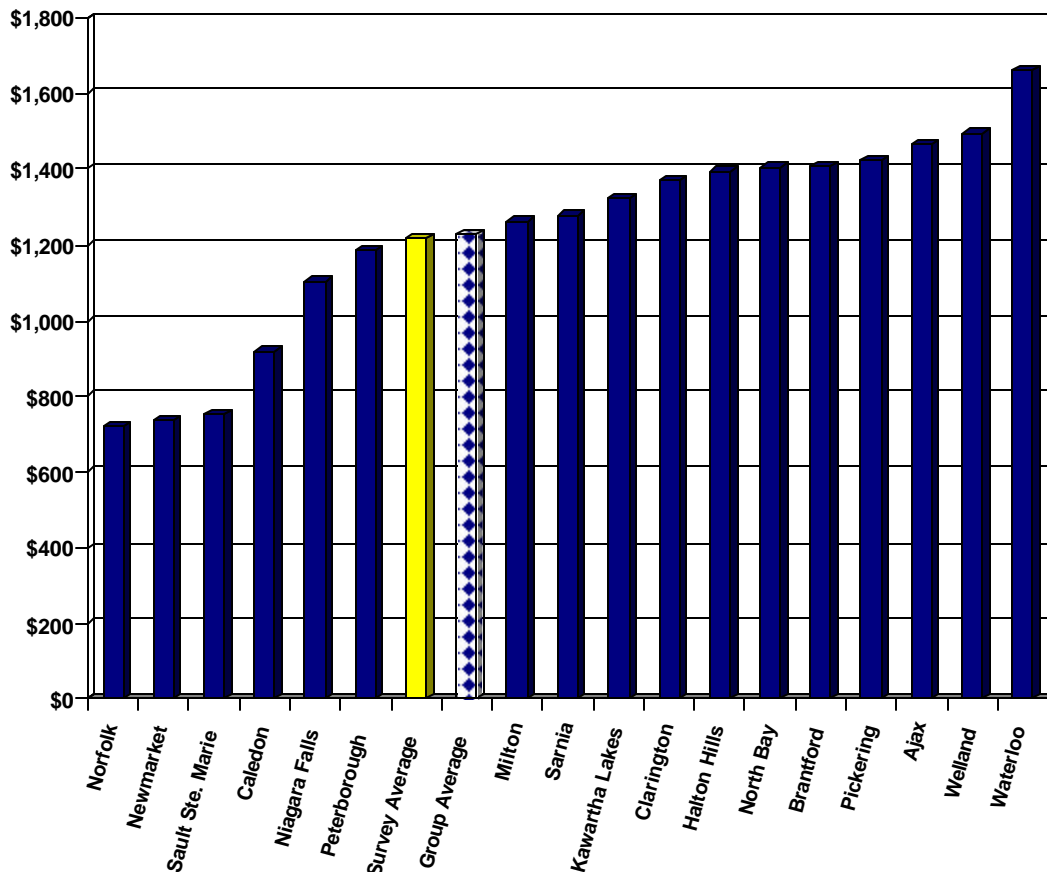
Multi-Residential - Apartment Walk-up Municipality	2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Population Range
Whitchurch-Stouffville	\$ 545	low	
Prince Edward County	\$ 556	low	
Tecumseh	\$ 606	low	
East Gwillimbury	\$ 617	low	
Lakeshore	\$ 739	low	
Aurora	\$ 774	low	
Amherstburg	\$ 861	low	
Innisfil	\$ 877	low	
Timmins	\$ 900	low	
Georgina	\$ 964	low	
Orillia	\$ 1,056	low	
Fort Erie	\$ 1,067	mid	
Lincoln	\$ 1,090	mid	
Grimsby	\$ 1,304	mid	
Stratford	\$ 1,353	mid	
St. Thomas	\$ 1,383	mid	
Belleville	\$ 1,564	high	
Cornwall	\$ 1,680	high	
Orangeville	\$ 1,741	high	\$ 1,036



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

**Multi-Residential Walk-up  
 Property Taxes - Municipalities  
 with populations between  
 50,000—99,999**

Multi-Residential - Apartment Walk-up Municipality	2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Population Range
Norfolk	\$ 720	low	
Newmarket	\$ 738	low	
Sault Ste. Marie	\$ 754	low	
Caledon	\$ 919	low	
Niagara Falls	\$ 1,101	mid	
Peterborough	\$ 1,187	mid	
Milton	\$ 1,262	mid	
Sarnia	\$ 1,277	mid	
Kawartha Lakes	\$ 1,323	mid	
Clarington	\$ 1,370	mid	
Halton Hills	\$ 1,395	mid	
North Bay	\$ 1,403	mid	
Brantford	\$ 1,408	high	
Pickering	\$ 1,423	high	
Ajax	\$ 1,465	high	
Wellsand	\$ 1,492	high	
Waterloo	\$ 1,659	high	\$ 1,229

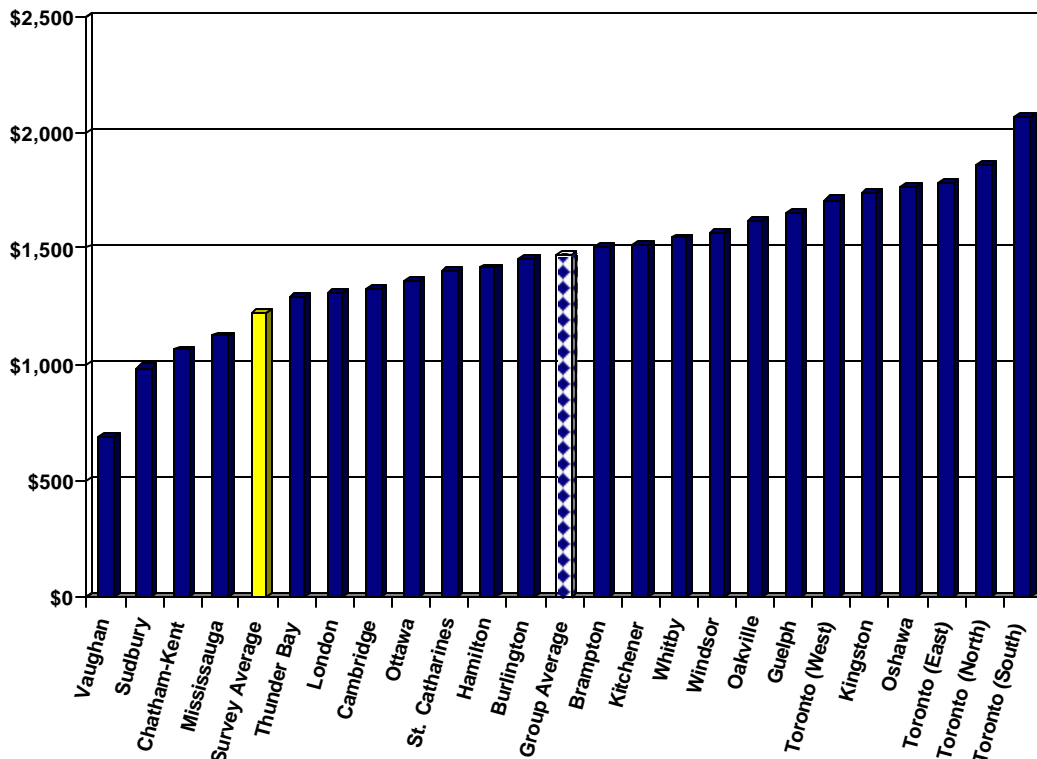




**Multi-Residential Comparisons - Walk-Up**  
 (taxes calculated on a per unit basis) - sorted by Population Group

**Multi-Residential Walk-up  
 Property Taxes -  
 Municipalities with  
 populations 100,000 +**

Multi-Residential - Apartment Walk-up Municipality	2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Population Range
Vaughan	\$ 690	low	
Sudbury	\$ 985	low	
Chatham-Kent	\$ 1,063	low	
Mississauga	\$ 1,122	mid	
Thunder Bay	\$ 1,289	mid	
London	\$ 1,309	mid	
Cambridge	\$ 1,328	mid	
Ottawa	\$ 1,362	mid	
St. Catharines	\$ 1,405	high	
Hamilton	\$ 1,416	high	
Burlington	\$ 1,455	high	
Brampton	\$ 1,507	high	
Kitchener	\$ 1,514	high	
Whitby	\$ 1,544	high	
Windsor	\$ 1,566	high	
Oakville	\$ 1,623	high	
Guelph	\$ 1,651	high	
Toronto (West)	\$ 1,710	high	
Kingston	\$ 1,733	high	
Oshawa	\$ 1,765	high	
Toronto (East)	\$ 1,778	high	
Toronto (North)	\$ 1,859	high	
Toronto (South)	\$ 2,064	high	\$ 1,467



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

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Wasaga Beach	Simcoe/Musk./Duff	\$ 726	low	\$ 1,003
Tay	Simcoe/Musk./Duff	\$ 778	low	
Huntsville	Simcoe/Musk./Duff	\$ 814	low	
Innisfil	Simcoe/Musk./Duff	\$ 877	low	
Bracebridge	Simcoe/Musk./Duff	\$ 1,031	low	
Orillia	Simcoe/Musk./Duff	\$ 1,056	low	
Orangeville	Simcoe/Musk./Duff	\$ 1,741	high	

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Sault Ste. Marie	North	\$ 754	low	\$ 1,066
Timmins	North	\$ 900	low	
Sudbury	North	\$ 985	low	
Thunder Bay	North	\$ 1,289	mid	
North Bay	North	\$ 1,403	mid	

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Niagara-on-the-Lake	Niagara/Hamilton	\$ 700	low	\$ 1,208
Wainfleet	Niagara/Hamilton	\$ 969	low	
Fort Erie	Niagara/Hamilton	\$ 1,067	mid	
Lincoln	Niagara/Hamilton	\$ 1,090	mid	
Niagara Falls	Niagara/Hamilton	\$ 1,101	mid	
Thorold	Niagara/Hamilton	\$ 1,177	mid	
West Lincoln	Niagara/Hamilton	\$ 1,212	mid	
Grimsby	Niagara/Hamilton	\$ 1,304	mid	
Port Colborne	Niagara/Hamilton	\$ 1,354	mid	
St. Catharines	Niagara/Hamilton	\$ 1,405	high	
Pelham	Niagara/Hamilton	\$ 1,414	high	
Hamilton	Niagara/Hamilton	\$ 1,416	high	
Welland	Niagara/Hamilton	\$ 1,492	high	

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

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Tecumseh	SouthWest	\$ 606	low	
Norfolk	SouthWest	\$ 720	low	
Lakeshore	SouthWest	\$ 739	low	
Amherstburg	SouthWest	\$ 861	low	
Chatham-Kent	SouthWest	\$ 1,063	low	
Woolwich	SouthWest	\$ 1,068	mid	
Wilmot	SouthWest	\$ 1,168	mid	
North Dumfries	SouthWest	\$ 1,205	mid	
Sarnia	SouthWest	\$ 1,277	mid	
London	SouthWest	\$ 1,309	mid	
Cambridge	SouthWest	\$ 1,328	mid	
Wellesley	SouthWest	\$ 1,333	mid	
Stratford	SouthWest	\$ 1,353	mid	
St. Thomas	SouthWest	\$ 1,383	mid	
Brantford	SouthWest	\$ 1,408	high	
Kitchener	SouthWest	\$ 1,514	high	
Windsor	SouthWest	\$ 1,566	high	
Guelph	SouthWest	\$ 1,651	high	
Waterloo	SouthWest	\$ 1,659	high	\$ 1,222

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

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Whitchurch-Stouffville	GTA	\$ 545	low	
East Gwillimbury	GTA	\$ 617	low	
Vaughan	GTA	\$ 690	low	
Newmarket	GTA	\$ 738	low	
Aurora	GTA	\$ 774	low	
Caledon	GTA	\$ 919	low	
Georgina	GTA	\$ 964	low	
Mississauga	GTA	\$ 1,122	mid	
Milton	GTA	\$ 1,262	mid	
Clarington	GTA	\$ 1,370	mid	
Halton Hills	GTA	\$ 1,395	mid	
Pickering	GTA	\$ 1,423	high	
Burlington	GTA	\$ 1,455	high	
Ajax	GTA	\$ 1,465	high	
Brampton	GTA	\$ 1,507	high	
Whitby	GTA	\$ 1,544	high	
Oakville	GTA	\$ 1,623	high	
Toronto (West)	GTA	\$ 1,710	high	
Oshawa	GTA	\$ 1,765	high	
Toronto (East)	GTA	\$ 1,778	high	
Toronto (North)	GTA	\$ 1,859	high	
Toronto (South)	GTA	\$ 2,064	high	\$ 1,299

Multi-Residential - Apartment Walk-up		2006 Property Taxes/Unit	Relative Tax Burden Ranking	Average by Location
Municipality	Location			
Prince Edward County	Eastern	\$ 556	low	
Cavan-M-N M	Eastern	\$ 566	low	
Peterborough	Eastern	\$ 1,187	mid	
Kawartha Lakes	Eastern	\$ 1,323	mid	
Ottawa	Eastern	\$ 1,362	mid	
Cobourg	Eastern	\$ 1,528	high	
Belleville	Eastern	\$ 1,564	high	
Cornwall	Eastern	\$ 1,680	high	
Kingston	Eastern	\$ 1,733	high	\$ 1,532

### Multi-Residential Comparisons - Mid/High-Rise Apartment

Multi-Residential - Apartment High-rise Municipality	CVA Ranking	Ranking Against Total Survey	2006 Property Taxes Per Unit
Prince Edward County	low	low	\$ 618
East Gwillimbury	mid	low	\$ 683
King	high	low	\$ 800
Whitchurch-Stouffville	high	low	\$ 848
Newmarket	high	low	\$ 850
Markham	high	low	\$ 870
Georgina	mid	low	\$ 872
Vaughan	high	low	\$ 882
Norfolk	low	low	\$ 918
Tecumseh	low	low	\$ 932
Lincoln	low	low	\$ 953
Aurora	high	low	\$ 956
Sault Ste. Marie	low	low	\$ 969
Pelham	low	low	\$ 979
Richmond Hill	high	low	\$ 1,020
Grimsby	low	low	\$ 1,050
Leamington	low	low	\$ 1,130
Timmins	low	low	\$ 1,141
Thorold	low	low	\$ 1,156
Barrie	high	low	\$ 1,189
Sudbury	low	low	\$ 1,199
Collingwood	mid	low	\$ 1,233
Orillia	mid	mid	\$ 1,272
Halton Hills	high	mid	\$ 1,341
Milton	high	mid	\$ 1,343
Ottawa	high	mid	\$ 1,354
London	low	mid	\$ 1,374
Stratford	mid	mid	\$ 1,374
Mississauga	high	mid	\$ 1,377
Brampton	high	mid	\$ 1,383
Amherstburg	mid	mid	\$ 1,412
Fort Erie	mid	mid	\$ 1,445
Niagara Falls	mid	mid	\$ 1,470
St. Catharines	mid	mid	\$ 1,477

- 17 of the 80 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of \$33,000 to \$103,000 per multi-residential unit, with an average of \$61,000

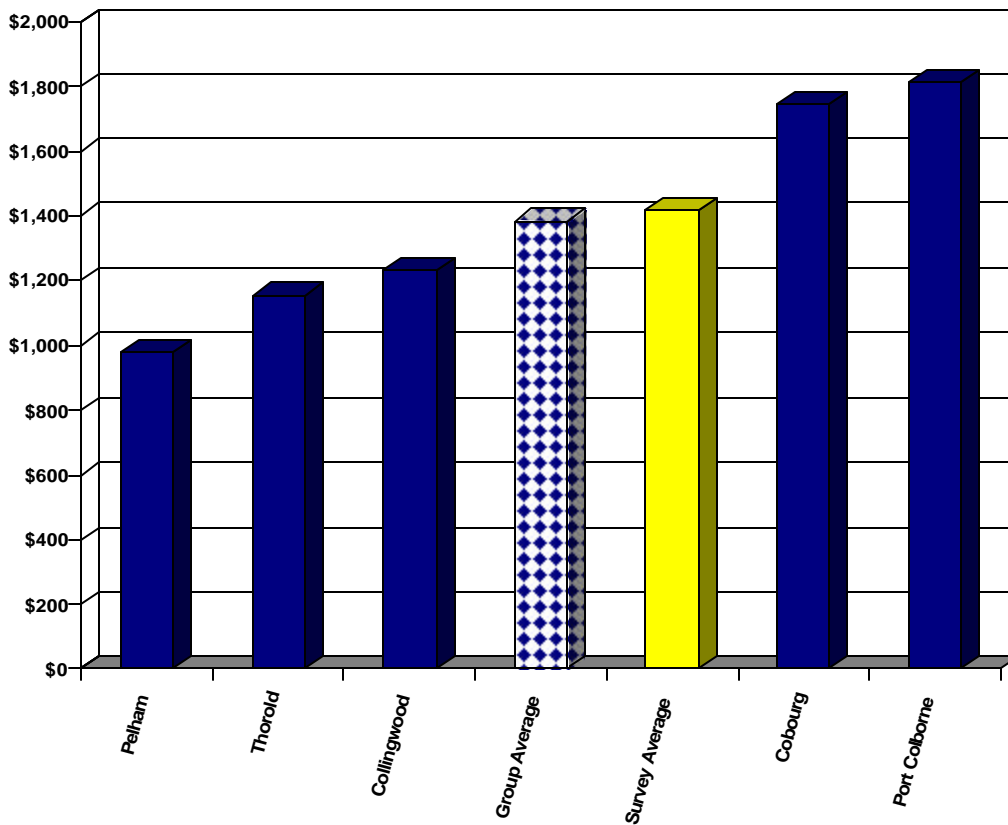
## Multi-Residential Comparisons - Mid/High-Rise Apartment (cont'd)

Multi-Residential - Apartment High-rise Municipality	CVA Ranking	Ranking Against Total Survey	2006 Property Taxes Per Unit
North Bay	low	mid	\$ 1,502
Chatham-Kent	low	mid	\$ 1,529
Cambridge	mid	mid	\$ 1,538
Brantford	low	mid	\$ 1,540
Kawartha Lakes	mid	mid	\$ 1,547
Whitby	mid	mid	\$ 1,570
Clarington	mid	mid	\$ 1,593
Burlington	high	mid	\$ 1,627
Kingston	low	mid	\$ 1,653
Peterborough	mid	mid	\$ 1,656
Welland	mid	high	\$ 1,661
Hamilton	low	high	\$ 1,681
Windsor	low	high	\$ 1,681
Belleville	low	high	\$ 1,692
Ajax	high	high	\$ 1,722
Oakville	high	high	\$ 1,728
Sarnia	low	high	\$ 1,741
Toronto (East)	high	high	\$ 1,743
Cobourg	mid	high	\$ 1,746
Thunder Bay	low	high	\$ 1,773
Oshawa	mid	high	\$ 1,778
Guelph	mid	high	\$ 1,786
Kitchener	mid	high	\$ 1,813
Port Colborne	mid	high	\$ 1,814
Toronto (West)	high	high	\$ 1,860
Waterloo	high	high	\$ 1,872
Cornwall	low	high	\$ 1,888
St Thomas	mid	high	\$ 1,943
Orangeville	mid	high	\$ 1,945
Toronto (North)	high	high	\$ 1,979
Pickering	high	high	\$ 2,037
Toronto (South)	high	high	\$ 2,090
<b>Average</b>			\$ 1,418
<b>Median</b>			\$ 1,474
<b>Min</b>			\$ 618
<b>Max</b>			\$ 2,090

**Trends and Observations - Mid/High-Rise Apartment  
(taxes calculated on a per unit basis) - sorted by Population Group**

**Mid/High-rise  
Property Taxes -  
Municipalities with  
populations less  
than 20,000**

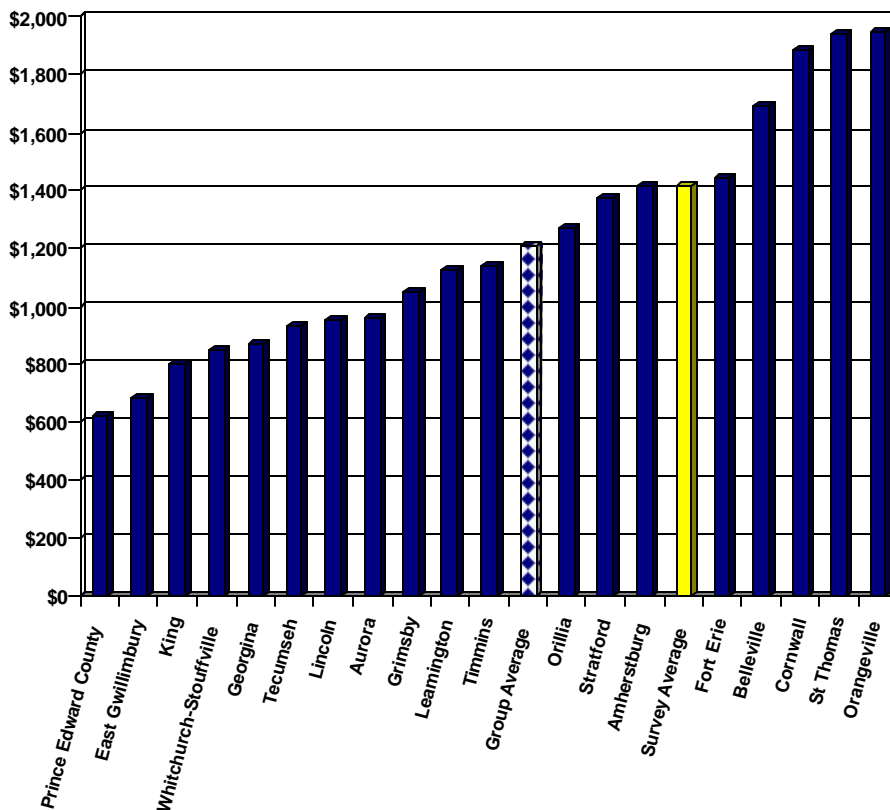
Multi-Residential - Apartment High-rise Municipality	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Population Range
Pelham	low	\$ 979	\$ 1,385
Thorold	low	\$ 1,156	
Collingwood	low	\$ 1,233	
Cobourg	high	\$ 1,746	
Port Colborne	high	\$ 1,814	



**Multi-Residential Comparisons - Mid/High-Rise Apartment  
(taxes calculated on a per unit basis) - sorted by Population Group**

**Mid/High-Rise Property Taxes -Municipalities with populations between 20,000-49,999**

Multi-Residential - Apartment High-rise Municipality	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Population Range
Prince Edward County	low	\$ 618	
East Gwillimbury	low	\$ 683	
King	low	\$ 800	
Whitchurch-Stouffville	low	\$ 848	
Georgina	low	\$ 872	
Tecumseh	low	\$ 932	
Lincoln	low	\$ 953	
Aurora	low	\$ 956	
Grimsby	low	\$ 1,050	
Leamington	low	\$ 1,130	
Timmins	low	\$ 1,141	
Orillia	mid	\$ 1,272	
Stratford	mid	\$ 1,374	
Amherstburg	mid	\$ 1,412	
Fort Erie	mid	\$ 1,445	
Belleville	high	\$ 1,692	
Cornwall	high	\$ 1,888	
St Thomas	high	\$ 1,943	
Orangeville	high	\$ 1,945	\$ 1,208

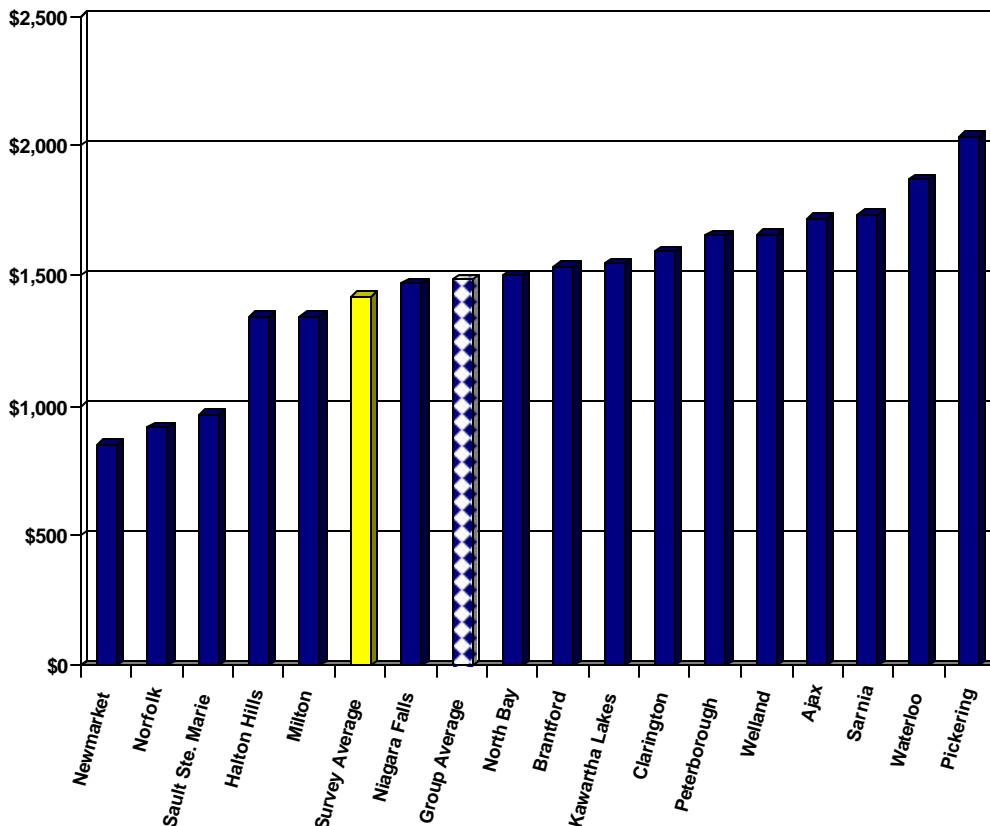




**Multi-Residential Comparisons - Mid/High-Rise Apartment  
(taxes calculated on a per unit basis) - sorted by Population Group**

**Mid/High-Rise Property Taxes -Municipalities with populations between 50,000-99,999**

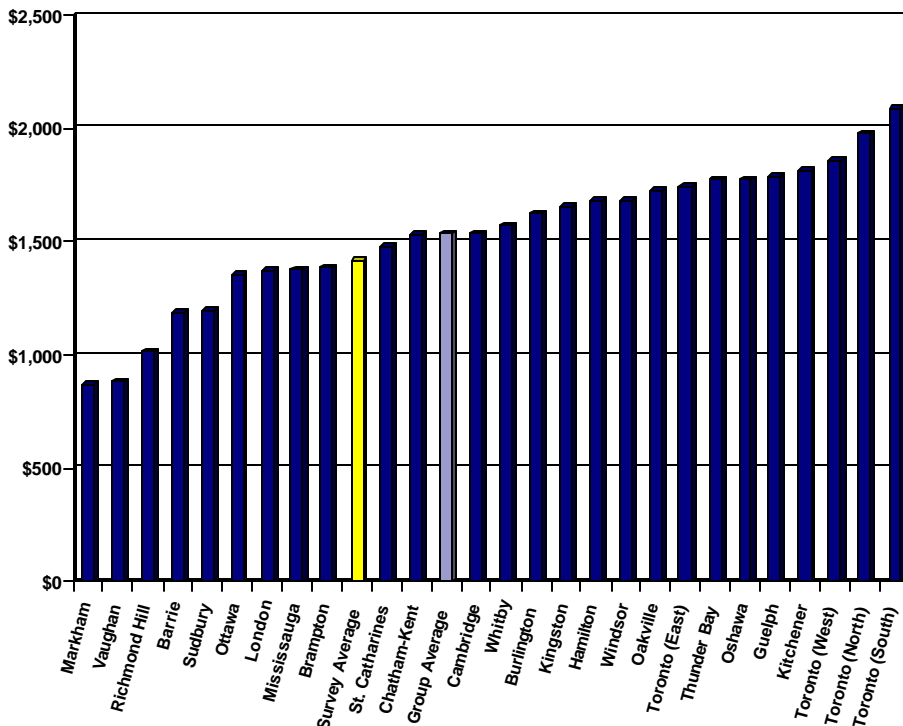
Multi-Residential - Apartment High-rise Municipality	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Population Range
Newmarket	low	\$ 850	
Norfolk	low	\$ 918	
Sault Ste. Marie	low	\$ 969	
Halton Hills	mid	\$ 1,341	
Milton	mid	\$ 1,343	
Niagara Falls	mid	\$ 1,470	
North Bay	mid	\$ 1,502	
Brantford	mid	\$ 1,540	
Kawartha Lakes	mid	\$ 1,547	
Clarington	mid	\$ 1,593	
Peterborough	mid	\$ 1,656	
Welland	high	\$ 1,661	
Ajax	high	\$ 1,722	
Sarnia	high	\$ 1,741	
Waterloo	high	\$ 1,872	
Pickering	high	\$ 2,037	\$ 1,485



**Multi-Residential Comparisons - Mid/High-Rise Apartment  
(taxes calculated on a per unit basis) - sorted by Population Group**

**Mid/High-Rise Property Taxes -  
Municipalities with populations  
100,000+  
(Taxes per Unit)**

Multi-Residential - Apartment High-rise Municipality	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Population Range
Markham	low	\$ 870	
Vaughan	low	\$ 882	
Richmond Hill	low	\$ 1,020	
Barrie	low	\$ 1,189	
Sudbury	low	\$ 1,199	
Ottawa	mid	\$ 1,354	
London	mid	\$ 1,374	
Mississauga	mid	\$ 1,377	
Brampton	mid	\$ 1,383	
St. Catharines	mid	\$ 1,477	
Chatham-Kent	mid	\$ 1,529	
Cambridge	mid	\$ 1,538	
Whitby	mid	\$ 1,570	
Burlington	mid	\$ 1,627	
Kingston	mid	\$ 1,653	
Hamilton	high	\$ 1,681	
Windsor	high	\$ 1,681	
Oakville	high	\$ 1,728	
Toronto (East)	high	\$ 1,743	
Thunder Bay	high	\$ 1,773	
Oshawa	high	\$ 1,778	
Guelph	high	\$ 1,786	
Kitchener	high	\$ 1,813	
Toronto (West)	high	\$ 1,860	
Toronto (North)	high	\$ 1,979	
Toronto (South)	high	\$ 2,090	\$ 1,537



**Multi-Residential Comparisons - Mid/High-Rise Apartment  
(taxes calculated on a per unit basis) - sorted by Location**

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
Sault Ste. Marie	North	low	\$ 969	\$ 1,317
Timmins	North	low	\$ 1,141	
Sudbury	North	low	\$ 1,199	
North Bay	North	mid	\$ 1,502	
Thunder Bay	North	high	\$ 1,773	

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
East Gwillimbury	GTA	low	\$ 683	\$ 1,373
King	GTA	low	\$ 800	
Whitchurch-Stouffville	GTA	low	\$ 848	
Newmarket	GTA	low	\$ 850	
Markham	GTA	low	\$ 870	
Georgina	GTA	low	\$ 872	
Vaughan	GTA	low	\$ 882	
Aurora	GTA	low	\$ 956	
Richmond Hill	GTA	low	\$ 1,020	
Halton Hills	GTA	mid	\$ 1,341	
Milton	GTA	mid	\$ 1,343	
Mississauga	GTA	mid	\$ 1,377	
Brampton	GTA	mid	\$ 1,383	
Whitby	GTA	mid	\$ 1,570	
Clarington	GTA	mid	\$ 1,593	
Burlington	GTA	mid	\$ 1,627	
Ajax	GTA	high	\$ 1,722	
Oakville	GTA	high	\$ 1,728	
Toronto (East)	GTA	high	\$ 1,743	
Oshawa	GTA	high	\$ 1,778	
Toronto (West)	GTA	high	\$ 1,860	
Toronto (North)	GTA	high	\$ 1,979	
Pickering	GTA	high	\$ 2,037	
Toronto (South)	GTA	high	\$ 2,090	

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

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
Lincoln	Niagara/Hamilton	low	\$ 953	\$ 1,369
Pelham	Niagara/Hamilton	low	\$ 979	
Grimsby	Niagara/Hamilton	low	\$ 1,050	
Thorold	Niagara/Hamilton	low	\$ 1,156	
Fort Erie	Niagara/Hamilton	mid	\$ 1,445	
Niagara Falls	Niagara/Hamilton	mid	\$ 1,470	
St. Catharines	Niagara/Hamilton	mid	\$ 1,477	
Welland	Niagara/Hamilton	high	\$ 1,661	
Hamilton	Niagara/Hamilton	high	\$ 1,681	
Port Colborne	Niagara/Hamilton	high	\$ 1,814	

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
Barrie	Simcoe/Musk./Duff	low	\$ 1,189	\$ 1,410
Collingwood	Simcoe/Musk./Duff	low	\$ 1,233	
Orillia	Simcoe/Musk./Duff	mid	\$ 1,272	
Orangeville	Simcoe/Musk./Duff	high	\$ 1,945	

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

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
Norfolk	SouthWest	low	\$ 918	
Tecumseh	SouthWest	low	\$ 932	
Leamington	SouthWest	low	\$ 1,130	
London	SouthWest	mid	\$ 1,374	
Stratford	SouthWest	mid	\$ 1,374	
Amherstburg	SouthWest	mid	\$ 1,412	
Chatham-Kent	SouthWest	mid	\$ 1,529	
Cambridge	SouthWest	mid	\$ 1,538	
Brantford	SouthWest	mid	\$ 1,540	
Windsor	SouthWest	high	\$ 1,681	
Sarnia	SouthWest	high	\$ 1,741	
Guelph	SouthWest	high	\$ 1,786	
Kitchener	SouthWest	high	\$ 1,813	
Waterloo	SouthWest	high	\$ 1,872	
St Thomas	SouthWest	high	\$ 1,943	\$ 1,506

Multi-Residential - Apartment High-rise Municipality	Location	Ranking Against Total Survey	2006 Property Taxes Per Unit	Average by Location
Prince Edward County	Eastern	low	\$ 618	
Ottawa	Eastern	mid	\$ 1,354	
Kawartha Lakes	Eastern	mid	\$ 1,547	
Kingston	Eastern	mid	\$ 1,653	
Peterborough	Eastern	mid	\$ 1,656	
Belleville	Eastern	high	\$ 1,692	
Cobourg	Eastern	high	\$ 1,746	
Cornwall	Eastern	high	\$ 1,888	\$ 1,519

### Multi-Residential Comparisons - Summary

The following chart summarizes the municipality's ranking in the two Multi-Residential classes by location. As shown in the table, there is a close relationship between the two multi-residential types of property classes

Municipality	Location	Relative Tax Burden Ranking Walk-Up	Relative Tax Burden Ranking Mid/High	Relative Tax Burden Ranking Blended Apartment
Cavan-M-N M	Eastern	low		low
Prince Edward County	Eastern	low	low	low
Kawartha Lakes	Eastern	mid	mid	mid
Ottawa	Eastern	mid	mid	mid
Peterborough	Eastern	mid	mid	mid
Kingston	Eastern	high	mid	mid-high
Belleville	Eastern	high	high	high
Cobourg	Eastern	high	high	high
Cornwall	Eastern	high	high	high
Aurora	GTA	low	low	low
Caledon	GTA	low		low
East Gwillimbury	GTA	low	low	low
Georgina	GTA	low	low	low
King	GTA		low	low
Markham	GTA		low	low
Newmarket	GTA	low	low	low
Richmond Hill	GTA		low	low
Vaughan	GTA	low	low	low
Whitchurch-Stouffville	GTA	low	low	low
Clarington	GTA	mid	mid	mid
Halton Hills	GTA	mid	mid	mid
Milton	GTA	mid	mid	mid
Mississauga	GTA	mid	mid	mid
Brampton	GTA	high	mid	mid-high
Burlington	GTA	high	mid	mid-high
Whitby	GTA	high	mid	mid-high
Ajax	GTA	high	high	high
Oakville	GTA	high	high	high
Oshawa	GTA	high	high	high
Pickering	GTA	high	high	high
Toronto (East)	GTA	high	high	high
Toronto (North)	GTA	high	high	high
Toronto (South)	GTA	high	high	high
Toronto (West)	GTA	high	high	high
Lincoln	Niagara/Hamilton	mid	low	low
Niagara-on-the-Lake	Niagara/Hamilton	low		low
Wainfleet	Niagara/Hamilton	low		low
Grimsby	Niagara/Hamilton	mid	low	low-mid
Thorold	Niagara/Hamilton	mid	low	low-mid
Fort Erie	Niagara/Hamilton	mid	mid	mid
Niagara Falls	Niagara/Hamilton	mid	mid	mid
Pelham	Niagara/Hamilton	high	low	mid
West Lincoln	Niagara/Hamilton	mid		mid
St. Catharines	Niagara/Hamilton	mid	mid	mid
Port Colborne	Niagara/Hamilton	mid	high	mid-high
Hamilton	Niagara/Hamilton	high	high	high
Welland	Niagara/Hamilton	high	high	high

## Multi-Residential Comparisons - Summary (cont'd)

Municipality	Location	Relative Tax Burden Ranking Walk-Up	Relative Tax Burden Ranking Mid/High	Relative Tax Burden Ranking Blended Apartment
Sault Ste. Marie	North	low	low	low
Sudbury	North	low	low	low
Timmins	North	low	low	low
North Bay	North	mid	mid	mid
Thunder Bay	North	mid	high	mid-high
Barrie	Simcoe/Musk./Duff		low	low
Bracebridge	Simcoe/Musk./Duff	low		low
Collingwood	Simcoe/Musk./Duff		low	low
Huntsville	Simcoe/Musk./Duff	low		low
Innisfil	Simcoe/Musk./Duff	low		low
Tay	Simcoe/Musk./Duff	low		low
Wasaga Beach	Simcoe/Musk./Duff	low		low
Orillia	Simcoe/Musk./Duff	low	mid	low-mid
Orangeville	Simcoe/Musk./Duff	high	high	high
Lakeshore	SouthWest	low		low
Leamington	SouthWest		low	low
Norfolk	SouthWest	low	low	low
Tecumseh	SouthWest	low	low	low
Amherstburg	SouthWest	low	mid	low-mid
Chatham-Kent	SouthWest	low	mid	low-mid
Cambridge	SouthWest	mid	mid	mid
London	SouthWest	mid	mid	mid
North Dumfries	SouthWest	mid		mid
Stratford	SouthWest	mid	mid	mid
Wellesley	SouthWest	mid		mid
Wilmot	SouthWest	mid		mid
Woolwich	SouthWest	mid		mid
Brantford	SouthWest	high	mid	mid-high
Sarnia	SouthWest	mid	high	mid-high
Guelph	SouthWest	high	high	high
Kitchener	SouthWest	high	high	high
St Thomas	SouthWest	high	high	high
Waterloo	SouthWest	high	high	high
Windsor	SouthWest	high	high	high

**Multi-Residential Comparisons - Summary**

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

low	low-mid	mid	mid-high	high
Aurora	Amherstburg	Cambridge	Brampton	Ajax
Barrie	Chatham-Kent	Clarington	Brantford	Belleville
Bracebridge	Grimsby	Fort Erie	Burlington	Cobourg
Caledon	Orillia	Gravenhurst	Kingston	Cornwall
Cavan-M-N M	Thorold	Halton Hills	Port Colborne	Guelph
Collingwood		Kawartha Lakes	Sarnia	Hamilton
East Gwillimbury		London	Thunder Bay	Kitchener
Georgina		Milton	Whitby	Oakville
Huntsville		Mississauga		Orangeville
Innisfil		Niagara Falls		Oshawa
King		North Bay		Pickering
Lakeshore		North Dumfries		St Thomas
Leamington		Ottawa		Toronto (East)
Lincoln		Pelham		Toronto (North)
Markham		Peterborough		Toronto (South)
Newmarket		St. Catharines		Toronto (West)
Niagara-on-the-Lake		Stratford		Waterloo
Norfolk		Wellesley		Welland
Prince Edward County		West Lincoln		Windsor
Richmond Hill		Wilmot		
Sault Ste. Marie		Woolwich		
Sudbury				
Tay				
Tecumseh				
Timmins				
Vaughan				
Wainfleet				
Wasaga Beach				
Whitchurch-Stouffville				



### **Commercial Comparisons - Office Buildings**

- 16 of the 80 municipalities were not represented due to insufficient comparable properties
- The CVA per unit varied across the survey, with a range of \$31 to \$165 per square foot, with an average of \$82 per square foot
- The taxes on a per square foot basis ranged from \$0.70 to \$6.67
- The average and median taxes per square foot for office buildings were \$2.85 and \$2.74 respectively
- The average square footage of the office building class is approximately 57,000 sq. ft.
- On average, education comprises 50% of the total taxes
- The addition of a non uniform education tax rate results in a change in the relative tax position across the survey

The charts on the next page provide a sorting from lowest to highest in terms of total taxes for each of the population groupings. The group average and the total survey average are shown on the graph. Education and municipal taxes are shown in different colours to help identify the impact of non-controllable education taxes.

**Commercial Comparisons - Office Buildings**

Commercial - Office Municipality	CVA Ranking	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey
Cavan-M-N M	low	\$ 0.26	\$ 0.45	\$ 0.70	low
Prince Edward County	mid	\$ 0.65	\$ 0.61	\$ 1.26	low
Kawartha Lakes	low	\$ 0.67	\$ 0.76	\$ 1.43	low
Leamington	low	\$ 0.66	\$ 0.77	\$ 1.43	low
Welland	low	\$ 0.99	\$ 0.60	\$ 1.59	low
Milton	mid	\$ 0.73	\$ 1.08	\$ 1.80	low
Amherstburg	mid	\$ 0.75	\$ 1.05	\$ 1.80	low
Whitchurch-Stouffville	mid	\$ 0.67	\$ 1.13	\$ 1.81	low
Central Elgin	low	\$ 1.12	\$ 0.74	\$ 1.87	low
Sarnia	low	\$ 1.02	\$ 0.87	\$ 1.88	low
Niagara-on-the-Lake	low	\$ 0.94	\$ 0.95	\$ 1.89	low
Grimsby	low	\$ 1.08	\$ 0.83	\$ 1.91	low
Halton Hills	mid	\$ 0.86	\$ 1.10	\$ 1.95	low
Norfolk	low	\$ 0.96	\$ 1.00	\$ 1.96	low
Newmarket	mid	\$ 0.78	\$ 1.18	\$ 1.96	low
Port Colborne	low	\$ 1.23	\$ 0.74	\$ 1.97	low
Georgina	mid	\$ 0.91	\$ 1.11	\$ 2.02	low
Timmins	low	\$ 1.30	\$ 0.78	\$ 2.08	low
Orillia	low	\$ 1.14	\$ 1.02	\$ 2.16	low
Fort Erie	low	\$ 1.26	\$ 0.95	\$ 2.20	low
Collingwood	mid	\$ 0.99	\$ 1.22	\$ 2.21	low
St. Catharines	low	\$ 1.38	\$ 0.95	\$ 2.32	low
Sault Ste. Marie	low	\$ 1.39	\$ 0.93	\$ 2.32	mid
St. Thomas	low	\$ 1.32	\$ 1.03	\$ 2.35	mid
Hamilton	low	\$ 1.43	\$ 0.95	\$ 2.38	mid
Waterloo	low	\$ 1.23	\$ 1.25	\$ 2.48	mid
Caledon	high	\$ 0.91	\$ 1.62	\$ 2.53	mid
Belleville	low	\$ 1.43	\$ 1.15	\$ 2.58	mid
Mississauga	high	\$ 1.02	\$ 1.59	\$ 2.61	mid
Brantford	low	\$ 1.50	\$ 1.12	\$ 2.62	mid
Niagara Falls	mid	\$ 1.53	\$ 1.12	\$ 2.66	mid
Chatham-Kent	low	\$ 1.64	\$ 1.07	\$ 2.71	mid
Oshawa	mid	\$ 1.57	\$ 1.16	\$ 2.74	mid
Markham	high	\$ 1.06	\$ 1.81	\$ 2.87	mid

**Commercial Comparisons - Office Buildings (cont'd)**

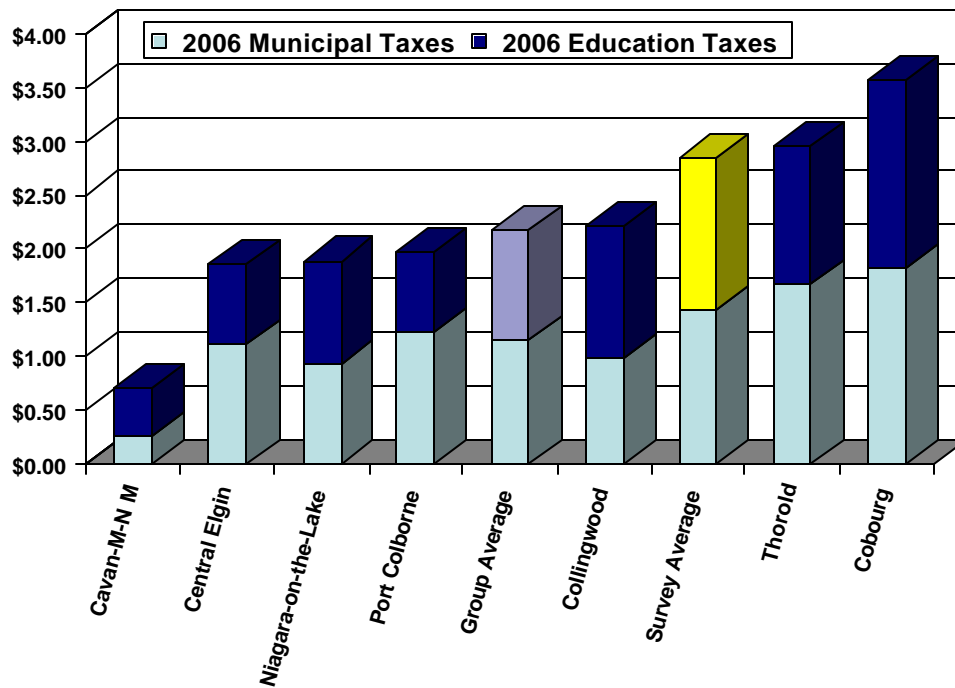
Commercial - Office Municipality	CVA Ranking	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft	Ranking Against Total Survey
Vaughan	high	\$ 1.07	\$ 1.84	\$ 2.91	mid
Tecumseh	high	\$ 1.09	\$ 1.82	\$ 2.91	mid
North Bay	low	\$ 1.59	\$ 1.33	\$ 2.92	mid
Brampton	high	\$ 1.25	\$ 1.69	\$ 2.94	mid
Guelph	mid	\$ 1.45	\$ 1.50	\$ 2.95	mid
Thorold	mid	\$ 1.68	\$ 1.27	\$ 2.95	mid
Barrie	high	\$ 1.46	\$ 1.49	\$ 2.96	mid
Richmond Hill	high	\$ 1.10	\$ 1.88	\$ 2.98	mid
Aurora	high	\$ 1.23	\$ 1.85	\$ 3.08	mid
Clarington	high	\$ 1.59	\$ 1.52	\$ 3.11	mid
Peterborough	mid	\$ 1.69	\$ 1.49	\$ 3.18	high
Sudbury	mid	\$ 1.90	\$ 1.33	\$ 3.23	high
Ajax	high	\$ 1.66	\$ 1.60	\$ 3.26	high
Windsor	mid	\$ 1.98	\$ 1.29	\$ 3.26	high
Kitchener	mid	\$ 1.64	\$ 1.63	\$ 3.27	high
Oakville	high	\$ 1.42	\$ 1.86	\$ 3.28	high
Stratford	mid	\$ 1.67	\$ 1.61	\$ 3.28	high
Burlington	high	\$ 1.53	\$ 1.78	\$ 3.31	high
Whitby	high	\$ 1.72	\$ 1.66	\$ 3.37	high
Kingston	mid	\$ 1.84	\$ 1.55	\$ 3.39	high
Cambridge	mid	\$ 1.76	\$ 1.72	\$ 3.49	high
Cobourg	mid	\$ 1.82	\$ 1.74	\$ 3.56	high
London	mid	\$ 2.01	\$ 1.98	\$ 4.00	high
Pickering	high	\$ 2.00	\$ 2.00	\$ 4.00	high
King	high	\$ 1.54	\$ 2.48	\$ 4.02	high
Toronto (West)	high	\$ 2.39	\$ 2.26	\$ 4.66	high
Ottawa	high	\$ 2.64	\$ 2.31	\$ 4.94	high
Thunder Bay	mid	\$ 2.70	\$ 2.25	\$ 4.95	high
Cornwall	high	\$ 3.19	\$ 2.33	\$ 5.52	high
Toronto (East)	high	\$ 2.84	\$ 2.69	\$ 5.52	high
Toronto (South)	high	\$ 3.43	\$ 3.25	\$ 6.67	high
<b>Average</b>		\$ 1.43	\$ 1.41	\$ 2.85	
<b>Median</b>		\$ 1.39	\$ 1.29	\$ 2.74	
<b>Min</b>		\$ 0.26	\$ 0.45	\$ 0.70	
<b>Max</b>		\$ 3.43	\$ 3.25	\$ 6.67	

**Commercial Comparisons - Office Buildings —by Population Group**

**Office Buildings  
Property Taxes -  
Municipalities with  
populations  
less than 20,000**

**Taxes per Sq. Ft.**

Commercial - Office Municipality	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Average Per Population Range
Cavan-M-N M	\$ 0.26	\$ 0.45	\$ 0.70	low	
Central Elgin	\$ 1.12	\$ 0.74	\$ 1.87	low	
Niagara-on-the-Lake	\$ 0.94	\$ 0.95	\$ 1.89	low	
Port Colborne	\$ 1.23	\$ 0.74	\$ 1.97	low	
Collingwood	\$ 0.99	\$ 1.22	\$ 2.21	low	
Thorold	\$ 1.68	\$ 1.27	\$ 2.95	mid	
Cobourg	\$ 1.82	\$ 1.74	\$ 3.56	high	\$ 2.16

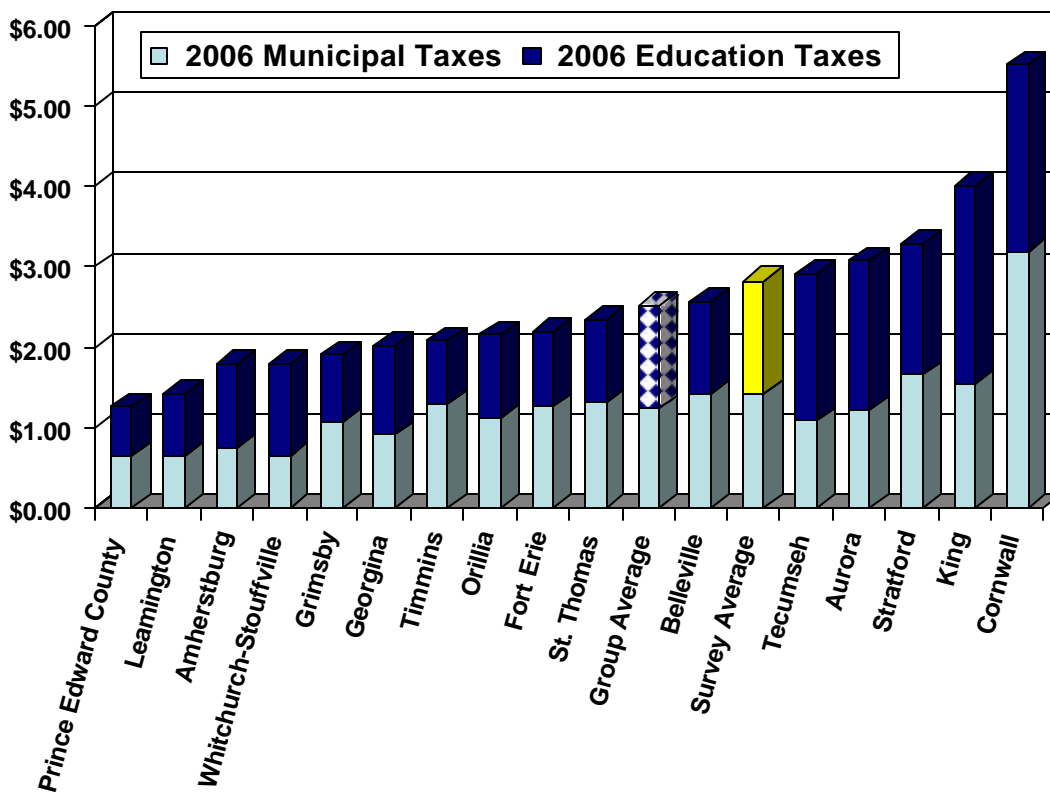


**Commercial Comparisons - Office Buildings —by Population Group**

**Office Buildings  
Property Taxes -  
Municipalities with  
populations between  
20,000—49,999**

**Taxes per Sq. Ft.**

Commercial - Office Municipality	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Average Per Population Range
Prince Edward County	\$ 0.65	\$ 0.61	\$ 1.26	low	
Leamington	\$ 0.66	\$ 0.77	\$ 1.43	low	
Amherstburg	\$ 0.75	\$ 1.05	\$ 1.80	low	
Whitchurch-Stouffville	\$ 0.67	\$ 1.13	\$ 1.81	low	
Grimsby	\$ 1.08	\$ 0.83	\$ 1.91	low	
Georgina	\$ 0.91	\$ 1.11	\$ 2.02	low	
Timmins	\$ 1.30	\$ 0.78	\$ 2.08	low	
Orillia	\$ 1.14	\$ 1.02	\$ 2.16	low	
Fort Erie	\$ 1.26	\$ 0.95	\$ 2.20	low	
St. Thomas	\$ 1.32	\$ 1.03	\$ 2.35	mid	
Belleville	\$ 1.43	\$ 1.15	\$ 2.58	mid	
Tecumseh	\$ 1.09	\$ 1.82	\$ 2.91	mid	
Aurora	\$ 1.23	\$ 1.85	\$ 3.08	mid	
Stratford	\$ 1.67	\$ 1.61	\$ 3.28	high	
King	\$ 1.54	\$ 2.48	\$ 4.02	high	
Cornwall	\$ 3.19	\$ 2.33	\$ 5.52	high	\$ 2.53

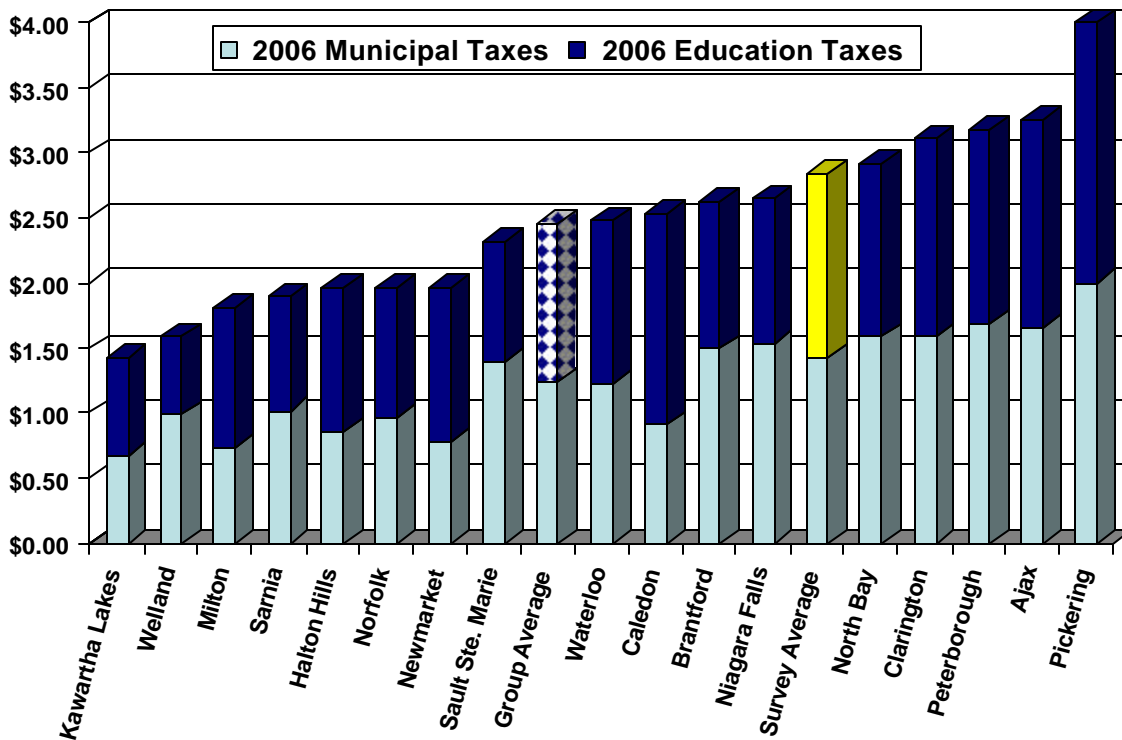


**Commercial Comparisons - Office Buildings—by Population Group**

**Office Buildings  
Property Taxes -  
Municipalities with  
populations  
between  
50,000—99,999**

**Taxes per Sq. Ft.**

Commercial - Office Municipality	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Average Per Population Range
Kawartha Lakes	\$ 0.67	\$ 0.76	\$ 1.43	low	
Welland	\$ 0.99	\$ 0.60	\$ 1.59	low	
Milton	\$ 0.73	\$ 1.08	\$ 1.80	low	
Sarnia	\$ 1.02	\$ 0.87	\$ 1.88	low	
Halton Hills	\$ 0.86	\$ 1.10	\$ 1.95	low	
Norfolk	\$ 0.96	\$ 1.00	\$ 1.96	low	
Newmarket	\$ 0.78	\$ 1.18	\$ 1.96	low	
Sault Ste. Marie	\$ 1.39	\$ 0.93	\$ 2.32	mid	
Waterloo	\$ 1.23	\$ 1.25	\$ 2.48	mid	
Caledon	\$ 0.91	\$ 1.62	\$ 2.53	mid	
Brantford	\$ 1.50	\$ 1.12	\$ 2.62	mid	
Niagara Falls	\$ 1.53	\$ 1.12	\$ 2.66	mid	
North Bay	\$ 1.59	\$ 1.33	\$ 2.92	mid	
Clarington	\$ 1.59	\$ 1.52	\$ 3.11	mid	
Peterborough	\$ 1.69	\$ 1.49	\$ 3.18	high	
Ajax	\$ 1.66	\$ 1.60	\$ 3.26	high	
Pickering	\$ 2.00	\$ 2.00	\$ 4.00	high	\$ 2.45

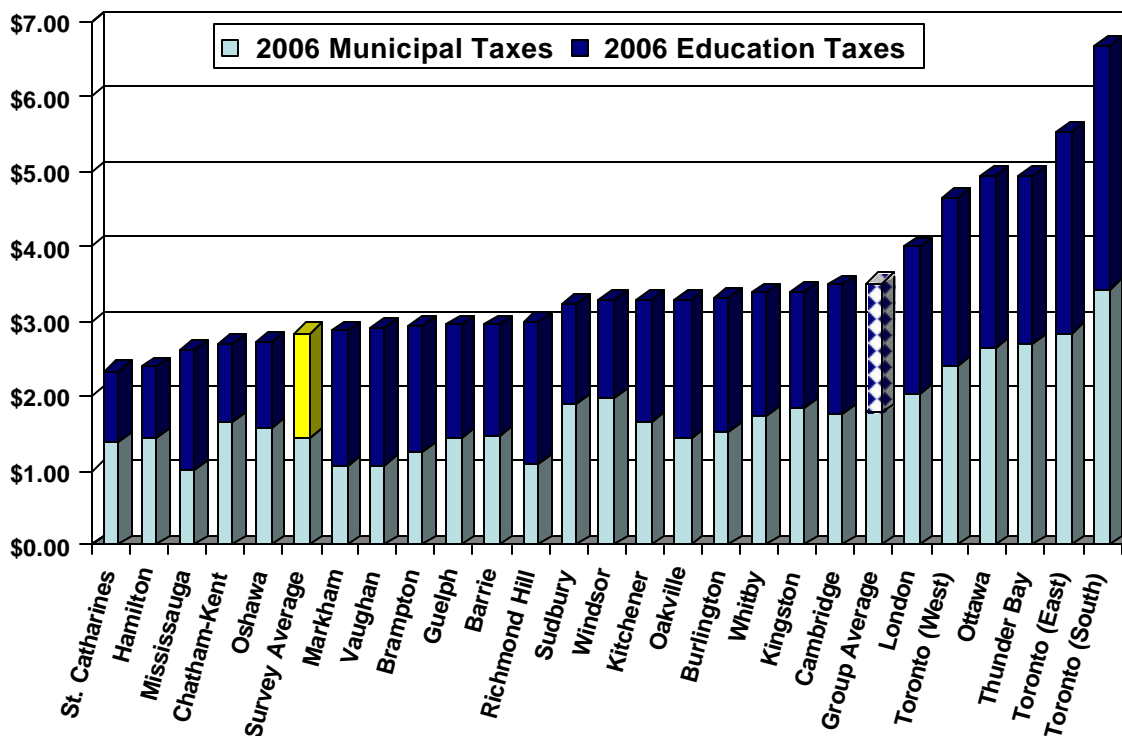


**Commercial Comparisons - Office Buildings — by Population Group**

**Office Buildings Property Taxes - Municipalities with populations 100,000+**

**Taxes per Sq. Ft.**

Commercial - Office Municipality	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Average Per Population Range
St. Catharines	\$ 1.38	\$ 0.95	\$ 2.32	low	
Hamilton	\$ 1.43	\$ 0.95	\$ 2.38	mid	
Mississauga	\$ 1.02	\$ 1.59	\$ 2.61	mid	
Chatham-Kent	\$ 1.64	\$ 1.07	\$ 2.71	mid	
Oshawa	\$ 1.57	\$ 1.16	\$ 2.74	mid	
Markham	\$ 1.06	\$ 1.81	\$ 2.87	mid	
Vaughan	\$ 1.07	\$ 1.84	\$ 2.91	mid	
Brampton	\$ 1.25	\$ 1.69	\$ 2.94	mid	
Guelph	\$ 1.45	\$ 1.50	\$ 2.95	mid	
Barrie	\$ 1.46	\$ 1.49	\$ 2.96	mid	
Richmond Hill	\$ 1.10	\$ 1.88	\$ 2.98	mid	
Sudbury	\$ 1.90	\$ 1.33	\$ 3.23	high	
Windsor	\$ 1.98	\$ 1.29	\$ 3.26	high	
Kitchener	\$ 1.64	\$ 1.63	\$ 3.27	high	
Oakville	\$ 1.42	\$ 1.86	\$ 3.28	high	
Burlington	\$ 1.53	\$ 1.78	\$ 3.31	high	
Whitby	\$ 1.72	\$ 1.66	\$ 3.37	high	
Kingston	\$ 1.84	\$ 1.55	\$ 3.39	high	
Cambridge	\$ 1.76	\$ 1.72	\$ 3.49	high	
London	\$ 2.01	\$ 1.98	\$ 4.00	high	
Toronto (West)	\$ 2.39	\$ 2.26	\$ 4.66	high	
Ottawa	\$ 2.64	\$ 2.31	\$ 4.94	high	
Thunder Bay	\$ 2.70	\$ 2.25	\$ 4.95	high	
Toronto (East)	\$ 2.84	\$ 2.69	\$ 5.52	high	
Toronto (South)	\$ 3.43	\$ 3.25	\$ 6.67	high	\$ 3.51



**Commercial Comparisons - Office Buildings —by Location**

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Welland	Niagara/Hamilton	\$ 0.99	\$ 0.60	\$ 1.59	low	\$ 2.21
Niagara-on-the-Lake	Niagara/Hamilton	\$ 0.94	\$ 0.95	\$ 1.89	low	
Grimsby	Niagara/Hamilton	\$ 1.08	\$ 0.83	\$ 1.91	low	
Port Colborne	Niagara/Hamilton	\$ 1.23	\$ 0.74	\$ 1.97	low	
Fort Erie	Niagara/Hamilton	\$ 1.26	\$ 0.95	\$ 2.20	low	
St. Catharines	Niagara/Hamilton	\$ 1.38	\$ 0.95	\$ 2.32	low	
Hamilton	Niagara/Hamilton	\$ 1.43	\$ 0.95	\$ 2.38	mid	
Niagara Falls	Niagara/Hamilton	\$ 1.53	\$ 1.12	\$ 2.66	mid	
Thorold	Niagara/Hamilton	\$ 1.68	\$ 1.27	\$ 2.95	mid	

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Leamington	SouthWest	\$ 0.66	\$ 0.77	\$ 1.43	low	\$ 2.64
Amherstburg	SouthWest	\$ 0.75	\$ 1.05	\$ 1.80	low	
Central Elgin	SouthWest	\$ 1.12	\$ 0.74	\$ 1.87	low	
Sarnia	SouthWest	\$ 1.02	\$ 0.87	\$ 1.88	low	
Norfolk	SouthWest	\$ 0.96	\$ 1.00	\$ 1.96	low	
St. Thomas	SouthWest	\$ 1.32	\$ 1.03	\$ 2.35	mid	
Waterloo	SouthWest	\$ 1.23	\$ 1.25	\$ 2.48	mid	
Brantford	SouthWest	\$ 1.50	\$ 1.12	\$ 2.62	mid	
Chatham-Kent	SouthWest	\$ 1.64	\$ 1.07	\$ 2.71	mid	
Tecumseh	SouthWest	\$ 1.09	\$ 1.82	\$ 2.91	mid	
Guelph	SouthWest	\$ 1.45	\$ 1.50	\$ 2.95	mid	
Windsor	SouthWest	\$ 1.98	\$ 1.29	\$ 3.26	high	
Kitchener	SouthWest	\$ 1.64	\$ 1.63	\$ 3.27	high	
Stratford	SouthWest	\$ 1.67	\$ 1.61	\$ 3.28	high	
Cambridge	SouthWest	\$ 1.76	\$ 1.72	\$ 3.49	high	
London	SouthWest	\$ 2.01	\$ 1.98	\$ 4.00	high	



**Commercial Comparisons - Office Buildings —by Location (cont'd)**

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Orillia	Simcoe/Musk./Duff	\$ 1.14	\$ 1.02	\$ 2.16	low	\$ 2.44
Collingwood	Simcoe/Musk./Duff	\$ 0.99	\$ 1.22	\$ 2.21	low	
Barrie	Simcoe/Musk./Duff	\$ 1.46	\$ 1.49	\$ 2.96	mid	

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Cavan-M-N M	Eastern	\$ 0.26	\$ 0.45	\$ 0.70	low	\$ 2.95
Prince Edward County	Eastern	\$ 0.65	\$ 0.61	\$ 1.26	low	
Kawartha Lakes	Eastern	\$ 0.67	\$ 0.76	\$ 1.43	low	
Belleville	Eastern	\$ 1.43	\$ 1.15	\$ 2.58	mid	
Peterborough	Eastern	\$ 1.69	\$ 1.49	\$ 3.18	high	
Kingston	Eastern	\$ 1.84	\$ 1.55	\$ 3.39	high	
Cobourg	Eastern	\$ 1.82	\$ 1.74	\$ 3.56	high	
Ottawa	Eastern	\$ 2.64	\$ 2.31	\$ 4.94	high	
Cornwall	Eastern	\$ 3.19	\$ 2.33	\$ 5.52	high	

**Commercial Comparisons - Office Buildings —by Location (cont'd)**

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Timmins	North	\$ 1.30	\$ 0.78	\$ 2.08	low	\$ 3.10
Sault Ste. Marie	North	\$ 1.39	\$ 0.93	\$ 2.32	mid	
North Bay	North	\$ 1.59	\$ 1.33	\$ 2.92	mid	
Sudbury	North	\$ 1.90	\$ 1.33	\$ 3.23	high	
Thunder Bay	North	\$ 2.70	\$ 2.25	\$ 4.95	high	

Commercial - Office Municipality	Location	2006 Municipal Taxes Per Sq.ft.	2006 Education Taxes Per Sq.ft.	2006 Total Taxes Per Sq.ft.	Ranking Against Total Survey	Location Average
Milton	GTA	\$ 0.73	\$ 1.08	\$ 1.80	low	\$ 3.19
Whitchurch-Stouffville	GTA	\$ 0.67	\$ 1.13	\$ 1.81	low	
Halton Hills	GTA	\$ 0.86	\$ 1.10	\$ 1.95	low	
Newmarket	GTA	\$ 0.78	\$ 1.18	\$ 1.96	low	
Georgina	GTA	\$ 0.91	\$ 1.11	\$ 2.02	low	
Caledon	GTA	\$ 0.91	\$ 1.62	\$ 2.53	mid	
Mississauga	GTA	\$ 1.02	\$ 1.59	\$ 2.61	mid	
Oshawa	GTA	\$ 1.57	\$ 1.16	\$ 2.74	mid	
Markham	GTA	\$ 1.06	\$ 1.81	\$ 2.87	mid	
Vaughan	GTA	\$ 1.07	\$ 1.84	\$ 2.91	mid	
Brampton	GTA	\$ 1.25	\$ 1.69	\$ 2.94	mid	
Richmond Hill	GTA	\$ 1.10	\$ 1.88	\$ 2.98	mid	
Aurora	GTA	\$ 1.23	\$ 1.85	\$ 3.08	mid	
Clarington	GTA	\$ 1.59	\$ 1.52	\$ 3.11	mid	
Ajax	GTA	\$ 1.66	\$ 1.60	\$ 3.26	high	
Oakville	GTA	\$ 1.42	\$ 1.86	\$ 3.28	high	
Burlington	GTA	\$ 1.53	\$ 1.78	\$ 3.31	high	
Whitby	GTA	\$ 1.72	\$ 1.66	\$ 3.37	high	
Pickering	GTA	\$ 2.00	\$ 2.00	\$ 4.00	high	
King	GTA	\$ 1.54	\$ 2.48	\$ 4.02	high	
Toronto (West)	GTA	\$ 2.39	\$ 2.26	\$ 4.66	high	
Toronto (East)	GTA	\$ 2.84	\$ 2.69	\$ 5.52	high	
Toronto (South)	GTA	\$ 3.43	\$ 3.25	\$ 6.67	high	

### ***Commercial Comparisons - Neighbourhood Shopping***

- Only 1 of the 80 municipalities was not represented in the neighbourhood category
- Neighbourhood Shopping properties was one of the better commercial comparators in terms of identifying like properties in all but one of the municipalities
- The average square footage of the properties selected was approximately 34,000 square feet
- The average current value assessment across the survey for neighbourhood shopping was \$98 per square foot, ranging from \$38 to \$179 per square foot
- The average relative tax burden in this class was \$3.28 per square foot

The charts on the next page provide a sorting from lowest to highest in terms of total taxes for each of the population groupings. The group average and the total survey average are shown on the graph. Education and municipal taxes are shown in different colours on the graphs to help identify the impact of non-controllable education taxes.

## Commercial Comparisons - Neighbourhood Shopping

Municipality	CVA Per Sq.Ft. Ranking	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey
Tay	low	\$ 0.47	\$ 0.61	\$ 1.08	low
Cavan-M-N M	low	\$ 0.47	\$ 0.82	\$ 1.29	low
Gravenhurst	low	\$ 0.84	\$ 0.56	\$ 1.40	low
East Gwillimbury	low	\$ 0.73	\$ 1.11	\$ 1.84	low
Bracebridge	mid	\$ 1.25	\$ 0.77	\$ 2.01	low
Leamington	low	\$ 0.98	\$ 1.14	\$ 2.11	low
Prince Edward County	high	\$ 1.09	\$ 1.03	\$ 2.12	low
Niagara-on-the-Lake	low	\$ 1.08	\$ 1.10	\$ 2.18	low
Stratford	low	\$ 1.12	\$ 1.07	\$ 2.19	low
Timmins	low	\$ 1.40	\$ 0.82	\$ 2.22	low
Kawartha Lakes	low	\$ 1.04	\$ 1.20	\$ 2.24	low
Wasaga Beach	mid	\$ 0.82	\$ 1.43	\$ 2.25	low
Amherstburg	mid	\$ 0.94	\$ 1.31	\$ 2.25	low
Wellesley	low	\$ 1.08	\$ 1.27	\$ 2.35	low
King	mid	\$ 0.93	\$ 1.49	\$ 2.41	low
Innisfil	mid	\$ 0.96	\$ 1.47	\$ 2.43	low
Orillia	low	\$ 1.29	\$ 1.15	\$ 2.44	low
Georgina	mid	\$ 1.11	\$ 1.35	\$ 2.47	low
Norfolk	low	\$ 1.23	\$ 1.29	\$ 2.52	low
Central Elgin	low	\$ 1.52	\$ 1.01	\$ 2.53	low
Thorold	low	\$ 1.44	\$ 1.09	\$ 2.53	low
Huntsville	high	\$ 1.52	\$ 1.01	\$ 2.54	low
Collingwood	mid	\$ 1.15	\$ 1.41	\$ 2.56	low
West Lincoln	low	\$ 1.46	\$ 1.11	\$ 2.58	low
Niagara Falls	low	\$ 1.49	\$ 1.09	\$ 2.58	low
North Dumfries	low	\$ 1.10	\$ 1.55	\$ 2.65	low
Whitchurch-Stouffville	high	\$ 1.00	\$ 1.68	\$ 2.67	low
Waterloo	low	\$ 1.35	\$ 1.37	\$ 2.72	low
Sudbury	low	\$ 1.62	\$ 1.14	\$ 2.76	mid
Tecumseh	high	\$ 1.05	\$ 1.76	\$ 2.81	mid
Lakeshore	high	\$ 1.03	\$ 1.78	\$ 2.82	mid
Caledon	high	\$ 1.02	\$ 1.82	\$ 2.84	mid
Halton Hills	high	\$ 1.25	\$ 1.61	\$ 2.86	mid
Kingston	low	\$ 1.60	\$ 1.35	\$ 2.95	mid
Welland	low	\$ 1.85	\$ 1.12	\$ 2.97	mid
Oshawa	mid	\$ 1.72	\$ 1.27	\$ 2.99	mid
Milton	high	\$ 1.22	\$ 1.80	\$ 3.02	mid
Fort Erie	low	\$ 1.73	\$ 1.30	\$ 3.03	mid
Newmarket	high	\$ 1.22	\$ 1.85	\$ 3.07	mid
North Bay	low	\$ 1.69	\$ 1.41	\$ 3.10	mid
Pelham	low	\$ 1.76	\$ 1.34	\$ 3.10	mid
Belleville	low	\$ 1.76	\$ 1.39	\$ 3.15	mid

## Commercial Comparisons - Neighbourhood Shopping (cont'd)

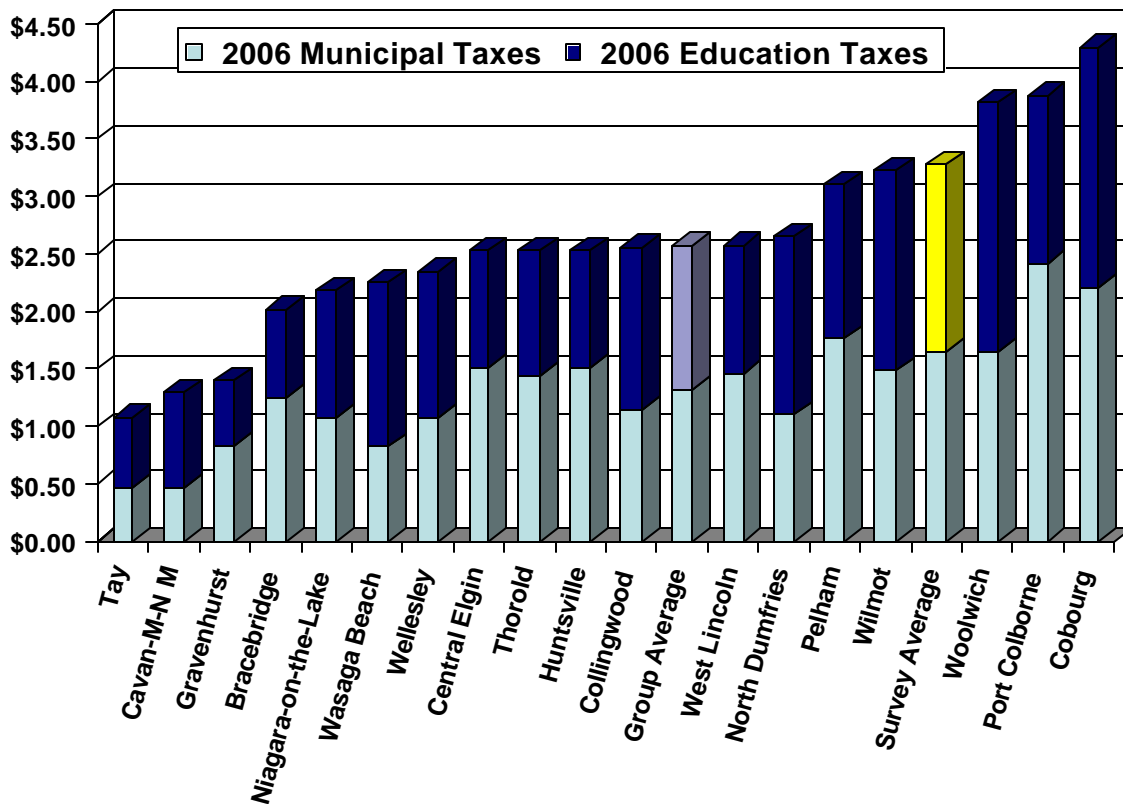
Municipality	CVA Per Sq.Ft. Ranking	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey
Grimsby	mid	\$ 1.86	\$ 1.34	\$ 3.20	mid
Kitchener	low	\$ 1.61	\$ 1.59	\$ 3.20	mid
Wilmot	mid	\$ 1.49	\$ 1.73	\$ 3.23	mid
Whitby	mid	\$ 1.69	\$ 1.63	\$ 3.31	mid
Orangeville	high	\$ 1.66	\$ 1.69	\$ 3.34	mid
Lincoln	mid	\$ 1.86	\$ 1.49	\$ 3.35	mid
Ajax	mid	\$ 1.71	\$ 1.65	\$ 3.36	mid
Burlington	high	\$ 1.52	\$ 1.87	\$ 3.39	mid
Guelph	mid	\$ 1.68	\$ 1.75	\$ 3.44	mid
Markham	high	\$ 1.28	\$ 2.19	\$ 3.47	mid
Oakville	high	\$ 1.51	\$ 1.97	\$ 3.47	mid
Aurora	high	\$ 1.40	\$ 2.11	\$ 3.51	mid
Sarnia	mid	\$ 1.90	\$ 1.62	\$ 3.52	mid
St. Catharines	mid	\$ 2.17	\$ 1.49	\$ 3.66	mid
Richmond Hill	high	\$ 1.35	\$ 2.31	\$ 3.66	high
Pickering	high	\$ 1.84	\$ 1.84	\$ 3.68	high
Mississauga	high	\$ 1.45	\$ 2.26	\$ 3.71	high
Vaughan	high	\$ 1.38	\$ 2.37	\$ 3.75	high
Barrie	high	\$ 1.87	\$ 1.91	\$ 3.78	high
Clarington	high	\$ 1.95	\$ 1.87	\$ 3.81	high
Woolwich	mid	\$ 1.65	\$ 2.17	\$ 3.82	high
Cambridge	mid	\$ 1.93	\$ 1.91	\$ 3.85	high
Port Colborne	mid	\$ 2.41	\$ 1.46	\$ 3.87	high
Windsor	mid	\$ 2.37	\$ 1.54	\$ 3.91	high
Sault Ste. Marie	low	\$ 2.35	\$ 1.57	\$ 3.91	high
Chatham-Kent	low	\$ 2.39	\$ 1.56	\$ 3.95	high
St. Thomas	mid	\$ 2.39	\$ 1.86	\$ 4.26	high
Cobourg	mid	\$ 2.20	\$ 2.09	\$ 4.29	high
London	mid	\$ 2.17	\$ 2.13	\$ 4.30	high
Peterborough	mid	\$ 2.35	\$ 2.07	\$ 4.43	high
Ottawa	high	\$ 2.43	\$ 2.12	\$ 4.56	high
Brantford	mid	\$ 2.63	\$ 1.97	\$ 4.60	high
Brampton	high	\$ 1.99	\$ 2.71	\$ 4.71	high
Hamilton	mid	\$ 2.83	\$ 1.88	\$ 4.71	high
Thunder Bay	mid	\$ 2.67	\$ 2.22	\$ 4.89	high
Toronto (North)	high	\$ 2.78	\$ 2.63	\$ 5.41	high
Toronto (East)	high	\$ 2.80	\$ 2.65	\$ 5.44	high
Cornwall	mid	\$ 3.42	\$ 2.49	\$ 5.91	high
Toronto (West)	high	\$ 3.24	\$ 3.07	\$ 6.32	high
Toronto (South)	high	\$ 3.74	\$ 3.54	\$ 7.28	high
Average		\$ 1.65	\$ 1.63	\$ 3.28	
Median		\$ 1.52	\$ 1.56	\$ 3.13	
Min		\$ 0.47	\$ 0.56	\$ 1.08	
Max		\$ 3.74	\$ 3.54	\$ 7.28	

Commercial Comparisons - Neighbourhood Shopping - sorted by Population

Neighbourhood Shopping Property Taxes Municipalities with populations less than 20,000

Taxes per Sq. Ft.

Municipality	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average Per Population Range
Tay	\$ 0.47	\$ 0.61	\$ 1.08	low	
Cavan-M-N M	\$ 0.47	\$ 0.82	\$ 1.29	low	
Gravenhurst	\$ 0.84	\$ 0.56	\$ 1.40	low	
Bracebridge	\$ 1.25	\$ 0.77	\$ 2.01	low	
Niagara-on-the-Lake	\$ 1.08	\$ 1.10	\$ 2.18	low	
Wasaga Beach	\$ 0.82	\$ 1.43	\$ 2.25	low	
Wellesley	\$ 1.08	\$ 1.27	\$ 2.35	low	
Central Elgin	\$ 1.52	\$ 1.01	\$ 2.53	low	
Thorold	\$ 1.44	\$ 1.09	\$ 2.53	low	
Huntsville	\$ 1.52	\$ 1.01	\$ 2.54	low	
Collingwood	\$ 1.15	\$ 1.41	\$ 2.56	low	
West Lincoln	\$ 1.46	\$ 1.11	\$ 2.58	low	
North Dumfries	\$ 1.10	\$ 1.55	\$ 2.65	low	
Pelham	\$ 1.76	\$ 1.34	\$ 3.10	mid	
Wilmot	\$ 1.49	\$ 1.73	\$ 3.23	mid	
Woolwich	\$ 1.65	\$ 2.17	\$ 3.82	high	
Port Colborne	\$ 2.41	\$ 1.46	\$ 3.87	high	
Cobourg	\$ 2.20	\$ 2.09	\$ 4.29	high	\$ 2.57

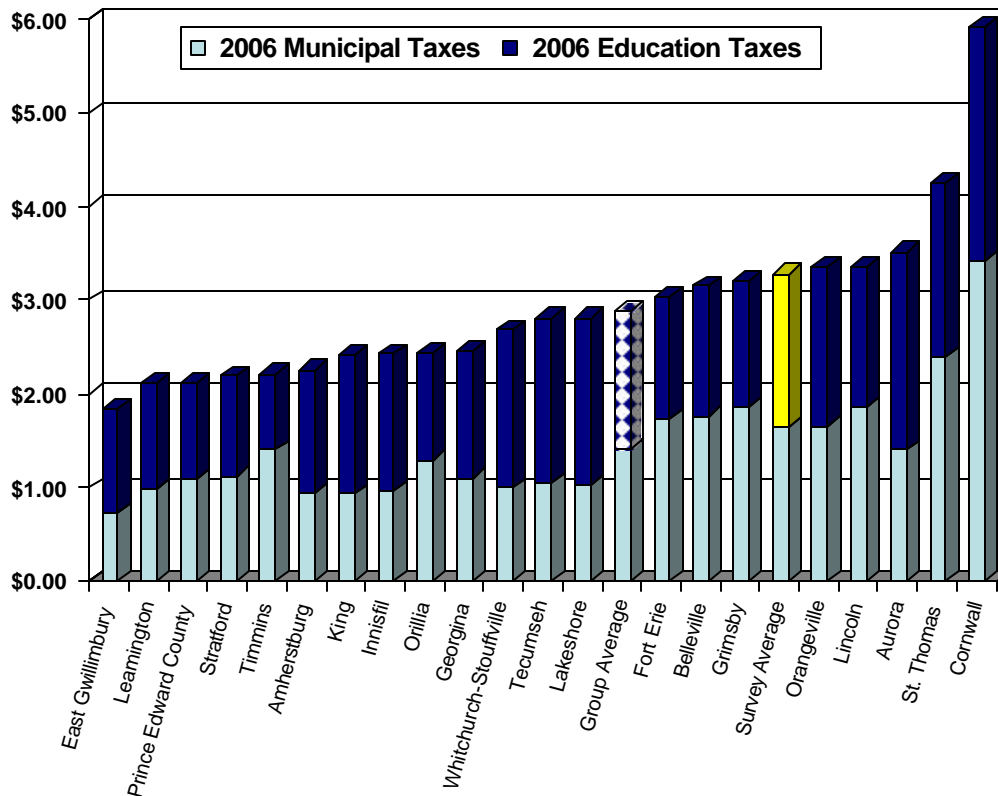


**Commercial Comparisons - Neighbourhood Shopping - sorted by Population**

**Neighbourhood Shopping Property Taxes**  
**Municipalities with populations between 20,000—49,999**

**Taxes per Sq. Ft.**

Municipality	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average Per Population Range
East Gwillimbury	\$ 0.73	\$ 1.11	\$ 1.84	low	
Leamington	\$ 0.98	\$ 1.14	\$ 2.11	low	
Prince Edward County	\$ 1.09	\$ 1.03	\$ 2.12	low	
Stratford	\$ 1.12	\$ 1.07	\$ 2.19	low	
Timmins	\$ 1.40	\$ 0.82	\$ 2.22	low	
Amherstburg	\$ 0.94	\$ 1.31	\$ 2.25	low	
King	\$ 0.93	\$ 1.49	\$ 2.41	low	
Innisfil	\$ 0.96	\$ 1.47	\$ 2.43	low	
Orillia	\$ 1.29	\$ 1.15	\$ 2.44	low	
Georgina	\$ 1.11	\$ 1.35	\$ 2.47	low	
Whitchurch-Stouffville	\$ 1.00	\$ 1.68	\$ 2.67	low	
Tecumseh	\$ 1.05	\$ 1.76	\$ 2.81	mid	
Lakeshore	\$ 1.03	\$ 1.78	\$ 2.82	mid	
Fort Erie	\$ 1.73	\$ 1.30	\$ 3.03	mid	
Belleville	\$ 1.76	\$ 1.39	\$ 3.15	mid	
Grimsby	\$ 1.86	\$ 1.34	\$ 3.20	mid	
Orangeville	\$ 1.66	\$ 1.69	\$ 3.34	mid	
Lincoln	\$ 1.86	\$ 1.49	\$ 3.35	mid	
Aurora	\$ 1.40	\$ 2.11	\$ 3.51	mid	
St. Thomas	\$ 2.39	\$ 1.86	\$ 4.26	high	
Cornwall	\$ 3.42	\$ 2.49	\$ 5.91	high	\$ 2.88

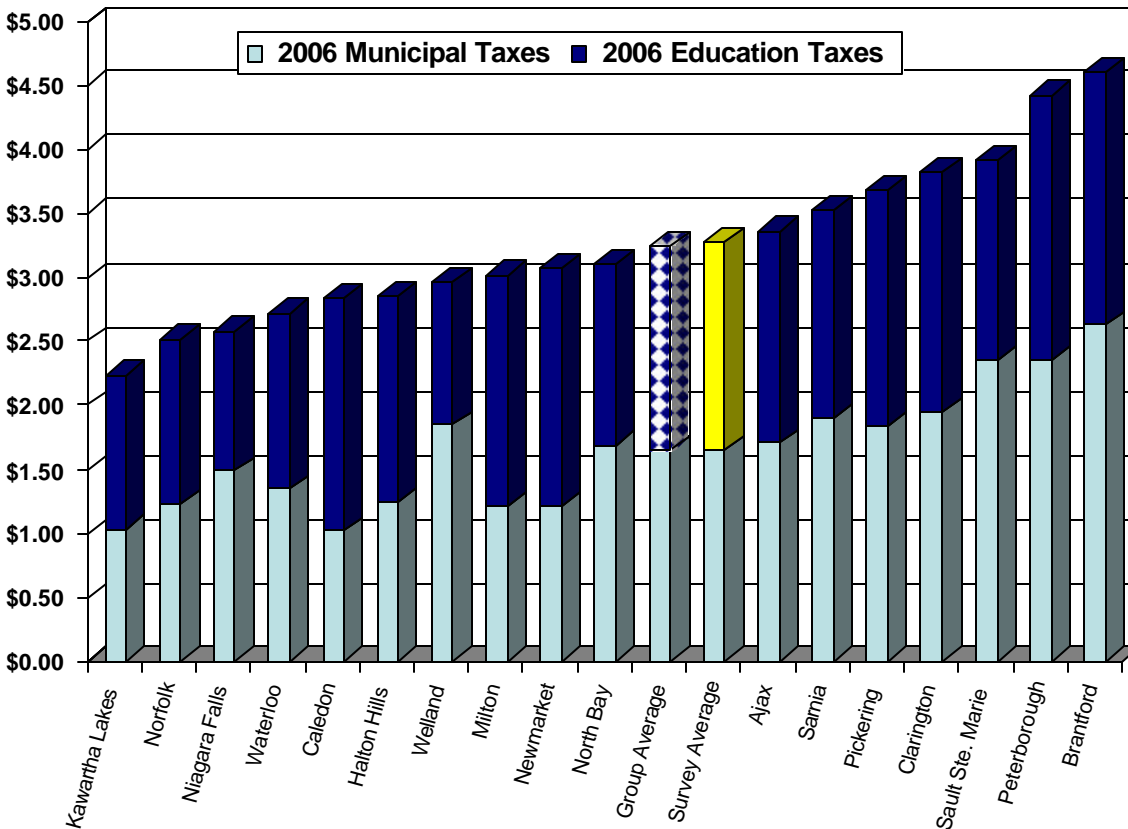


**Commercial Comparisons - Neighbourhood Shopping - sorted by Population**

**Neighbourhood Shopping Property Taxes Municipalities with populations between 50,000—99,999**

**Taxes per Sq. Ft.**

Municipality	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average Per Population Range
Kawartha Lakes	\$ 1.04	\$ 1.20	\$ 2.24	low	
Norfolk	\$ 1.23	\$ 1.29	\$ 2.52	low	
Niagara Falls	\$ 1.49	\$ 1.09	\$ 2.58	low	
Waterloo	\$ 1.35	\$ 1.37	\$ 2.72	low	
Caledon	\$ 1.02	\$ 1.82	\$ 2.84	mid	
Halton Hills	\$ 1.25	\$ 1.61	\$ 2.86	mid	
Welland	\$ 1.85	\$ 1.12	\$ 2.97	mid	
Milton	\$ 1.22	\$ 1.80	\$ 3.02	mid	
Newmarket	\$ 1.22	\$ 1.85	\$ 3.07	mid	
North Bay	\$ 1.69	\$ 1.41	\$ 3.10	mid	
Ajax	\$ 1.71	\$ 1.65	\$ 3.36	mid	
Sarnia	\$ 1.90	\$ 1.62	\$ 3.52	mid	
Clarington	\$ 1.95	\$ 1.87	\$ 3.81	high	
Sault Ste. Marie	\$ 2.35	\$ 1.57	\$ 3.91	high	
Peterborough	\$ 2.35	\$ 2.07	\$ 4.43	high	
Brantford	\$ 2.63	\$ 1.97	\$ 4.60	high	\$ 3.22



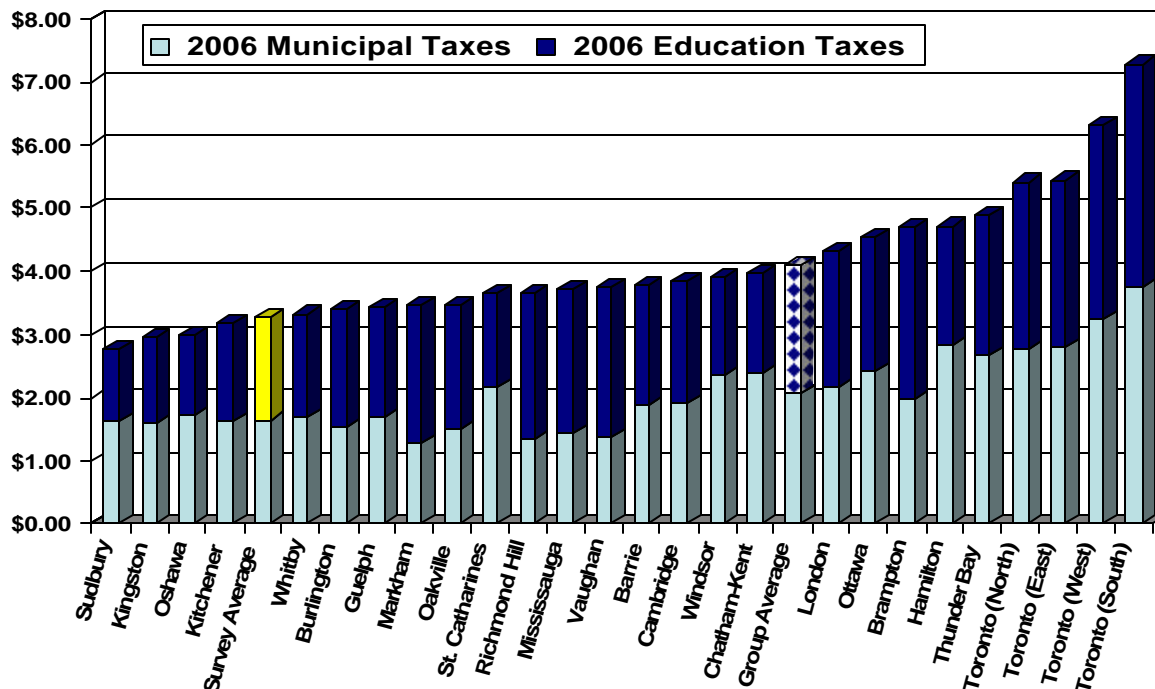


Commercial Comparisons - Neighbourhood Shopping - sorted by Population

Neighbourhood Shopping Property Taxes  
Municipalities with populations 100,000 +

Taxes per Sq. Ft.

Municipality	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average Per Population Range
Sudbury	\$ 1.62	\$ 1.14	\$ 2.76	mid	
Kingston	\$ 1.60	\$ 1.35	\$ 2.95	mid	
Oshawa	\$ 1.72	\$ 1.27	\$ 2.99	mid	
Kitchener	\$ 1.61	\$ 1.59	\$ 3.20	mid	
Whitby	\$ 1.69	\$ 1.63	\$ 3.31	mid	
Burlington	\$ 1.52	\$ 1.87	\$ 3.39	mid	
Guelph	\$ 1.68	\$ 1.75	\$ 3.44	mid	
Markham	\$ 1.28	\$ 2.19	\$ 3.47	mid	
Oakville	\$ 1.51	\$ 1.97	\$ 3.47	mid	
St. Catharines	\$ 2.17	\$ 1.49	\$ 3.66	mid	
Richmond Hill	\$ 1.35	\$ 2.31	\$ 3.66	high	
Pickering	\$ 1.84	\$ 1.84	\$ 3.68	high	
Mississauga	\$ 1.45	\$ 2.26	\$ 3.71	high	
Vaughan	\$ 1.38	\$ 2.37	\$ 3.75	high	
Barrie	\$ 1.87	\$ 1.91	\$ 3.78	high	
Cambridge	\$ 1.93	\$ 1.91	\$ 3.85	high	
Windsor	\$ 2.37	\$ 1.54	\$ 3.91	high	
Chatham-Kent	\$ 2.39	\$ 1.56	\$ 3.95	high	
London	\$ 2.17	\$ 2.13	\$ 4.30	high	
Ottawa	\$ 2.43	\$ 2.12	\$ 4.56	high	
Brampton	\$ 1.99	\$ 2.71	\$ 4.71	high	
Hamilton	\$ 2.83	\$ 1.88	\$ 4.71	high	
Thunder Bay	\$ 2.67	\$ 2.22	\$ 4.89	high	
Toronto (North)	\$ 2.78	\$ 2.63	\$ 5.41	high	
Toronto (East)	\$ 2.80	\$ 2.65	\$ 5.44	high	
Toronto (West)	\$ 3.24	\$ 3.07	\$ 6.32	high	
Toronto (South)	\$ 3.74	\$ 3.54	\$ 7.28	high	\$ 4.09



**Commercial Comparisons - Neighbourhood Shopping—by Location**

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location
Tay	Simcoe/Musk./Duff	\$ 0.47	\$ 0.61	\$ 1.08	low	
Gravenhurst	Simcoe/Musk./Duff	\$ 0.84	\$ 0.56	\$ 1.40	low	
Bracebridge	Simcoe/Musk./Duff	\$ 1.25	\$ 0.77	\$ 2.01	low	
Wasaga Beach	Simcoe/Musk./Duff	\$ 0.82	\$ 1.43	\$ 2.25	low	
Innisfil	Simcoe/Musk./Duff	\$ 0.96	\$ 1.47	\$ 2.43	low	
Orillia	Simcoe/Musk./Duff	\$ 1.29	\$ 1.15	\$ 2.44	low	
Huntsville	Simcoe/Musk./Duff	\$ 1.52	\$ 1.01	\$ 2.54	low	
Collingwood	Simcoe/Musk./Duff	\$ 1.15	\$ 1.41	\$ 2.56	low	
Orangeville	Simcoe/Musk./Duff	\$ 1.66	\$ 1.69	\$ 3.34	mid	
Barrie	Simcoe/Musk./Duff	\$ 1.87	\$ 1.91	\$ 3.78	high	

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 1.08	\$ 1.10	\$ 2.18	low		
Thorold	Niagara/Hamilton	\$ 1.44	\$ 1.09	\$ 2.53	low		
West Lincoln	Niagara/Hamilton	\$ 1.46	\$ 1.11	\$ 2.58	low		
Niagara Falls	Niagara/Hamilton	\$ 1.49	\$ 1.09	\$ 2.58	low		
Welland	Niagara/Hamilton	\$ 1.85	\$ 1.12	\$ 2.97	mid		
Fort Erie	Niagara/Hamilton	\$ 1.73	\$ 1.30	\$ 3.03	mid		
Pelham	Niagara/Hamilton	\$ 1.76	\$ 1.34	\$ 3.10	mid		
Grimsby	Niagara/Hamilton	\$ 1.86	\$ 1.34	\$ 3.20	mid		
Lincoln	Niagara/Hamilton	\$ 1.86	\$ 1.49	\$ 3.35	mid		
St. Catharines	Niagara/Hamilton	\$ 2.17	\$ 1.49	\$ 3.66	mid		
Port Colborne	Niagara/Hamilton	\$ 2.41	\$ 1.46	\$ 3.87	high		
Hamilton	Niagara/Hamilton	\$ 2.83	\$ 1.88	\$ 4.71	high		\$ 3.15

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location
Timmins	North	\$ 1.40	\$ 0.82	\$ 2.22	low	
Sudbury	North	\$ 1.62	\$ 1.14	\$ 2.76	mid	
North Bay	North	\$ 1.69	\$ 1.41	\$ 3.10	mid	
Sault Ste. Marie	North	\$ 2.35	\$ 1.57	\$ 3.91	high	
Thunder Bay	North	\$ 2.67	\$ 2.22	\$ 4.89	high	

**Commercial Comparisons - Neighbourhood Shopping—by Location (cont'd)**

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location
Cavan-M-N M	Eastern	\$ 0.47	\$ 0.82	\$ 1.29	low	
Prince Edward County	Eastern	\$ 1.09	\$ 1.03	\$ 2.12	low	
Kawartha Lakes	Eastern	\$ 1.04	\$ 1.20	\$ 2.24	low	
Kingston	Eastern	\$ 1.60	\$ 1.35	\$ 2.95	mid	
Belleville	Eastern	\$ 1.76	\$ 1.39	\$ 3.15	mid	
Cobourg	Eastern	\$ 2.20	\$ 2.09	\$ 4.29	high	
Peterborough	Eastern	\$ 2.35	\$ 2.07	\$ 4.43	high	
Ottawa	Eastern	\$ 2.43	\$ 2.12	\$ 4.56	high	
Cornwall	Eastern	\$ 3.42	\$ 2.49	\$ 5.91	high	\$ 3.44

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location
Leamington	SouthWest	\$ 0.98	\$ 1.14	\$ 2.11	low	
Stratford	SouthWest	\$ 1.12	\$ 1.07	\$ 2.19	low	
Amherstburg	SouthWest	\$ 0.94	\$ 1.31	\$ 2.25	low	
Wellesley	SouthWest	\$ 1.08	\$ 1.27	\$ 2.35	low	
Norfolk	SouthWest	\$ 1.23	\$ 1.29	\$ 2.52	low	
Central Elgin	SouthWest	\$ 1.52	\$ 1.01	\$ 2.53	low	
North Dumfries	SouthWest	\$ 1.10	\$ 1.55	\$ 2.65	low	
Waterloo	SouthWest	\$ 1.35	\$ 1.37	\$ 2.72	low	
Tecumseh	SouthWest	\$ 1.05	\$ 1.76	\$ 2.81	mid	
Lakeshore	SouthWest	\$ 1.03	\$ 1.78	\$ 2.82	mid	
Kitchener	SouthWest	\$ 1.61	\$ 1.59	\$ 3.20	mid	
Wilmot	SouthWest	\$ 1.49	\$ 1.73	\$ 3.23	mid	
Guelph	SouthWest	\$ 1.68	\$ 1.75	\$ 3.44	mid	
Sarnia	SouthWest	\$ 1.90	\$ 1.62	\$ 3.52	mid	
Woolwich	SouthWest	\$ 1.65	\$ 2.17	\$ 3.82	high	
Cambridge	SouthWest	\$ 1.93	\$ 1.91	\$ 3.85	high	
Windsor	SouthWest	\$ 2.37	\$ 1.54	\$ 3.91	high	
Chatham-Kent	SouthWest	\$ 2.39	\$ 1.56	\$ 3.95	high	
St. Thomas	SouthWest	\$ 2.39	\$ 1.86	\$ 4.26	high	
London	SouthWest	\$ 2.17	\$ 2.13	\$ 4.30	high	
Brantford	SouthWest	\$ 2.63	\$ 1.97	\$ 4.60	high	\$ 3.19

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

Municipality	Location	2006 Municipal Taxes Per Sq.Ft.	2006 Education Taxes Per Sq.Ft.	2006 Total Taxes Per Sq.Ft.	Relative Tax Burden Ranking Total Survey	Average by Location
East Gwillimbury	GTA	\$ 0.73	\$ 1.11	\$ 1.84	low	
King	GTA	\$ 0.93	\$ 1.49	\$ 2.41	low	
Georgina	GTA	\$ 1.11	\$ 1.35	\$ 2.47	low	
Whitchurch-Stouffville	GTA	\$ 1.00	\$ 1.68	\$ 2.67	low	
Caledon	GTA	\$ 1.02	\$ 1.82	\$ 2.84	mid	
Halton Hills	GTA	\$ 1.25	\$ 1.61	\$ 2.86	mid	
Oshawa	GTA	\$ 1.72	\$ 1.27	\$ 2.99	mid	
Milton	GTA	\$ 1.22	\$ 1.80	\$ 3.02	mid	
Newmarket	GTA	\$ 1.22	\$ 1.85	\$ 3.07	mid	
Whitby	GTA	\$ 1.69	\$ 1.63	\$ 3.31	mid	
Ajax	GTA	\$ 1.71	\$ 1.65	\$ 3.36	mid	
Burlington	GTA	\$ 1.52	\$ 1.87	\$ 3.39	mid	
Markham	GTA	\$ 1.28	\$ 2.19	\$ 3.47	mid	
Oakville	GTA	\$ 1.51	\$ 1.97	\$ 3.47	mid	
Aurora	GTA	\$ 1.40	\$ 2.11	\$ 3.51	mid	
Richmond Hill	GTA	\$ 1.35	\$ 2.31	\$ 3.66	high	
Pickering	GTA	\$ 1.84	\$ 1.84	\$ 3.68	high	
Mississauga	GTA	\$ 1.45	\$ 2.26	\$ 3.71	high	
Vaughan	GTA	\$ 1.38	\$ 2.37	\$ 3.75	high	
Clarington	GTA	\$ 1.95	\$ 1.87	\$ 3.81	high	
Brampton	GTA	\$ 1.99	\$ 2.71	\$ 4.71	high	
Toronto (North)	GTA	\$ 2.78	\$ 2.63	\$ 5.41	high	
Toronto (East)	GTA	\$ 2.80	\$ 2.65	\$ 5.44	high	
Toronto (West)	GTA	\$ 3.24	\$ 3.07	\$ 6.32	high	
Toronto (South)	GTA	\$ 3.74	\$ 3.54	\$ 7.28	high	\$ 3.70

**Commercial Comparisons—Hotels**

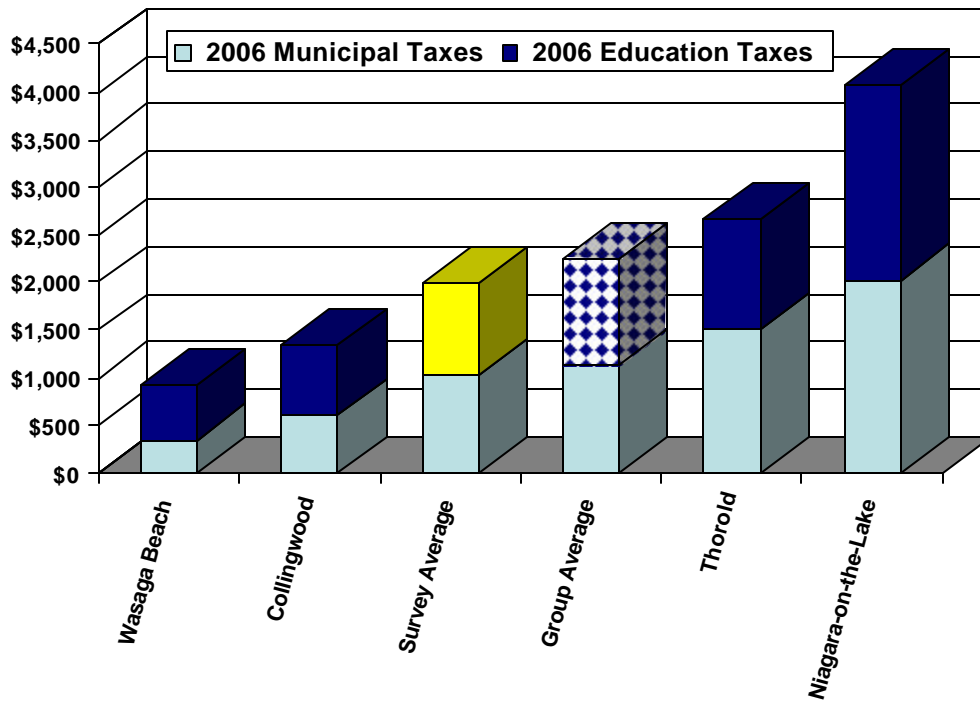
Commercial - Hotels Municipality	CVA Ranking	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey
Sarnia	low	\$ 439	\$ 373	\$ 812	low
Wasaga Beach	low	\$ 349	\$ 568	\$ 917	low
Norfolk	low	\$ 483	\$ 505	\$ 988	low
Lincoln	low	\$ 657	\$ 525	\$ 1,182	low
Chatham-Kent	low	\$ 720	\$ 470	\$ 1,190	low
Timmins	low	\$ 839	\$ 488	\$ 1,327	low
Collingwood	mid	\$ 606	\$ 735	\$ 1,342	low
Fort Erie	low	\$ 766	\$ 576	\$ 1,342	low
Milton	high	\$ 565	\$ 839	\$ 1,404	low
Clarington	mid	\$ 747	\$ 716	\$ 1,462	low
Mississauga	mid	\$ 596	\$ 927	\$ 1,522	low
Stratford	low	\$ 799	\$ 766	\$ 1,565	low
Burlington	high	\$ 705	\$ 865	\$ 1,570	low
Brampton	mid	\$ 684	\$ 930	\$ 1,614	low
Orillia	low	\$ 857	\$ 763	\$ 1,621	low
Welland	low	\$ 1,087	\$ 654	\$ 1,741	mid
Oakville	high	\$ 755	\$ 987	\$ 1,742	mid
Caledon	high	\$ 650	\$ 1,143	\$ 1,793	mid
Oshawa	mid	\$ 1,045	\$ 772	\$ 1,817	mid
Cornwall	low	\$ 1,081	\$ 789	\$ 1,871	mid
St. Catharines	mid	\$ 1,116	\$ 767	\$ 1,883	mid
Hamilton	low	\$ 1,270	\$ 670	\$ 1,940	mid
Markham	high	\$ 726	\$ 1,240	\$ 1,966	mid
Brantford	low	\$ 1,179	\$ 884	\$ 2,062	mid
Waterloo	mid	\$ 1,027	\$ 1,037	\$ 2,065	mid
Kitchener	mid	\$ 1,057	\$ 1,047	\$ 2,104	mid
Windsor	mid	\$ 1,303	\$ 848	\$ 2,151	mid
Belleville	low	\$ 1,196	\$ 957	\$ 2,153	mid
Sault Ste. Marie	low	\$ 1,324	\$ 888	\$ 2,212	mid
Guelph	mid	\$ 1,096	\$ 1,139	\$ 2,234	mid
Ottawa	high	\$ 1,246	\$ 1,087	\$ 2,333	high
Vaughan	high	\$ 857	\$ 1,478	\$ 2,335	high
North Bay	mid	\$ 1,326	\$ 1,084	\$ 2,410	high
Cambridge	mid	\$ 1,237	\$ 1,211	\$ 2,448	high
Grimsby	high	\$ 1,411	\$ 1,090	\$ 2,501	high
Kingston	mid	\$ 1,413	\$ 1,191	\$ 2,605	high
Whitby	high	\$ 1,334	\$ 1,288	\$ 2,621	high
Thorold	high	\$ 1,515	\$ 1,147	\$ 2,662	high
London	mid	\$ 1,345	\$ 1,324	\$ 2,669	high
Barrie	high	\$ 1,356	\$ 1,388	\$ 2,744	high
Niagara Falls	high	\$ 1,632	\$ 1,191	\$ 2,824	high
Thunder Bay	mid	\$ 1,587	\$ 1,324	\$ 2,910	high
Sudbury	high	\$ 1,810	\$ 1,271	\$ 3,081	high
Niagara-on-the-Lake	high	\$ 2,025	\$ 2,045	\$ 4,070	high
<b>Average</b>		\$ 1,041	\$ 954	\$ 1,996	
<b>Median</b>		\$ 1,069	\$ 928	\$ 1,953	
<b>Min</b>		\$ 349	\$ 373	\$ 812	
<b>Max</b>		\$ 2,025	\$ 2,045	\$ 4,070	

- The average number of rooms across the survey for hotel properties is 141 rooms
- The average current value assessment per unit for hotels in the survey is \$55,000 per room, however, there was a significant range in terms of CVA values from \$20,000 to \$129,000
- 36 municipalities were not represented in the sample, either due to the municipality's size and lack of a representative property, or because the participating municipality elected not to be included in all property types

**Commercial Comparisons - Hotel by Population Group**

**Hotel Property Taxes - Municipalities with populations less than 20,000  
Taxes per Room**

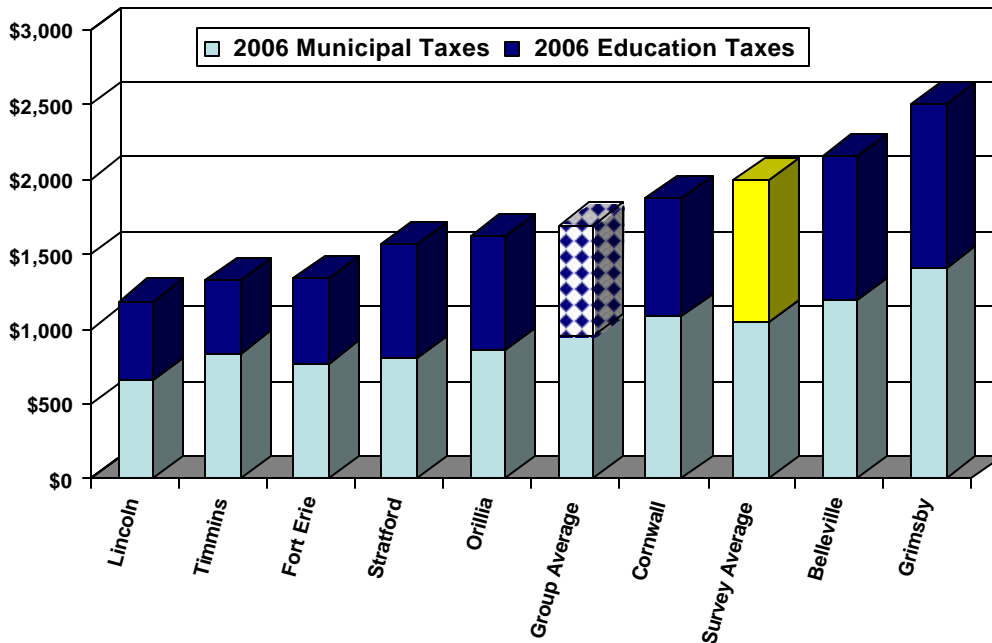
Commercial - Hotels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Wasaga Beach	\$ 349	\$ 568	\$ 917	low	\$ 2,248
Collingwood	\$ 606	\$ 735	\$ 1,342	low	
Thorold	\$ 1,515	\$ 1,147	\$ 2,662	high	
Niagara-on-the-Lake	\$ 2,025	\$ 2,045	\$ 4,070	high	



**Commercial Comparisons - Hotel—by Population Group**

**Hotel Property Taxes - Municipalities with populations between 20,000—49,999  
Taxes per Room**

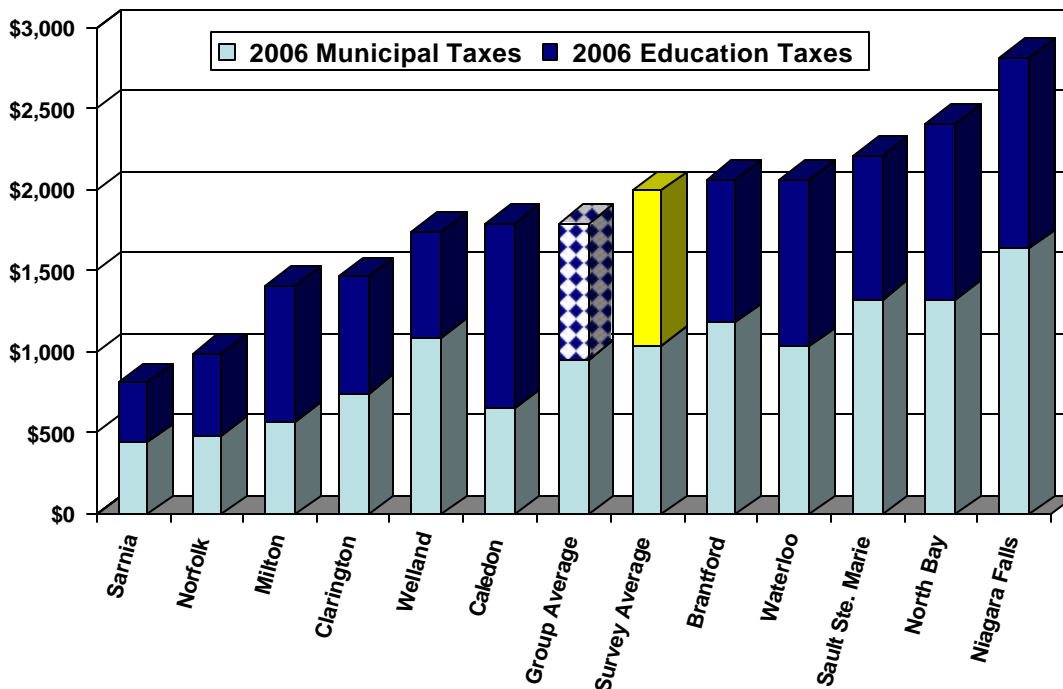
Commercial - Hotels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Lincoln	\$ 657	\$ 525	\$ 1,182	low	
Timmins	\$ 839	\$ 488	\$ 1,327	low	
Fort Erie	\$ 766	\$ 576	\$ 1,342	low	
Stratford	\$ 799	\$ 766	\$ 1,565	low	
Orillia	\$ 857	\$ 763	\$ 1,621	low	
Cornwall	\$ 1,081	\$ 789	\$ 1,871	mid	
Belleville	\$ 1,196	\$ 957	\$ 2,153	mid	
Grimsby	\$ 1,411	\$ 1,090	\$ 2,501	high	\$ 1,695



**Commercial Comparisons - Hotel—by Population Group**

**Hotel Property Taxes - Municipalities with populations between 50,000—99,999**  
**Taxes per Room**

Commercial - Hotels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Sarnia	\$ 439	\$ 373	\$ 812	low	
Norfolk	\$ 483	\$ 505	\$ 988	low	
Milton	\$ 565	\$ 839	\$ 1,404	low	
Clarington	\$ 747	\$ 716	\$ 1,462	low	
Welland	\$ 1,087	\$ 654	\$ 1,741	mid	
Caledon	\$ 650	\$ 1,143	\$ 1,793	mid	
Brantford	\$ 1,179	\$ 884	\$ 2,062	mid	
Waterloo	\$ 1,027	\$ 1,037	\$ 2,065	mid	
Sault Ste. Marie	\$ 1,324	\$ 888	\$ 2,212	mid	
North Bay	\$ 1,326	\$ 1,084	\$ 2,410	high	
Niagara Falls	\$ 1,632	\$ 1,191	\$ 2,824	high	\$ 1,798

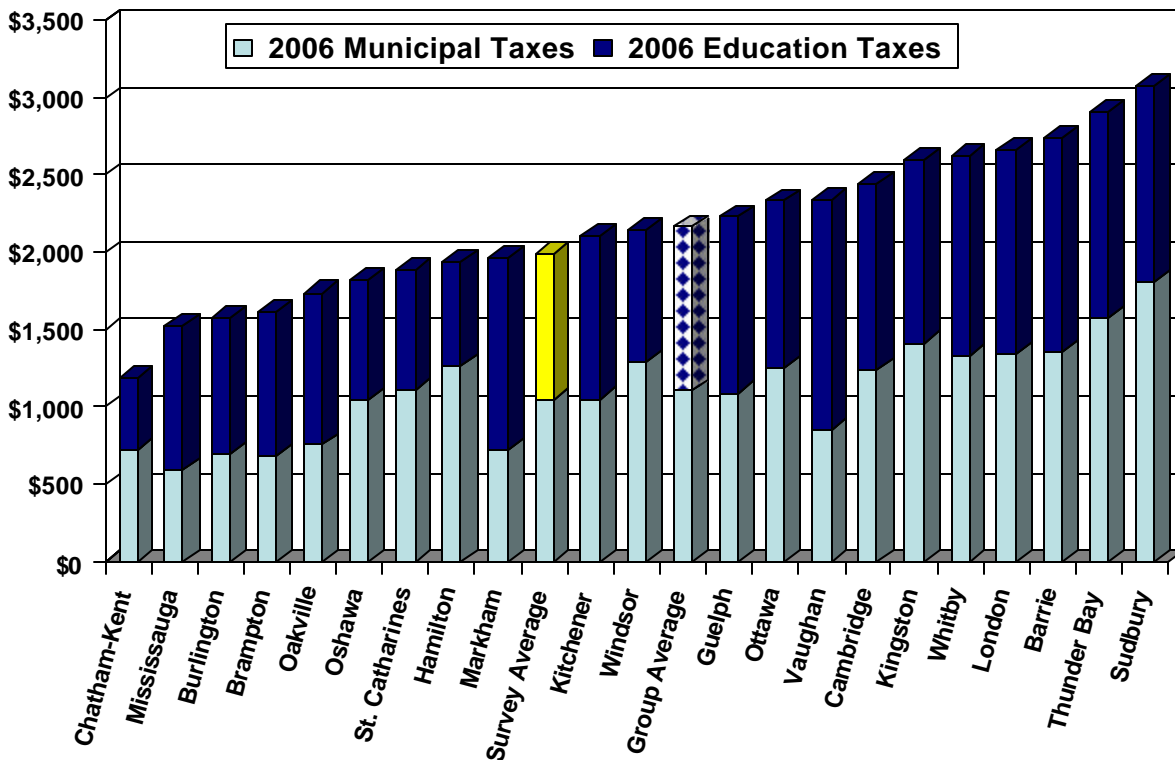




**Commercial Comparisons - Hotel—by Population Group**

**Hotel Property Taxes - Municipalities with populations 100,000+  
Taxes per Room**

Commercial - Hotels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Chatham-Kent	\$ 720	\$ 470	\$ 1,190	low	
Mississauga	\$ 596	\$ 927	\$ 1,522	low	
Burlington	\$ 705	\$ 865	\$ 1,570	low	
Brampton	\$ 684	\$ 930	\$ 1,614	low	
Oakville	\$ 755	\$ 987	\$ 1,742	mid	
Oshawa	\$ 1,045	\$ 772	\$ 1,817	mid	
St. Catharines	\$ 1,116	\$ 767	\$ 1,883	mid	
Hamilton	\$ 1,270	\$ 670	\$ 1,940	mid	
Markham	\$ 726	\$ 1,240	\$ 1,966	mid	
Kitchener	\$ 1,057	\$ 1,047	\$ 2,104	mid	
Windsor	\$ 1,303	\$ 848	\$ 2,151	mid	
Guelph	\$ 1,096	\$ 1,139	\$ 2,234	mid	
Ottawa	\$ 1,246	\$ 1,087	\$ 2,333	high	
Vaughan	\$ 857	\$ 1,478	\$ 2,335	high	
Cambridge	\$ 1,237	\$ 1,211	\$ 2,448	high	
Kingston	\$ 1,413	\$ 1,191	\$ 2,605	high	
Whitby	\$ 1,334	\$ 1,288	\$ 2,621	high	
London	\$ 1,345	\$ 1,324	\$ 2,669	high	
Barrie	\$ 1,356	\$ 1,388	\$ 2,744	high	
Thunder Bay	\$ 1,587	\$ 1,324	\$ 2,910	high	
Sudbury	\$ 1,810	\$ 1,271	\$ 3,081	high	\$ 2,166



## Commercial Comparisons - Hotel—by Location

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Wasaga Beach	Simcoe/Musk./Duff	\$ 349	\$ 568	\$ 917	low	
Collingwood	Simcoe/Musk./Duff	\$ 606	\$ 735	\$ 1,342	low	
Orillia	Simcoe/Musk./Duff	\$ 857	\$ 763	\$ 1,621	low	
Barrie	Simcoe/Musk./Duff	\$ 1,356	\$ 1,388	\$ 2,744	high	\$ 1,656

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Milton	GTA	\$ 565	\$ 839	\$ 1,404	low	
Clarington	GTA	\$ 747	\$ 716	\$ 1,462	low	
Mississauga	GTA	\$ 596	\$ 927	\$ 1,522	low	
Burlington	GTA	\$ 705	\$ 865	\$ 1,570	low	
Brampton	GTA	\$ 684	\$ 930	\$ 1,614	low	
Oakville	GTA	\$ 755	\$ 987	\$ 1,742	mid	
Caledon	GTA	\$ 650	\$ 1,143	\$ 1,793	mid	
Oshawa	GTA	\$ 1,045	\$ 772	\$ 1,817	mid	
Markham	GTA	\$ 726	\$ 1,240	\$ 1,966	mid	
Vaughan	GTA	\$ 857	\$ 1,478	\$ 2,335	high	
Whitby	GTA	\$ 1,334	\$ 1,288	\$ 2,621	high	\$ 1,804

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Sarnia	SouthWest	\$ 439	\$ 373	\$ 812	low	
Norfolk	SouthWest	\$ 483	\$ 505	\$ 988	low	
Chatham-Kent	SouthWest	\$ 720	\$ 470	\$ 1,190	low	
Stratford	SouthWest	\$ 799	\$ 766	\$ 1,565	low	
Brantford	SouthWest	\$ 1,179	\$ 884	\$ 2,062	mid	
Waterloo	SouthWest	\$ 1,027	\$ 1,037	\$ 2,065	mid	
Kitchener	SouthWest	\$ 1,057	\$ 1,047	\$ 2,104	mid	
Windsor	SouthWest	\$ 1,303	\$ 848	\$ 2,151	mid	
Guelph	SouthWest	\$ 1,096	\$ 1,139	\$ 2,234	mid	
Cambridge	SouthWest	\$ 1,237	\$ 1,211	\$ 2,448	high	
London	SouthWest	\$ 1,345	\$ 1,324	\$ 2,669	high	\$ 1,844

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

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Lincoln	Niagara/Hamilton	\$ 657	\$ 525	\$ 1,182	low	\$ 2,238
Fort Erie	Niagara/Hamilton	\$ 766	\$ 576	\$ 1,342	low	
Welland	Niagara/Hamilton	\$ 1,087	\$ 654	\$ 1,741	mid	
St. Catharines	Niagara/Hamilton	\$ 1,116	\$ 767	\$ 1,883	mid	
Hamilton	Niagara/Hamilton	\$ 1,270	\$ 670	\$ 1,940	mid	
Grimsby	Niagara/Hamilton	\$ 1,411	\$ 1,090	\$ 2,501	high	
Thorold	Niagara/Hamilton	\$ 1,515	\$ 1,147	\$ 2,662	high	
Niagara Falls	Niagara/Hamilton	\$ 1,632	\$ 1,191	\$ 2,824	high	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 2,025	\$ 2,045	\$ 4,070	high	

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Cornwall	Eastern	\$ 1,081	\$ 789	\$ 1,871	mid	\$ 2,240
Belleville	Eastern	\$ 1,196	\$ 957	\$ 2,153	mid	
Ottawa	Eastern	\$ 1,246	\$ 1,087	\$ 2,333	high	
Kingston	Eastern	\$ 1,413	\$ 1,191	\$ 2,605	high	

Commercial - Hotels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Timmins	North	\$ 839	\$ 488	\$ 1,327	low	\$ 2,388
Sault Ste. Marie	North	\$ 1,324	\$ 888	\$ 2,212	mid	
North Bay	North	\$ 1,326	\$ 1,084	\$ 2,410	high	
Thunder Bay	North	\$ 1,587	\$ 1,324	\$ 2,910	high	
Sudbury	North	\$ 1,810	\$ 1,271	\$ 3,081	high	

**Commercial Comparisons—Motel**

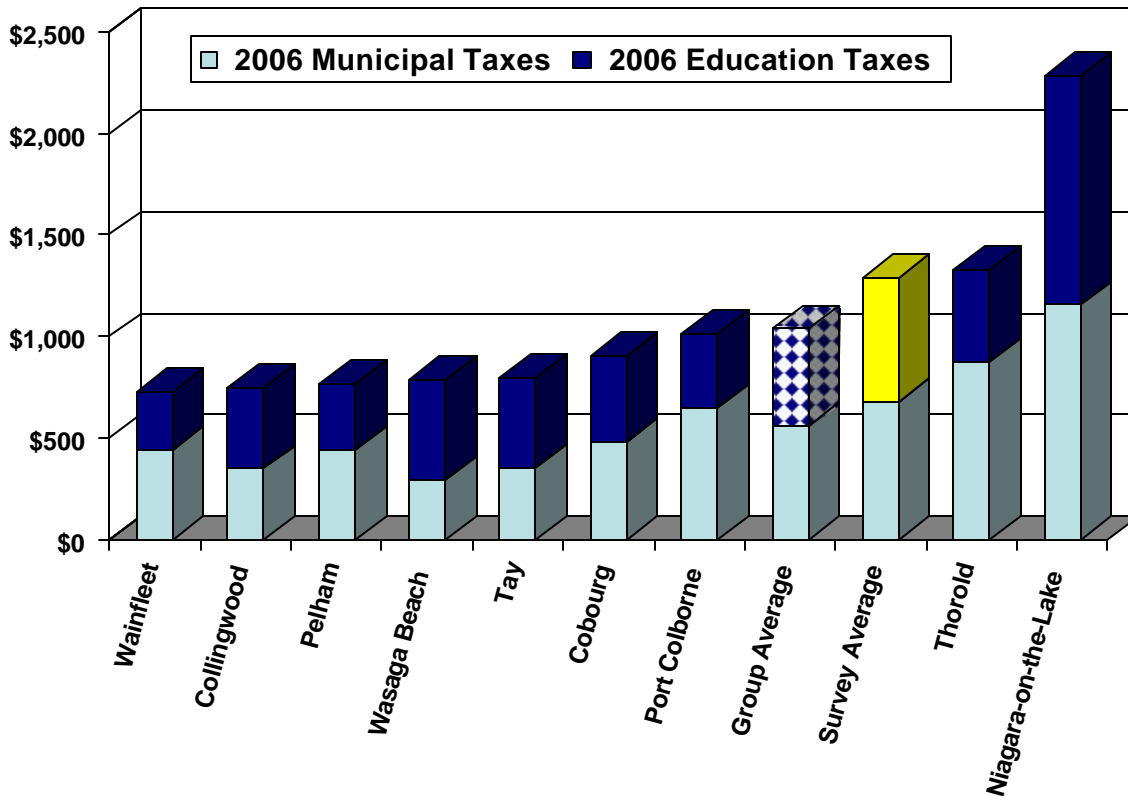
- The average per room taxes for motel properties in the survey is \$1,294 per suite
- On average, the motels in the survey have 45 rooms
- 58 municipalities were represented in the comparison

Commercial - Motels Municipality	CVA Ranking	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey
Prince Edward County	low	\$ 220	\$ 185	\$ 405	low
Lakeshore	low	\$ 184	\$ 226	\$ 410	low
Amherstburg	low	\$ 250	\$ 347	\$ 597	low
Kawartha Lakes	low	\$ 332	\$ 355	\$ 688	low
Wainfleet	low	\$ 438	\$ 289	\$ 728	low
Collingwood	low	\$ 350	\$ 403	\$ 753	low
Pelham	low	\$ 443	\$ 325	\$ 768	low
Fort Erie	low	\$ 446	\$ 325	\$ 771	low
Wasaga Beach	mid	\$ 291	\$ 497	\$ 789	low
Tay	mid	\$ 354	\$ 441	\$ 794	low
Welland	low	\$ 517	\$ 305	\$ 822	low
Sault Ste. Marie	low	\$ 539	\$ 342	\$ 881	low
Oshawa	low	\$ 531	\$ 356	\$ 888	low
Cornwall	low	\$ 579	\$ 326	\$ 906	low
Cobourg	low	\$ 479	\$ 428	\$ 907	low
Richmond Hill	mid	\$ 346	\$ 575	\$ 921	low
Clarington	mid	\$ 489	\$ 433	\$ 921	low
Innisfil	mid	\$ 381	\$ 552	\$ 933	low
Chatham-Kent	low	\$ 577	\$ 370	\$ 948	low
Leamington	mid	\$ 477	\$ 499	\$ 976	low
Markham	high	\$ 403	\$ 577	\$ 980	mid
Port Colborne	low	\$ 652	\$ 364	\$ 1,016	mid
Ajax	mid	\$ 559	\$ 525	\$ 1,084	mid
Brampton	high	\$ 482	\$ 617	\$ 1,099	mid
Caledon	mid	\$ 548	\$ 564	\$ 1,112	mid
Brantford	low	\$ 652	\$ 473	\$ 1,125	mid
Burlington	high	\$ 531	\$ 599	\$ 1,130	mid
St. Thomas	low	\$ 640	\$ 499	\$ 1,139	mid
Stratford	low	\$ 602	\$ 546	\$ 1,148	mid
Ottawa	mid	\$ 636	\$ 555	\$ 1,190	mid
Orillia	mid	\$ 650	\$ 568	\$ 1,217	mid
Mississauga	high	\$ 487	\$ 758	\$ 1,245	mid
Niagara Falls	mid	\$ 756	\$ 550	\$ 1,307	mid
Thorold	low	\$ 878	\$ 456	\$ 1,334	mid
Vaughan	high	\$ 500	\$ 852	\$ 1,352	mid
North Bay	low	\$ 762	\$ 612	\$ 1,374	mid
Kitchener	mid	\$ 729	\$ 710	\$ 1,440	mid
Sarnia	mid	\$ 786	\$ 669	\$ 1,454	mid
St. Catharines	mid	\$ 871	\$ 597	\$ 1,468	mid
Whitby	high	\$ 766	\$ 702	\$ 1,468	mid
Sudbury	mid	\$ 904	\$ 602	\$ 1,506	high
Grimsby	high	\$ 862	\$ 666	\$ 1,528	high
Norfolk	high	\$ 761	\$ 773	\$ 1,534	high
Guelph	high	\$ 785	\$ 816	\$ 1,602	high
Belleville	mid	\$ 890	\$ 712	\$ 1,602	high
Cambridge	high	\$ 850	\$ 813	\$ 1,663	high
Thunder Bay	mid	\$ 882	\$ 783	\$ 1,664	high
Hamilton	mid	\$ 1,036	\$ 676	\$ 1,711	high
Barrie	high	\$ 857	\$ 872	\$ 1,729	high
Timmins	mid	\$ 1,180	\$ 686	\$ 1,866	high
Waterloo	high	\$ 933	\$ 940	\$ 1,873	high
Milton	high	\$ 829	\$ 1,230	\$ 2,059	high
Kingston	high	\$ 1,209	\$ 1,018	\$ 2,226	high
Windsor	high	\$ 1,384	\$ 901	\$ 2,285	high
Niagara-on-the-Lake	high	\$ 1,157	\$ 1,129	\$ 2,285	high
Peterborough	high	\$ 1,229	\$ 1,081	\$ 2,310	high
Pickering	high	\$ 1,166	\$ 1,163	\$ 2,329	high
London	high	\$ 1,297	\$ 1,255	\$ 2,552	high
<b>Average</b>		\$ 678	\$ 612	\$ 1,290	
<b>Median</b>		\$ 638	\$ 571	\$ 1,169	
<b>Min</b>		\$ 184	\$ 185	\$ 405	
<b>Max</b>		\$ 1,384	\$ 1,255	\$ 2,552	

**Commercial Comparisons - Motel—by Population Group**

**Motel Property Taxes - Municipalities with populations less than 20,000**  
Taxes per Room

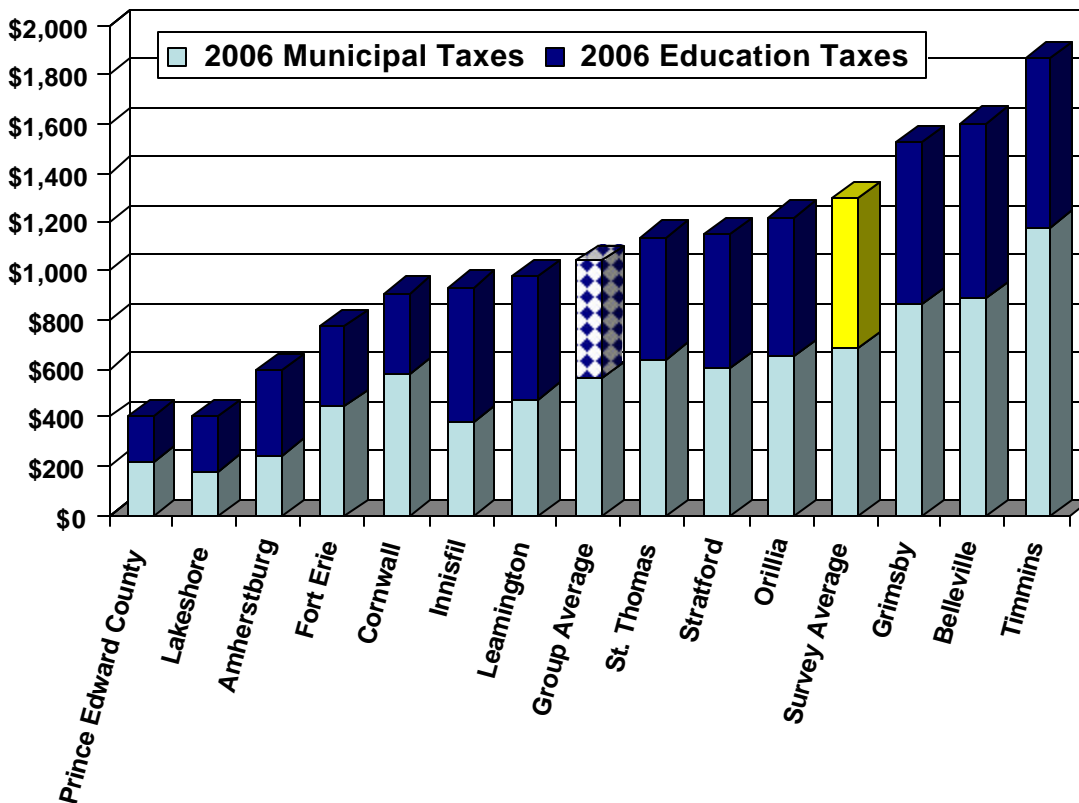
Commercial - Motels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Wainfleet	\$ 438	\$ 289	\$ 728	low	
Collingwood	\$ 350	\$ 403	\$ 753	low	
Pelham	\$ 443	\$ 325	\$ 768	low	
Wasaga Beach	\$ 291	\$ 497	\$ 789	low	
Tay	\$ 354	\$ 441	\$ 794	low	
Cobourg	\$ 479	\$ 428	\$ 907	low	
Port Colborne	\$ 652	\$ 364	\$ 1,016	mid	
Thorold	\$ 878	\$ 456	\$ 1,334	mid	
Niagara-on-the-Lake	\$ 1,157	\$ 1,129	\$ 2,285	high	\$ 1,042



**Commercial Comparisons - Motel—by Population Group**

**Motel Property Taxes - Municipalities with populations between 20,000—49,999**  
*Taxes per Room*

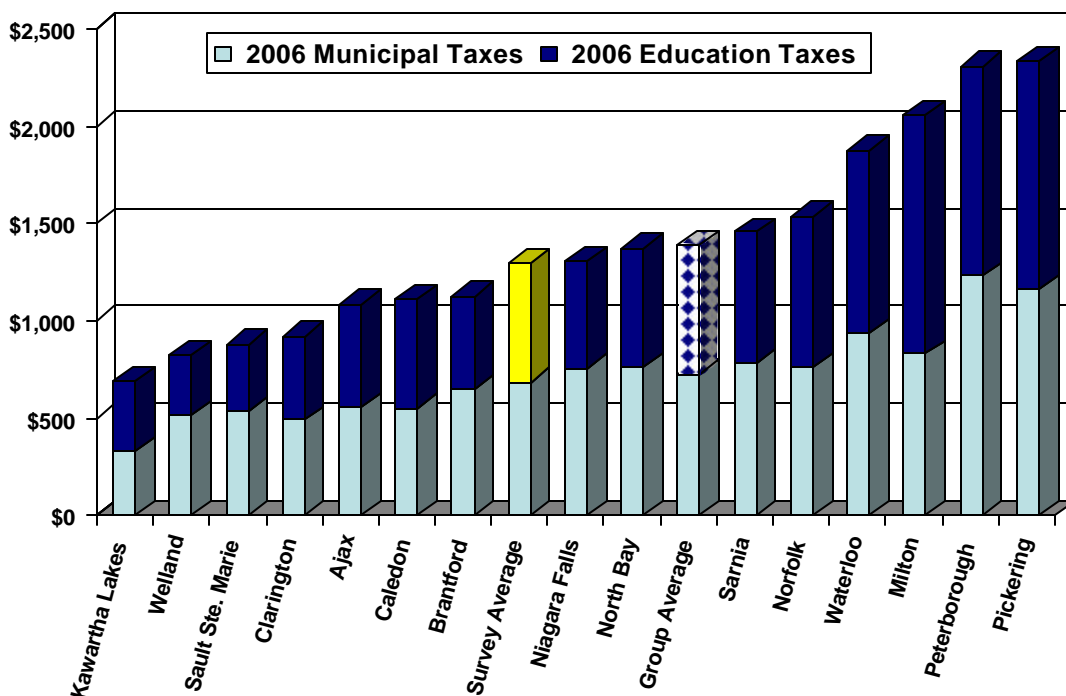
Commercial - Motels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Prince Edward County	\$ 220	\$ 185	\$ 405	low	\$ 1,038
Lakeshore	\$ 184	\$ 226	\$ 410	low	
Amherstburg	\$ 250	\$ 347	\$ 597	low	
Fort Erie	\$ 446	\$ 325	\$ 771	low	
Cornwall	\$ 579	\$ 326	\$ 906	low	
Innisfil	\$ 381	\$ 552	\$ 933	low	
Leamington	\$ 477	\$ 499	\$ 976	low	
St. Thomas	\$ 640	\$ 499	\$ 1,139	mid	
Stratford	\$ 602	\$ 546	\$ 1,148	mid	
Orillia	\$ 650	\$ 568	\$ 1,217	mid	
Grimsby	\$ 862	\$ 666	\$ 1,528	high	
Belleville	\$ 890	\$ 712	\$ 1,602	high	
Timmins	\$ 1,180	\$ 686	\$ 1,866	high	



**Commercial Comparisons - Motel —by Population Group**

**Motel Property Taxes - Municipalities with populations between 50,000—99,999  
Taxes per Room**

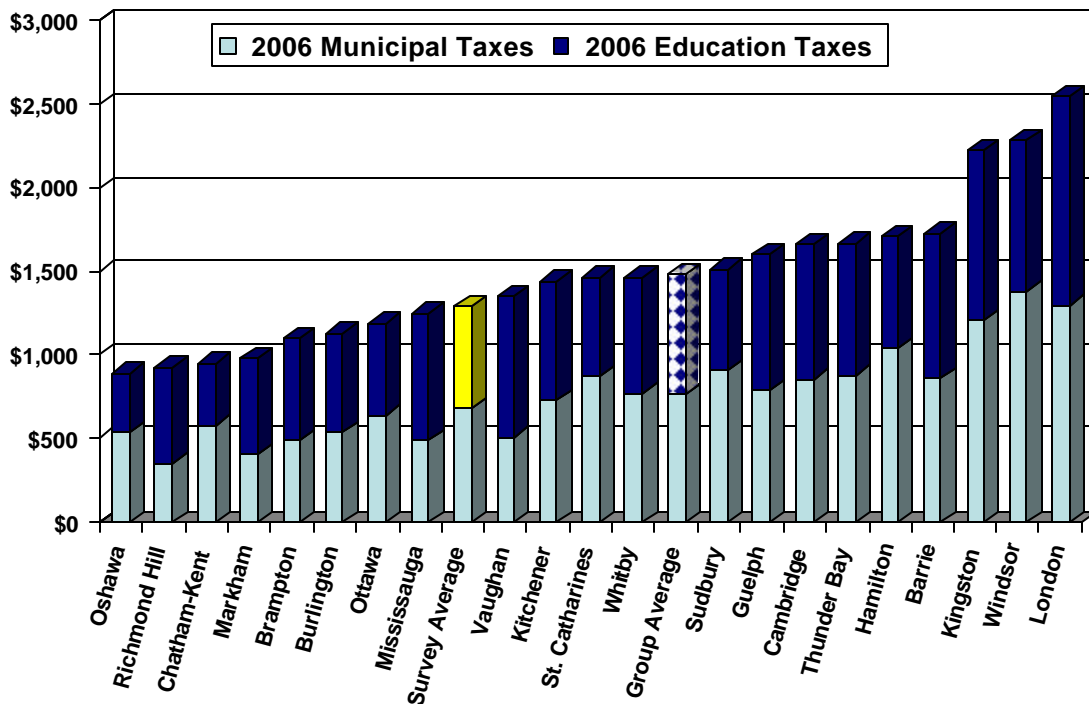
Commercial - Motels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Kawartha Lakes	\$ 332	\$ 355	\$ 688	low	
Welland	\$ 517	\$ 305	\$ 822	low	
Sault Ste. Marie	\$ 539	\$ 342	\$ 881	low	
Clarington	\$ 489	\$ 433	\$ 921	low	
Ajax	\$ 559	\$ 525	\$ 1,084	mid	
Caledon	\$ 548	\$ 564	\$ 1,112	mid	
Brantford	\$ 652	\$ 473	\$ 1,125	mid	
Niagara Falls	\$ 756	\$ 550	\$ 1,307	mid	
North Bay	\$ 762	\$ 612	\$ 1,374	mid	
Sarnia	\$ 786	\$ 669	\$ 1,454	mid	
Norfolk	\$ 761	\$ 773	\$ 1,534	high	
Waterloo	\$ 933	\$ 940	\$ 1,873	high	
Milton	\$ 829	\$ 1,230	\$ 2,059	high	
Peterborough	\$ 1,229	\$ 1,081	\$ 2,310	high	
Pickering	\$ 1,166	\$ 1,163	\$ 2,329	high	\$ 1,392



**Commercial Comparisons - Motel—by Population Group**

**Motel Property Taxes - Municipalities with populations 100,000+  
Taxes per Room**

Commercial - Motels Municipality	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average Per Population Range
Oshawa	\$ 531	\$ 356	\$ 888	low	
Richmond Hill	\$ 346	\$ 575	\$ 921	low	
Chatham-Kent	\$ 577	\$ 370	\$ 948	low	
Markham	\$ 403	\$ 577	\$ 980	mid	
Brampton	\$ 482	\$ 617	\$ 1,099	mid	
Burlington	\$ 531	\$ 599	\$ 1,130	mid	
Ottawa	\$ 636	\$ 555	\$ 1,190	mid	
Mississauga	\$ 487	\$ 758	\$ 1,245	mid	
Vaughan	\$ 500	\$ 852	\$ 1,352	mid	
Kitchener	\$ 729	\$ 710	\$ 1,440	mid	
St. Catharines	\$ 871	\$ 597	\$ 1,468	mid	
Whitby	\$ 766	\$ 702	\$ 1,468	mid	
Sudbury	\$ 904	\$ 602	\$ 1,506	high	
Guelph	\$ 785	\$ 816	\$ 1,602	high	
Cambridge	\$ 850	\$ 813	\$ 1,663	high	
Thunder Bay	\$ 882	\$ 783	\$ 1,664	high	
Hamilton	\$ 1,036	\$ 676	\$ 1,711	high	
Barrie	\$ 857	\$ 872	\$ 1,729	high	
Kingston	\$ 1,209	\$ 1,018	\$ 2,226	high	
Windsor	\$ 1,384	\$ 901	\$ 2,285	high	
London	\$ 1,297	\$ 1,255	\$ 2,552	high	\$ 1,479





**Commercial Comparisons - Motel—by Location**

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Collingwood	Simcoe/Musk./Duff	\$ 350	\$ 403	\$ 753	low	\$ 1,036
Wasaga Beach	Simcoe/Musk./Duff	\$ 291	\$ 497	\$ 789	low	
Tay	Simcoe/Musk./Duff	\$ 354	\$ 441	\$ 794	low	
Innisfil	Simcoe/Musk./Duff	\$ 381	\$ 552	\$ 933	low	
Orillia	Simcoe/Musk./Duff	\$ 650	\$ 568	\$ 1,217	mid	
Barrie	Simcoe/Musk./Duff	\$ 857	\$ 872	\$ 1,729	high	

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Oshawa	GTA	\$ 531	\$ 356	\$ 888	low	\$ 1,276
Richmond Hill	GTA	\$ 346	\$ 575	\$ 921	low	
Clarington	GTA	\$ 489	\$ 433	\$ 921	low	
Markham	GTA	\$ 403	\$ 577	\$ 980	mid	
Ajax	GTA	\$ 559	\$ 525	\$ 1,084	mid	
Brampton	GTA	\$ 482	\$ 617	\$ 1,099	mid	
Caledon	GTA	\$ 548	\$ 564	\$ 1,112	mid	
Burlington	GTA	\$ 531	\$ 599	\$ 1,130	mid	
Mississauga	GTA	\$ 487	\$ 758	\$ 1,245	mid	
Vaughan	GTA	\$ 500	\$ 852	\$ 1,352	mid	
Whitby	GTA	\$ 766	\$ 702	\$ 1,468	high	
Milton	GTA	\$ 829	\$ 1,230	\$ 2,059	high	
Pickering	GTA	\$ 1,166	\$ 1,163	\$ 2,329	high	

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

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Prince Edward County	Eastern	\$ 220	\$ 185	\$ 405	low	
Kawartha Lakes	Eastern	\$ 332	\$ 355	\$ 688	low	
Cornwall	Eastern	\$ 579	\$ 326	\$ 906	low	
Cobourg	Eastern	\$ 479	\$ 428	\$ 907	low	
Ottawa	Eastern	\$ 636	\$ 555	\$ 1,190	mid	
Belleville	Eastern	\$ 890	\$ 712	\$ 1,602	high	
Kingston	Eastern	\$ 1,209	\$ 1,018	\$ 2,226	high	
Peterborough	Eastern	\$ 1,229	\$ 1,081	\$ 2,310	high	\$ 1,279

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Lakeshore	SouthWest	\$ 184	\$ 226	\$ 410	low	
Amherstburg	SouthWest	\$ 250	\$ 347	\$ 597	low	
Chatham-Kent	SouthWest	\$ 577	\$ 370	\$ 948	low	
Leamington	SouthWest	\$ 477	\$ 499	\$ 976	low	
Brantford	SouthWest	\$ 652	\$ 473	\$ 1,125	mid	
St. Thomas	SouthWest	\$ 640	\$ 499	\$ 1,139	mid	
Stratford	SouthWest	\$ 602	\$ 546	\$ 1,148	mid	
Kitchener	SouthWest	\$ 729	\$ 710	\$ 1,440	mid	
Sarnia	SouthWest	\$ 786	\$ 669	\$ 1,454	mid	
Norfolk	SouthWest	\$ 761	\$ 773	\$ 1,534	high	
Guelph	SouthWest	\$ 785	\$ 816	\$ 1,602	high	
Cambridge	SouthWest	\$ 850	\$ 813	\$ 1,663	high	
Waterloo	SouthWest	\$ 933	\$ 940	\$ 1,873	high	
Windsor	SouthWest	\$ 1,384	\$ 901	\$ 2,285	high	
London	SouthWest	\$ 1,297	\$ 1,255	\$ 2,552	high	\$ 1,383

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

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Wainfleet	Niagara/Hamilton	\$ 438	\$ 289	\$ 728	low	
Pelham	Niagara/Hamilton	\$ 443	\$ 325	\$ 768	low	
Fort Erie	Niagara/Hamilton	\$ 446	\$ 325	\$ 771	low	
Welland	Niagara/Hamilton	\$ 517	\$ 305	\$ 822	low	
Port Colborne	Niagara/Hamilton	\$ 652	\$ 364	\$ 1,016	mid	
Niagara Falls	Niagara/Hamilton	\$ 756	\$ 550	\$ 1,307	mid	
Thorold	Niagara/Hamilton	\$ 878	\$ 456	\$ 1,334	mid	
St. Catharines	Niagara/Hamilton	\$ 871	\$ 597	\$ 1,468	mid	
Grimsby	Niagara/Hamilton	\$ 862	\$ 666	\$ 1,528	high	
Hamilton	Niagara/Hamilton	\$ 1,036	\$ 676	\$ 1,711	high	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 1,157	\$ 1,129	\$ 2,285	high	\$ 1,249

Commercial - Motels Municipality	Location	2006 Municipal Taxes Per Suite	2006 Education Taxes Per Suite	2006 Total Taxes Per Suite	Ranking Against Total Survey	Average by Location
Sault Ste. Marie	North	\$ 539	\$ 342	\$ 881	low	
North Bay	North	\$ 762	\$ 612	\$ 1,374	mid	
Sudbury	North	\$ 904	\$ 602	\$ 1,506	high	
Thunder Bay	North	\$ 882	\$ 783	\$ 1,664	high	
Timmins	North	\$ 1,180	\$ 686	\$ 1,866	high	\$ 1,458

**Commercial Summary - Office**

low	mid	high
Amherstburg	Aurora	Ajax
Cavan-M-N M	Barrie	Burlington
Central Elgin	Belleville	Cambridge
Collingwood	Brampton	Cobourg
Fort Erie	Brantford	Cornwall
Georgina	Caledon	King
Grimsby	Chatham-Kent	Kingston
Halton Hills	Clarington	Kitchener
Kawartha Lakes	Guelph	London
Leamington	Hamilton	Oakville
Milton	Markham	Ottawa
Newmarket	Mississauga	Peterborough
Niagara-on-the-Lake	Niagara Falls	Pickering
Norfolk	North Bay	Stratford
Orillia	Oshawa	Sudbury
Port Colborne	Richmond Hill	Thunder Bay
Prince Edward Count	Sault Ste. Marie	Toronto (East)
Sarnia	St. Thomas	Toronto (South)
St. Catharines	Tecumseh	Toronto (West)
Timmins	Thorold	Whitby
Welland	Vaughan	Windsor
Whitchurch-Stouffville	Waterloo	

**Commercial Summary - Neighbourhood Shopping**

low	mid	high
King	Ajax	Cambridge
Stratford	Burlington	Cobourg
Amherstburg	Kingston	Cornwall
Cavan-M-N M	Kitchener	London
Central Elgin	Oakville	Ottawa
Collingwood	Sudbury	Peterborough
Georgina	Whitby	Pickering
Kawartha Lakes	Fort Erie	Thunder Bay
Leamington	Grimsby	Toronto (East)
Niagara-on-the-Lake	Halton Hills	Toronto (South)
Norfolk	Milton	Toronto (West)
Orillia	Newmarket	Windsor
Prince Edward County	Sarnia	Port Colborne
Timmins	St. Catharines	Barrie
Whitchurch-Stouffville	Welland	Brampton
Niagara Falls	Aurora	Brantford
Thorold	Belleville	Chatham-Kent
Waterloo	Caledon	Clarington
Bracebridge	Guelph	Hamilton
East Gwillimbury	Markham	Mississauga
Gravenhurst	North Bay	Richmond Hill
Huntsville	Oshawa	Sault Ste. Marie
Innisfil	Tecumseh	St. Thomas
North Dumfries	Lakeshore	Vaughan
Tay	Lincoln	Toronto (North)
Wasaga Beach	Orangeville	Woolwich
Wellesley	Pelham	
West Lincoln	Wilmot	

**Commercial Summary - Hotel**

low	mid	high
Brampton	Cornwall	Cambridge
Chatham-Kent	Windsor	London
Clarington	Brantford	Ottawa
Mississauga	Hamilton	Thunder Bay
Stratford	Sault Ste. Marie	Barrie
Collingwood	Waterloo	Vaughan
Norfolk	Kitchener	Niagara-on-the-Lake
Orillia	Oakville	Niagara Falls
Timmins	St. Catharines	Thorold
Wasaga Beach	Welland	Kingston
Burlington	Belleville	Sudbury
Fort Erie	Caledon	Whitby
Milton	Guelph	Grimsby
Sarnia	Markham	North Bay
Lincoln	Oshawa	

**Commercial Summary - Motel**

low	mid	high
Chatham-Kent	Ottawa	Cambridge
Clarington	Vaughan	London
Collingwood	Niagara Falls	Thunder Bay
Wasaga Beach	Thorold	Barrie
Fort Erie	Whitby	Niagara-on-the-Lake
Cornwall	North Bay	Kingston
Sault Ste. Marie	Brampton	Sudbury
Welland	Mississauga	Grimsby
Oshawa	Stratford	Norfolk
Cobourg	Orillia	Timmins
Richmond Hill	Burlington	Milton
Amherstburg	Sarnia	Windsor
Kawartha Lakes	Brantford	Hamilton
Leamington	Kitchener	Waterloo
Prince Edward County	St. Catharines	Belleville
Innisfil	Caledon	Guelph
Tay	Markham	Peterborough
Lakeshore	Port Colborne	Pickering
Pelham	St. Thomas	
Wainfleet	Ajax	

## Commercial Comparisons - Summary

Municipality		Relative Tax Burden Ranking Office	Relative Tax Burden Ranking Neighbourhood Shopping	Relative Tax Burden Ranking Hotel	Relative Tax Burden Ranking Motel
Belleville	Eastern	mid	mid	mid	high
Cavan-M-N M	Eastern	low	low		
Cobourg	Eastern	high	high		low
Cornwall	Eastern	high	high	mid	low
Kawartha Lakes	Eastern	low	low		low
Kingston	Eastern	high	mid	high	high
Ottawa	Eastern	high	high	high	mid
Peterborough	Eastern	high	high		high
Prince Edward County	Eastern	low	low		low
Ajax	GTA	high	mid		mid
Aurora	GTA	mid	mid		
Brampton	GTA	mid	high	low	mid
Burlington	GTA	high	mid	low	mid
Caledon	GTA	mid	mid	mid	mid
Clarington	GTA	mid	high	low	low
East Gwillimbury	GTA		low		
Georgina	GTA	low	low		
Halton Hills	GTA	low	mid		
King	GTA	high	low		
Markham	GTA	mid	mid	mid	mid
Milton	GTA	low	mid	low	high
Mississauga	GTA	mid	high	low	mid
Newmarket	GTA	low	mid		
Oakville	GTA	high	mid	mid	
Oshawa	GTA	mid	mid	mid	low
Pickering	GTA	high	high		high
Richmond Hill	GTA	mid	high		low
Toronto (East)	GTA	high	high		
Toronto (North)	GTA		high		
Toronto (South)	GTA	high	high		
Toronto (West)	GTA	high	high		
Vaughan	GTA	mid	high	high	mid
Whitby	GTA	high	mid	high	mid
Whitchurch-Stouffville	GTA	low	low		
Fort Erie	Niagara/Hamilton	low	mid	low	low
Grimsby	Niagara/Hamilton	low	mid	high	high
Hamilton	Niagara/Hamilton	mid	high	mid	high
Lincoln	Niagara/Hamilton		mid	low	
Niagara Falls	Niagara/Hamilton	mid	low	high	mid
Niagara-on-the-Lake	Niagara/Hamilton	low	low	high	high
Pelham	Niagara/Hamilton		mid		low
Port Colborne	Niagara/Hamilton	low	high		mid
St. Catharines	Niagara/Hamilton	low	mid	mid	mid
Thorold	Niagara/Hamilton	mid	low	high	mid
Wainfleet	Niagara/Hamilton				low
Welland	Niagara/Hamilton	low	mid	mid	low
West Lincoln	Niagara/Hamilton		low		

## Commercial Comparisons - Summary (cont'd)

Municipality		Tax Burden Ranking Office	Tax Burden Ranking Neighbourhood Shopping	Tax Burden Ranking Hotel	Tax Burden Ranking Motel
North Bay	North	mid	mid	high	mid
Sault Ste. Marie	North	mid	high	mid	low
Sudbury	North	high	mid	high	high
Thunder Bay	North	high	high	high	high
Timmins	North	low	low	low	high
Barrie	Simcoe/Musk./Duff	mid	high	high	high
Bracebridge	Simcoe/Musk./Duff		low		
Collingwood	Simcoe/Musk./Duff	low	low	low	low
Gravenhurst	Simcoe/Musk./Duff		low		
Huntsville	Simcoe/Musk./Duff		low		
Innisfil	Simcoe/Musk./Duff		low		low
Orangeville	Simcoe/Musk./Duff		mid		
Orillia	Simcoe/Musk./Duff	low	low	low	mid
Tay	Simcoe/Musk./Duff		low		low
Wasaga Beach	Simcoe/Musk./Duff		low	low	low
Amherstburg	SouthWest	low	low		low
Brantford	SouthWest	mid	high	mid	mid
Cambridge	SouthWest	high	high	high	high
Central Elgin	SouthWest	low	low		
Chatham-Kent	SouthWest	mid	high	low	low
Guelph	SouthWest	mid	mid	mid	high
Kitchener	SouthWest	high	mid	mid	mid
Lakeshore	SouthWest		mid		low
Leamington	SouthWest	low	low		low
London	SouthWest	high	high	high	high
Norfolk	SouthWest	low	low	low	high
North Dumfries	SouthWest		low		
Sarnia	SouthWest	low	mid	low	mid
St. Thomas	SouthWest	mid	high		mid
Stratford	SouthWest	high	low	low	mid
Tecumseh	SouthWest	mid	mid		
Waterloo	SouthWest	mid	low	mid	high
Wellesley	SouthWest		low		
Wilmot	SouthWest		mid		
Windsor	SouthWest	high	high	mid	high
Woolwich	SouthWest		high		

**Industrial Comparisons - Standard Industrial**

Industrial - Standard Municipality	CVA Ranking	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey
Huntsville	mid	\$ 0.45	\$ 0.37	\$ 0.82	low
Collingwood	low	\$ 0.35	\$ 0.53	\$ 0.88	low
Kawartha Lakes	low	\$ 0.44	\$ 0.53	\$ 0.97	low
Orillia	low	\$ 0.47	\$ 0.51	\$ 0.98	low
Gravenhurst	mid	\$ 0.58	\$ 0.48	\$ 1.06	low
Kingston	low	\$ 0.62	\$ 0.53	\$ 1.15	low
Bracebridge	mid	\$ 0.66	\$ 0.50	\$ 1.15	low
Barrie	mid	\$ 0.57	\$ 0.58	\$ 1.16	low
North Bay	low	\$ 0.61	\$ 0.57	\$ 1.18	low
St. Thomas	low	\$ 0.62	\$ 0.56	\$ 1.19	low
Port Colborne	low	\$ 0.73	\$ 0.46	\$ 1.20	low
Pelham	low	\$ 0.67	\$ 0.54	\$ 1.22	low
Cornwall	low	\$ 0.74	\$ 0.49	\$ 1.23	low
Cobourg	low	\$ 0.67	\$ 0.62	\$ 1.29	low
Central Elgin	low	\$ 0.67	\$ 0.63	\$ 1.30	low
Norfolk	low	\$ 0.56	\$ 0.77	\$ 1.33	low
Fort Erie	low	\$ 0.76	\$ 0.61	\$ 1.38	low
Kitchener	low	\$ 0.74	\$ 0.70	\$ 1.44	low
West Lincoln	low	\$ 0.82	\$ 0.64	\$ 1.46	low
King	high	\$ 0.58	\$ 0.91	\$ 1.49	low
Welland	low	\$ 0.99	\$ 0.61	\$ 1.60	low
Amherstburg	mid	\$ 0.76	\$ 0.86	\$ 1.61	low
Belleville	low	\$ 1.04	\$ 0.61	\$ 1.65	low
Sarnia	low	\$ 0.90	\$ 0.76	\$ 1.67	low
Thorold	low	\$ 0.96	\$ 0.77	\$ 1.73	low
Richmond Hill	high	\$ 0.65	\$ 1.09	\$ 1.74	low
Niagara-on-the-Lake	mid	\$ 0.84	\$ 0.92	\$ 1.76	low
Halton Hills	mid	\$ 0.84	\$ 0.94	\$ 1.77	mid
London	low	\$ 0.95	\$ 0.83	\$ 1.78	mid
Vaughan	high	\$ 0.67	\$ 1.13	\$ 1.81	mid
Whitchurch-Stouffville	high	\$ 0.68	\$ 1.13	\$ 1.81	mid
Sault Ste.Marie	low	\$ 1.13	\$ 0.71	\$ 1.84	mid
Peterborough	low	\$ 0.96	\$ 0.89	\$ 1.85	mid
Lincoln	low	\$ 1.00	\$ 0.85	\$ 1.86	mid
Leamington	mid	\$ 0.97	\$ 0.91	\$ 1.88	mid
Guelph	mid	\$ 0.95	\$ 0.94	\$ 1.88	mid
Prince Edward County	high	\$ 0.71	\$ 1.18	\$ 1.89	mid
Orangeville	mid	\$ 0.98	\$ 0.92	\$ 1.90	mid
Lakeshore	mid	\$ 0.80	\$ 1.12	\$ 1.91	mid
Waterloo	mid	\$ 0.97	\$ 0.94	\$ 1.91	mid
Innisfil	high	\$ 0.66	\$ 1.27	\$ 1.93	mid
Clarington	mid	\$ 1.08	\$ 0.86	\$ 1.94	mid
Cavan-M-N M	mid	\$ 0.88	\$ 1.08	\$ 1.96	mid



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

Industrial - Standard Municipality	CVA Ranking	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey
Woolwich	mid	\$ 0.87	\$ 1.10	\$ 1.97	mid
Cambridge	mid	\$ 1.03	\$ 0.96	\$ 1.99	mid
Grimsby	mid	\$ 1.11	\$ 0.90	\$ 2.01	mid
Aurora	high	\$ 0.83	\$ 1.23	\$ 2.06	mid
Tecumseh	high	\$ 0.88	\$ 1.19	\$ 2.07	mid
Newmarket	high	\$ 0.84	\$ 1.23	\$ 2.07	mid
Brampton	high	\$ 0.87	\$ 1.20	\$ 2.07	mid
East Gwillimbury	high	\$ 0.82	\$ 1.25	\$ 2.07	mid
Wilmot	mid	\$ 0.98	\$ 1.10	\$ 2.08	mid
Timmins	low	\$ 1.31	\$ 0.81	\$ 2.12	mid
Ajax	mid	\$ 1.18	\$ 0.95	\$ 2.13	mid
Oshawa	mid	\$ 1.33	\$ 0.81	\$ 2.14	high
Burlington	high	\$ 1.04	\$ 1.11	\$ 2.15	high
Niagara Falls	mid	\$ 1.23	\$ 0.94	\$ 2.17	high
Caledon	high	\$ 0.78	\$ 1.40	\$ 2.17	high
Pickering	high	\$ 1.20	\$ 0.99	\$ 2.20	high
Brantford	low	\$ 1.30	\$ 0.91	\$ 2.21	high
Wainfleet	mid	\$ 1.30	\$ 0.93	\$ 2.22	high
Tay	high	\$ 0.84	\$ 1.39	\$ 2.23	high
Stratford	low	\$ 1.23	\$ 1.00	\$ 2.23	high
Hamilton	mid	\$ 1.55	\$ 0.72	\$ 2.26	high
Mississauga	high	\$ 0.87	\$ 1.39	\$ 2.27	high
Whitby	high	\$ 1.29	\$ 1.03	\$ 2.33	high
Markham	high	\$ 0.87	\$ 1.46	\$ 2.33	high
Thunder Bay	low	\$ 1.27	\$ 1.10	\$ 2.36	high
Oakville	high	\$ 1.11	\$ 1.26	\$ 2.37	high
St. Catharines	mid	\$ 1.41	\$ 0.99	\$ 2.40	high
Toronto (South)	high	\$ 1.28	\$ 1.14	\$ 2.42	high
Georgina	high	\$ 1.13	\$ 1.35	\$ 2.48	high
Toronto (North)	high	\$ 1.32	\$ 1.17	\$ 2.49	high
Milton	high	\$ 1.09	\$ 1.41	\$ 2.50	high
Sudbury	mid	\$ 1.54	\$ 0.98	\$ 2.52	high
North Dumfries	high	\$ 1.08	\$ 1.46	\$ 2.54	high
Ottawa	high	\$ 1.50	\$ 1.35	\$ 2.85	high
Windsor	mid	\$ 1.71	\$ 1.18	\$ 2.89	high
Chatham-Kent	mid	\$ 1.70	\$ 1.21	\$ 2.92	high
Toronto (West)	high	\$ 1.56	\$ 1.38	\$ 2.94	high
Toronto (East)	high	\$ 1.97	\$ 1.75	\$ 3.72	high
Average		\$ 0.96	\$ 0.95	\$ 1.91	
Median		\$ 0.90	\$ 0.94	\$ 1.93	
Min		\$ 0.35	\$ 0.37	\$ 0.82	
Max		\$ 1.97	\$ 1.75	\$ 3.72	

***Industrial Comparisons - Standard Industrial***

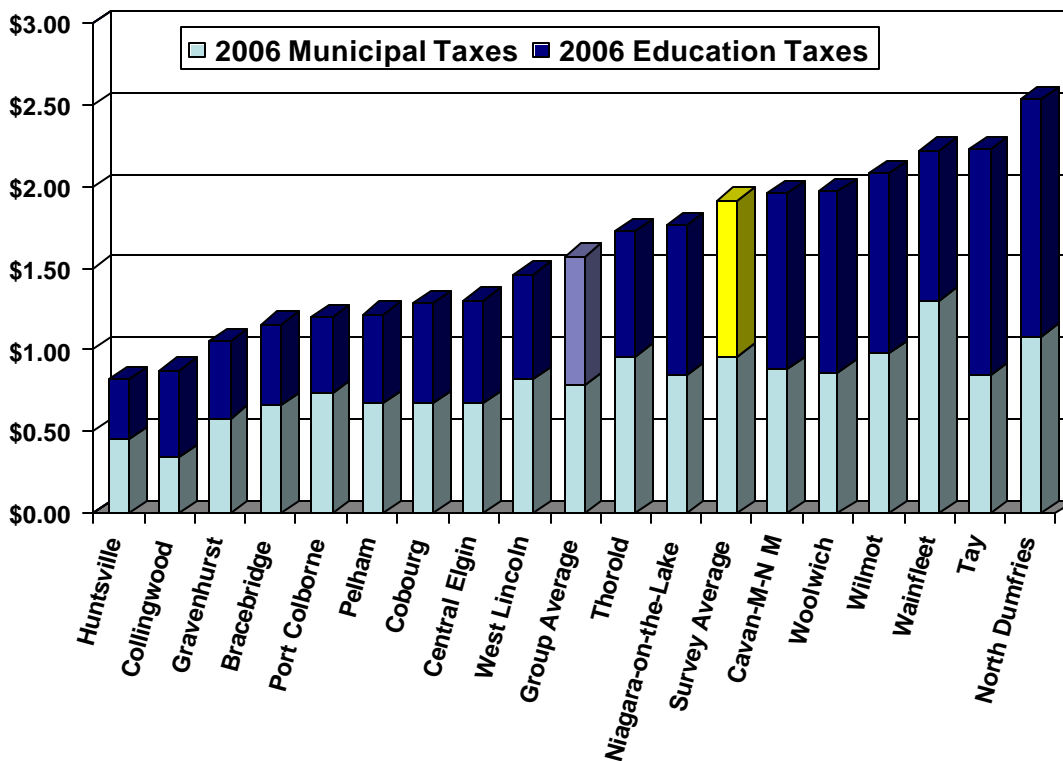
- 78 of the 80 municipalities are represented in the standard industrial comparison
- The standard industrial properties have an average current value assessment per square foot of \$45 with a range of \$17 to \$92 per square foot
- Education rates are determined by the Province and are not uniform - as such, the addition of industrial education rates changes the relative position of properties
- The average total taxes of the survey is \$1.91 per square foot

**Standard Industrial Comparisons—by Population Group**

**Standard Industrial Property Taxes - Municipalities with populations less than 20,000**

**Taxes per Sq. Ft.**

Industrial - Standard Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey	Average Per Population Range
Huntsville	\$ 0.45	\$ 0.37	\$ 0.82	low	
Collingwood	\$ 0.35	\$ 0.53	\$ 0.88	low	
Gravenhurst	\$ 0.58	\$ 0.48	\$ 1.06	low	
Bracebridge	\$ 0.66	\$ 0.50	\$ 1.15	low	
Port Colborne	\$ 0.73	\$ 0.46	\$ 1.20	low	
Pelham	\$ 0.67	\$ 0.54	\$ 1.22	low	
Cobourg	\$ 0.67	\$ 0.62	\$ 1.29	low	
Central Elgin	\$ 0.67	\$ 0.63	\$ 1.30	low	
West Lincoln	\$ 0.82	\$ 0.64	\$ 1.46	low	
Thorold	\$ 0.96	\$ 0.77	\$ 1.73	low	
Niagara-on-the-Lake	\$ 0.84	\$ 0.92	\$ 1.76	low	
Cavan-M-N M	\$ 0.88	\$ 1.08	\$ 1.96	mid	
Woolwich	\$ 0.87	\$ 1.10	\$ 1.97	mid	
Wilmot	\$ 0.98	\$ 1.10	\$ 2.08	mid	
Wainfleet	\$ 1.30	\$ 0.93	\$ 2.22	high	
Tay	\$ 0.84	\$ 1.39	\$ 2.23	high	
North Dumfries	\$ 1.08	\$ 1.46	\$ 2.54	high	\$ 1.58

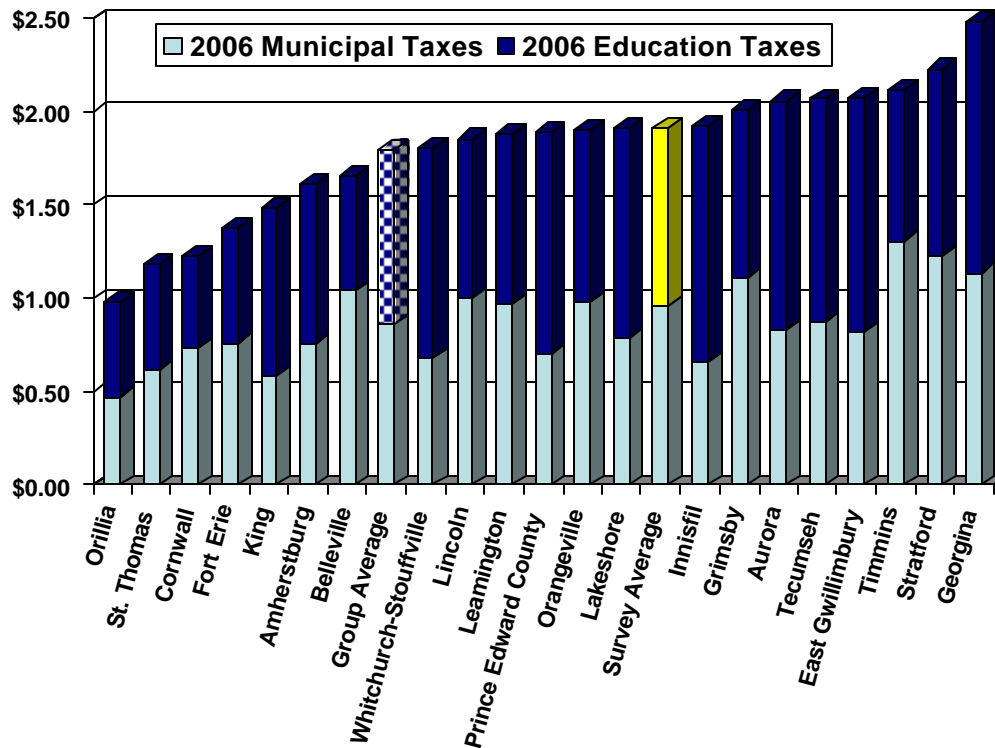


Standard Industrial Comparisons—by Population Group

Standard Industrial Property Taxes - Municipalities with populations between 20,000– 49,999

Taxes per Sq. Ft.

Industrial - Standard Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey	Average Per Population Range
Orillia	\$ 0.47	\$ 0.51	\$ 0.98	low	
St. Thomas	\$ 0.62	\$ 0.56	\$ 1.19	low	
Cornwall	\$ 0.74	\$ 0.49	\$ 1.23	low	
Fort Erie	\$ 0.76	\$ 0.61	\$ 1.38	low	
King	\$ 0.58	\$ 0.91	\$ 1.49	low	
Amherstburg	\$ 0.76	\$ 0.86	\$ 1.61	low	
Belleville	\$ 1.04	\$ 0.61	\$ 1.65	low	
Whitchurch-Stouffville	\$ 0.68	\$ 1.13	\$ 1.81	mid	
Lincoln	\$ 1.00	\$ 0.85	\$ 1.86	mid	
Leamington	\$ 0.97	\$ 0.91	\$ 1.88	mid	
Prince Edward County	\$ 0.71	\$ 1.18	\$ 1.89	mid	
Orangeville	\$ 0.98	\$ 0.92	\$ 1.90	mid	
Lakeshore	\$ 0.80	\$ 1.12	\$ 1.91	mid	
Innisfil	\$ 0.66	\$ 1.27	\$ 1.93	mid	
Grimsby	\$ 1.11	\$ 0.90	\$ 2.01	mid	
Aurora	\$ 0.83	\$ 1.23	\$ 2.06	mid	
Tecumseh	\$ 0.88	\$ 1.19	\$ 2.07	mid	
East Gwillimbury	\$ 0.82	\$ 1.25	\$ 2.07	mid	
Timmins	\$ 1.31	\$ 0.81	\$ 2.12	mid	
Stratford	\$ 1.23	\$ 1.00	\$ 2.23	high	
Georgina	\$ 1.13	\$ 1.35	\$ 2.48	high	\$ 1.80

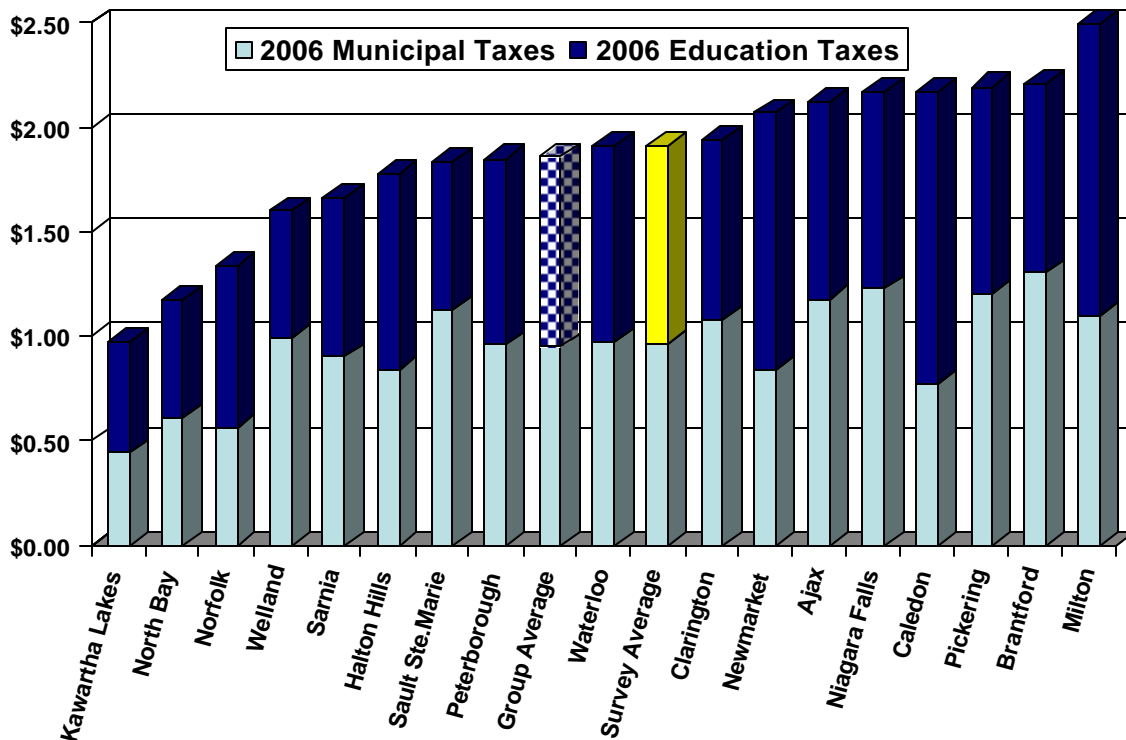


**Standard Industrial Comparisons —by Population Group**

**Standard Industrial Property Taxes - Municipalities with populations between 50,000– 99,999**

**Taxes per Sq. Ft.**

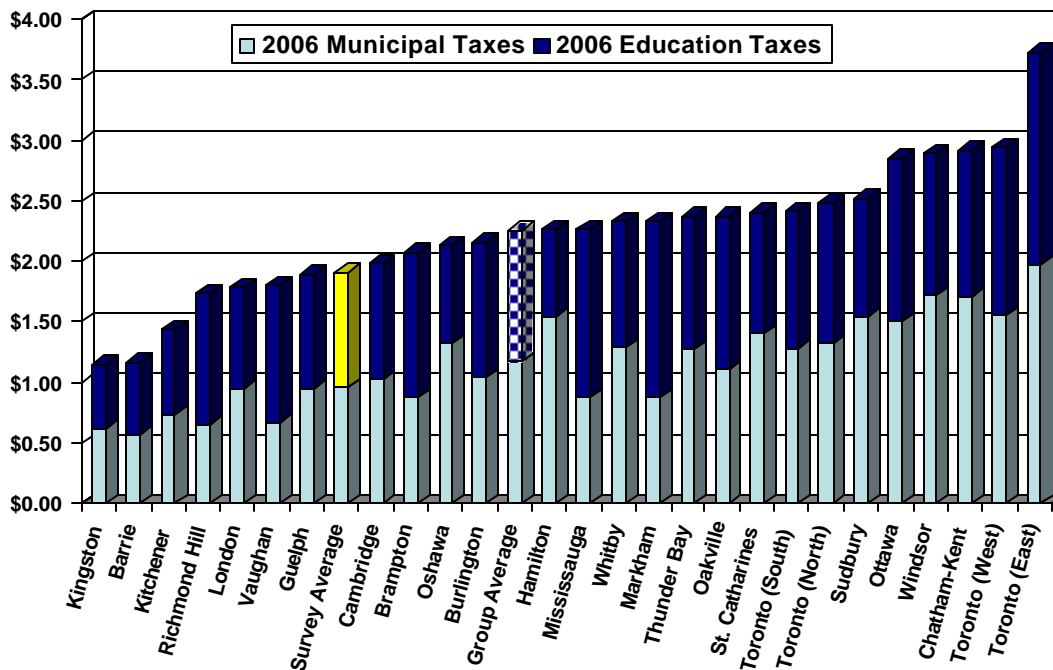
Industrial - Standard Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey	Average Per Population Range
Kawartha Lakes	\$ 0.44	\$ 0.53	\$ 0.97	low	
North Bay	\$ 0.61	\$ 0.57	\$ 1.18	low	
Norfolk	\$ 0.56	\$ 0.77	\$ 1.33	low	
Welland	\$ 0.99	\$ 0.61	\$ 1.60	low	
Sarnia	\$ 0.90	\$ 0.76	\$ 1.67	low	
Halton Hills	\$ 0.84	\$ 0.94	\$ 1.77	mid	
Sault Ste.Marie	\$ 1.13	\$ 0.71	\$ 1.84	mid	
Peterborough	\$ 0.96	\$ 0.89	\$ 1.85	mid	
Waterloo	\$ 0.97	\$ 0.94	\$ 1.91	mid	
Clarington	\$ 1.08	\$ 0.86	\$ 1.94	mid	
Newmarket	\$ 0.84	\$ 1.23	\$ 2.07	mid	
Ajax	\$ 1.18	\$ 0.95	\$ 2.13	mid	
Niagara Falls	\$ 1.23	\$ 0.94	\$ 2.17	high	
Caledon	\$ 0.78	\$ 1.40	\$ 2.17	high	
Pickering	\$ 1.20	\$ 0.99	\$ 2.20	high	
Brantford	\$ 1.30	\$ 0.91	\$ 2.21	high	
Milton	\$ 1.09	\$ 1.41	\$ 2.50	high	\$ 1.85



**Standard Industrial Comparisons—by Population Group**

**Standard Industrial Property Taxes - Municipalities with populations 100,000+  
Taxes per Sq. Ft.**

Industrial - Standard Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey	Average Per Population Range
Kingston	\$ 0.62	\$ 0.53	\$ 1.15	low	
Barrie	\$ 0.57	\$ 0.58	\$ 1.16	low	
Kitchener	\$ 0.74	\$ 0.70	\$ 1.44	low	
Richmond Hill	\$ 0.65	\$ 1.09	\$ 1.74	low	
London	\$ 0.95	\$ 0.83	\$ 1.78	mid	
Vaughan	\$ 0.67	\$ 1.13	\$ 1.81	mid	
Guelph	\$ 0.95	\$ 0.94	\$ 1.88	mid	
Cambridge	\$ 1.03	\$ 0.96	\$ 1.99	mid	
Brampton	\$ 0.87	\$ 1.20	\$ 2.07	mid	
Oshawa	\$ 1.33	\$ 0.81	\$ 2.14	high	
Burlington	\$ 1.04	\$ 1.11	\$ 2.15	high	
Hamilton	\$ 1.55	\$ 0.72	\$ 2.26	high	
Mississauga	\$ 0.87	\$ 1.39	\$ 2.27	high	
Whitby	\$ 1.29	\$ 1.03	\$ 2.33	high	
Markham	\$ 0.87	\$ 1.46	\$ 2.33	high	
Thunder Bay	\$ 1.27	\$ 1.10	\$ 2.36	high	
Oakville	\$ 1.11	\$ 1.26	\$ 2.37	high	
St. Catharines	\$ 1.41	\$ 0.99	\$ 2.40	high	
Toronto (South)	\$ 1.28	\$ 1.14	\$ 2.42	high	
Toronto (North)	\$ 1.32	\$ 1.17	\$ 2.49	high	
Sudbury	\$ 1.54	\$ 0.98	\$ 2.52	high	
Ottawa	\$ 1.50	\$ 1.35	\$ 2.85	high	
Windsor	\$ 1.71	\$ 1.18	\$ 2.89	high	
Chatham-Kent	\$ 1.70	\$ 1.21	\$ 2.92	high	
Toronto (West)	\$ 1.56	\$ 1.38	\$ 2.94	high	
Toronto (East)	\$ 1.97	\$ 1.75	\$ 3.72	high	\$ 2.24



## Standard Industrial Comparisons—by Location

Industrial - Standard		2006	2006	2006 Total	Ranking	Location
Municipality	Location	Municipal Taxes per sq. ft.	Education Taxes per sq. ft.	Taxes per sq. ft.	Against Total Survey	Average
Huntsville	Simcoe/Musk./Duff	\$ 0.45	\$ 0.37	\$ 0.82	low	\$ 1.35
Collingwood	Simcoe/Musk./Duff	\$ 0.35	\$ 0.53	\$ 0.88	low	
Orillia	Simcoe/Musk./Duff	\$ 0.47	\$ 0.51	\$ 0.98	low	
Gravenhurst	Simcoe/Musk./Duff	\$ 0.58	\$ 0.48	\$ 1.06	low	
Bracebridge	Simcoe/Musk./Duff	\$ 0.66	\$ 0.50	\$ 1.15	low	
Barrie	Simcoe/Musk./Duff	\$ 0.57	\$ 0.58	\$ 1.16	low	
Orangeville	Simcoe/Musk./Duff	\$ 0.98	\$ 0.92	\$ 1.90	mid	
Innisfil	Simcoe/Musk./Duff	\$ 0.66	\$ 1.27	\$ 1.93	mid	
Tay	Simcoe/Musk./Duff	\$ 0.84	\$ 1.39	\$ 2.23	high	

Industrial - Standard		2006	2006	2006 Total	Ranking	Location
Municipality	Location	Municipal Taxes per sq. ft.	Education Taxes per sq. ft.	Taxes per sq. ft.	Against Total Survey	Average
Kawartha Lakes	Eastern	\$ 0.44	\$ 0.53	\$ 0.97	low	\$ 1.65
Kingston	Eastern	\$ 0.62	\$ 0.53	\$ 1.15	low	
Cornwall	Eastern	\$ 0.74	\$ 0.49	\$ 1.23	low	
Cobourg	Eastern	\$ 0.67	\$ 0.62	\$ 1.29	low	
Belleville	Eastern	\$ 1.04	\$ 0.61	\$ 1.65	low	
Peterborough	Eastern	\$ 0.96	\$ 0.89	\$ 1.85	mid	
Prince Edward County	Eastern	\$ 0.71	\$ 1.18	\$ 1.89	mid	
Cavan-M-N M	Eastern	\$ 0.88	\$ 1.08	\$ 1.96	mid	
Ottawa	Eastern	\$ 1.50	\$ 1.35	\$ 2.85	high	

Industrial - Standard		2006	2006	2006 Total	Ranking	Location
Municipality	Location	Municipal Taxes per sq. ft.	Education Taxes per sq. ft.	Taxes per sq. ft.	Against Total Survey	Average
Port Colborne	Niagara/Hamilton	\$ 0.73	\$ 0.46	\$ 1.20	low	\$ 1.79
Pelham	Niagara/Hamilton	\$ 0.67	\$ 0.54	\$ 1.22	low	
Fort Erie	Niagara/Hamilton	\$ 0.76	\$ 0.61	\$ 1.38	low	
West Lincoln	Niagara/Hamilton	\$ 0.82	\$ 0.64	\$ 1.46	low	
Welland	Niagara/Hamilton	\$ 0.99	\$ 0.61	\$ 1.60	low	
Thorold	Niagara/Hamilton	\$ 0.96	\$ 0.77	\$ 1.73	low	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 0.84	\$ 0.92	\$ 1.76	low	
Lincoln	Niagara/Hamilton	\$ 1.00	\$ 0.85	\$ 1.86	mid	
Grimsby	Niagara/Hamilton	\$ 1.11	\$ 0.90	\$ 2.01	mid	
Niagara Falls	Niagara/Hamilton	\$ 1.23	\$ 0.94	\$ 2.17	high	
Wainfleet	Niagara/Hamilton	\$ 1.30	\$ 0.93	\$ 2.22	high	
Hamilton	Niagara/Hamilton	\$ 1.55	\$ 0.72	\$ 2.26	high	
St. Catharines	Niagara/Hamilton	\$ 1.41	\$ 0.99	\$ 2.40	high	

Standard Industrial Comparisons—by Location (cont'd)

Industrial - Standard		2006	2006	2006 Total	Ranking	Location
Municipality	Location	Municipal Taxes per sq. ft.	Education Taxes per sq. ft.	Taxes per sq. ft.	Against Total Survey	Average
St. Thomas	SouthWest	\$ 0.62	\$ 0.56	\$ 1.19	low	\$ 1.94
Central Elgin	SouthWest	\$ 0.67	\$ 0.63	\$ 1.30	low	
Norfolk	SouthWest	\$ 0.56	\$ 0.77	\$ 1.33	low	
Kitchener	SouthWest	\$ 0.74	\$ 0.70	\$ 1.44	low	
Amherstburg	SouthWest	\$ 0.76	\$ 0.86	\$ 1.61	low	
Sarnia	SouthWest	\$ 0.90	\$ 0.76	\$ 1.67	low	
London	SouthWest	\$ 0.95	\$ 0.83	\$ 1.78	mid	
Leamington	SouthWest	\$ 0.97	\$ 0.91	\$ 1.88	mid	
Guelph	SouthWest	\$ 0.95	\$ 0.94	\$ 1.88	mid	
Lakeshore	SouthWest	\$ 0.80	\$ 1.12	\$ 1.91	mid	
Waterloo	SouthWest	\$ 0.97	\$ 0.94	\$ 1.91	mid	
Woolwich	SouthWest	\$ 0.87	\$ 1.10	\$ 1.97	mid	
Cambridge	SouthWest	\$ 1.03	\$ 0.96	\$ 1.99	mid	
Tecumseh	SouthWest	\$ 0.88	\$ 1.19	\$ 2.07	mid	
Wilmot	SouthWest	\$ 0.98	\$ 1.10	\$ 2.08	mid	
Brantford	SouthWest	\$ 1.30	\$ 0.91	\$ 2.21	high	
Stratford	SouthWest	\$ 1.23	\$ 1.00	\$ 2.23	high	
North Dumfries	SouthWest	\$ 1.08	\$ 1.46	\$ 2.54	high	
Windsor	SouthWest	\$ 1.71	\$ 1.18	\$ 2.89	high	
Chatham-Kent	SouthWest	\$ 1.70	\$ 1.21	\$ 2.92	high	

Industrial - Standard		2006	2006	2006 Total	Ranking	Location
Municipality	Location	Municipal Taxes per sq. ft.	Education Taxes per sq. ft.	Taxes per sq. ft.	Against Total Survey	Average
North Bay	North	\$ 0.61	\$ 0.57	\$ 1.18	low	\$ 2.00
Sault Ste. Marie	North	\$ 1.13	\$ 0.71	\$ 1.84	mid	
Timmins	North	\$ 1.31	\$ 0.81	\$ 2.12	mid	
Thunder Bay	North	\$ 1.27	\$ 1.10	\$ 2.36	high	
Sudbury	North	\$ 1.54	\$ 0.98	\$ 2.52	high	



## Standard Industrial Comparisons—by Location (cont'd)

Industrial - Standard Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Ranking Against Total Survey	Location Average
King	GTA	\$ 0.58	\$ 0.91	\$ 1.49	low	
Richmond Hill	GTA	\$ 0.65	\$ 1.09	\$ 1.74	low	
Halton Hills	GTA	\$ 0.84	\$ 0.94	\$ 1.77	mid	
Vaughan	GTA	\$ 0.67	\$ 1.13	\$ 1.81	mid	
Whitchurch-Stouffville	GTA	\$ 0.68	\$ 1.13	\$ 1.81	mid	
Clarington	GTA	\$ 1.08	\$ 0.86	\$ 1.94	mid	
Aurora	GTA	\$ 0.83	\$ 1.23	\$ 2.06	mid	
Newmarket	GTA	\$ 0.84	\$ 1.23	\$ 2.07	mid	
Brampton	GTA	\$ 0.87	\$ 1.20	\$ 2.07	mid	
East Gwillimbury	GTA	\$ 0.82	\$ 1.25	\$ 2.07	mid	
Ajax	GTA	\$ 1.18	\$ 0.95	\$ 2.13	mid	
Oshawa	GTA	\$ 1.33	\$ 0.81	\$ 2.14	high	
Burlington	GTA	\$ 1.04	\$ 1.11	\$ 2.15	high	
Caledon	GTA	\$ 0.78	\$ 1.40	\$ 2.17	high	
Pickering	GTA	\$ 1.20	\$ 0.99	\$ 2.20	high	
Mississauga	GTA	\$ 0.87	\$ 1.39	\$ 2.27	high	
Whitby	GTA	\$ 1.29	\$ 1.03	\$ 2.33	high	
Markham	GTA	\$ 0.87	\$ 1.46	\$ 2.33	high	
Oakville	GTA	\$ 1.11	\$ 1.26	\$ 2.37	high	
Toronto (South)	GTA	\$ 1.28	\$ 1.14	\$ 2.42	high	
Georgina	GTA	\$ 1.13	\$ 1.35	\$ 2.48	high	
Toronto (North)	GTA	\$ 1.32	\$ 1.17	\$ 2.49	high	
Milton	GTA	\$ 1.09	\$ 1.41	\$ 2.50	high	
Toronto (West)	GTA	\$ 1.56	\$ 1.38	\$ 2.94	high	
Toronto (East)	GTA	\$ 1.97	\$ 1.75	\$ 3.72	high	\$ 2.22

## Large Industrial Comparisons

Municipality	CVA Ranking	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking
Norfolk	low	\$ 0.18	\$ 0.24	\$ 0.42	low
West Lincoln	low	\$ 0.32	\$ 0.26	\$ 0.58	low
Clarington	low	\$ 0.32	\$ 0.26	\$ 0.58	low
Fort Erie	low	\$ 0.39	\$ 0.32	\$ 0.71	low
Kawartha Lakes	low	\$ 0.33	\$ 0.39	\$ 0.72	low
Amherstburg	low	\$ 0.37	\$ 0.41	\$ 0.78	low
Toronto (South)	low	\$ 0.45	\$ 0.40	\$ 0.85	low
North Bay	mid	\$ 0.44	\$ 0.41	\$ 0.85	low
Kingston	low	\$ 0.48	\$ 0.41	\$ 0.90	low
Niagara-on-the-Lake	low	\$ 0.43	\$ 0.47	\$ 0.90	low
Welland	low	\$ 0.57	\$ 0.37	\$ 0.94	low
Chatham-Kent	low	\$ 0.60	\$ 0.42	\$ 1.02	low
Niagara Falls	low	\$ 0.59	\$ 0.45	\$ 1.04	low
St. Thomas	low	\$ 0.55	\$ 0.50	\$ 1.05	low
Stratford	low	\$ 0.58	\$ 0.47	\$ 1.05	low
Barrie	high	\$ 0.54	\$ 0.55	\$ 1.08	low
East Gwillimbury	high	\$ 0.45	\$ 0.67	\$ 1.12	low
Oshawa	low	\$ 0.69	\$ 0.43	\$ 1.12	low
Tecumseh	mid	\$ 0.36	\$ 0.76	\$ 1.12	low
Kitchener	mid	\$ 0.59	\$ 0.56	\$ 1.16	low
Whitchurch-Stouffville	high	\$ 0.46	\$ 0.75	\$ 1.21	low
St. Catharines	low	\$ 0.71	\$ 0.50	\$ 1.21	low
Brampton	high	\$ 0.51	\$ 0.71	\$ 1.22	mid
Hamilton	low	\$ 0.90	\$ 0.33	\$ 1.23	mid
Sarnia	low	\$ 0.67	\$ 0.57	\$ 1.24	mid
Cornwall	low	\$ 0.75	\$ 0.50	\$ 1.24	mid
Orangeville	mid	\$ 0.64	\$ 0.60	\$ 1.24	mid
Toronto (East)	mid	\$ 0.66	\$ 0.59	\$ 1.25	mid
Collingwood	mid	\$ 0.50	\$ 0.77	\$ 1.27	mid
Aurora	high	\$ 0.51	\$ 0.76	\$ 1.27	mid
Thorold	mid	\$ 0.72	\$ 0.57	\$ 1.29	mid
Markham	high	\$ 0.49	\$ 0.81	\$ 1.30	mid
Vaughan	high	\$ 0.49	\$ 0.82	\$ 1.31	mid
Orillia	high	\$ 0.62	\$ 0.69	\$ 1.32	mid
Richmond Hill	high	\$ 0.50	\$ 0.83	\$ 1.33	mid
Cambridge	mid	\$ 0.70	\$ 0.65	\$ 1.35	mid
Belleville	low	\$ 0.85	\$ 0.50	\$ 1.35	mid
Cobourg	low	\$ 0.72	\$ 0.67	\$ 1.39	mid
Toronto (West)	mid	\$ 0.74	\$ 0.66	\$ 1.40	mid
Pickering	mid	\$ 0.76	\$ 0.64	\$ 1.40	mid
Guelph	mid	\$ 0.71	\$ 0.70	\$ 1.41	mid
Ajax	mid	\$ 0.78	\$ 0.64	\$ 1.42	mid
Waterloo	mid	\$ 0.73	\$ 0.70	\$ 1.43	mid
Milton	high	\$ 0.63	\$ 0.84	\$ 1.47	mid

**Large Industrial Comparisons Cont'd**

Municipality	CVA Ranking	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking
Woolwich	mid	\$ 0.65	\$ 0.83	\$ 1.48	high
Newmarket	high	\$ 0.61	\$ 0.90	\$ 1.51	high
Sault Ste. Marie	low	\$ 0.93	\$ 0.58	\$ 1.51	high
Port Colborne	mid	\$ 0.95	\$ 0.60	\$ 1.55	high
Mississauga	high	\$ 0.61	\$ 0.98	\$ 1.59	high
Peterborough	mid	\$ 0.84	\$ 0.78	\$ 1.62	high
Oakville	high	\$ 0.75	\$ 0.87	\$ 1.63	high
Halton Hills	high	\$ 0.77	\$ 0.86	\$ 1.64	high
London	mid	\$ 0.87	\$ 0.77	\$ 1.64	high
Leamington	mid	\$ 0.85	\$ 0.81	\$ 1.66	high
Caledon	high	\$ 0.62	\$ 1.11	\$ 1.73	high
Thunder Bay	mid	\$ 0.93	\$ 0.81	\$ 1.73	high
Whitby	high	\$ 0.97	\$ 0.79	\$ 1.75	high
Brantford	mid	\$ 1.06	\$ 0.73	\$ 1.79	high
Grimsby	mid	\$ 1.00	\$ 0.81	\$ 1.81	high
Burlington	high	\$ 0.92	\$ 0.98	\$ 1.91	high
Ottawa	high	\$ 1.01	\$ 0.91	\$ 1.92	high
Windsor	mid	\$ 1.16	\$ 0.86	\$ 2.02	high
Lakeshore	high	\$ 0.91	\$ 1.28	\$ 2.19	high
Sudbury	mid	\$ 1.43	\$ 0.91	\$ 2.34	high
Timmins	high	\$ 1.71	\$ 1.06	\$ 2.76	high
<b>Average</b>		\$ 0.69	\$ 0.66	\$ 1.34	
<b>Median</b>		\$ 0.65	\$ 0.67	\$ 1.31	
<b>Min</b>		\$ 0.18	\$ 0.24	\$ 0.42	
<b>Max</b>		\$ 1.71	\$ 1.28	\$ 2.76	

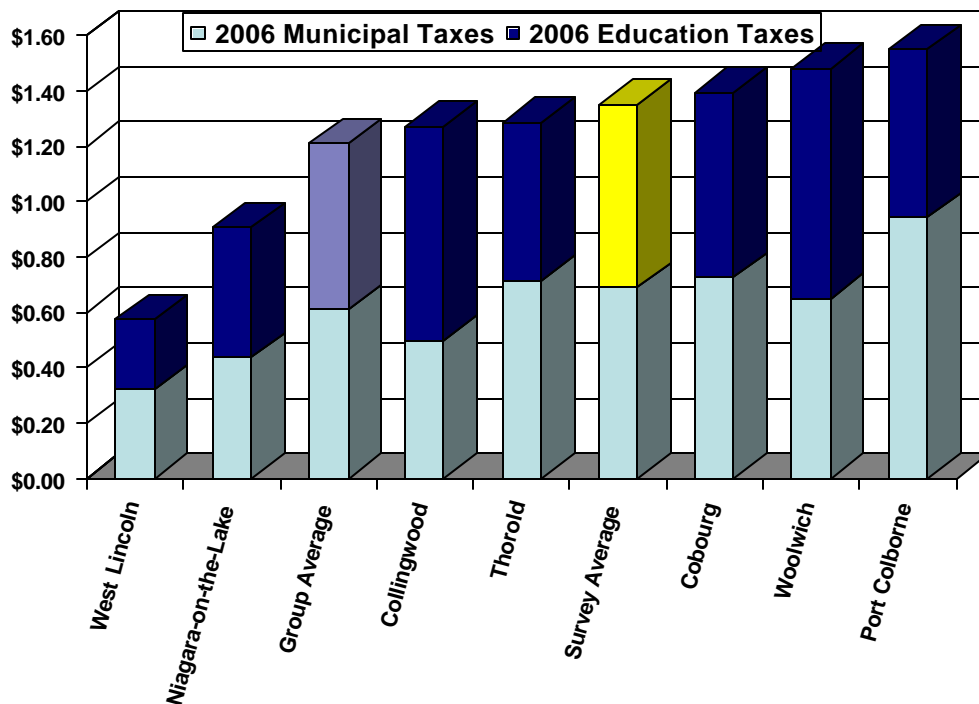
**Trends and Observations - Large Industrial**

- 65 of the 80 municipalities were represented in the Large Industrial comparison
- Of the municipalities surveyed, Hamilton, Sudbury, Chatham-Kent, Ottawa, Windsor, Timmins, Thunder Bay, Lambton, St. Thomas, Sault Ste. Marie, the Regions of Niagara and Durham and the County of Essex established a large industrial class
- The average current value assessment for large industrial properties in the survey is \$29, with a range from \$10 to \$63
- The average square footage of properties included in the survey is 329,000
- The average total taxes in this class is \$1.34 per square foot

**Large Industrial Comparisons—by Population Group**

**Large Industrial - Municipalities with populations less than 20,000  
Taxes per Sq. Ft.**

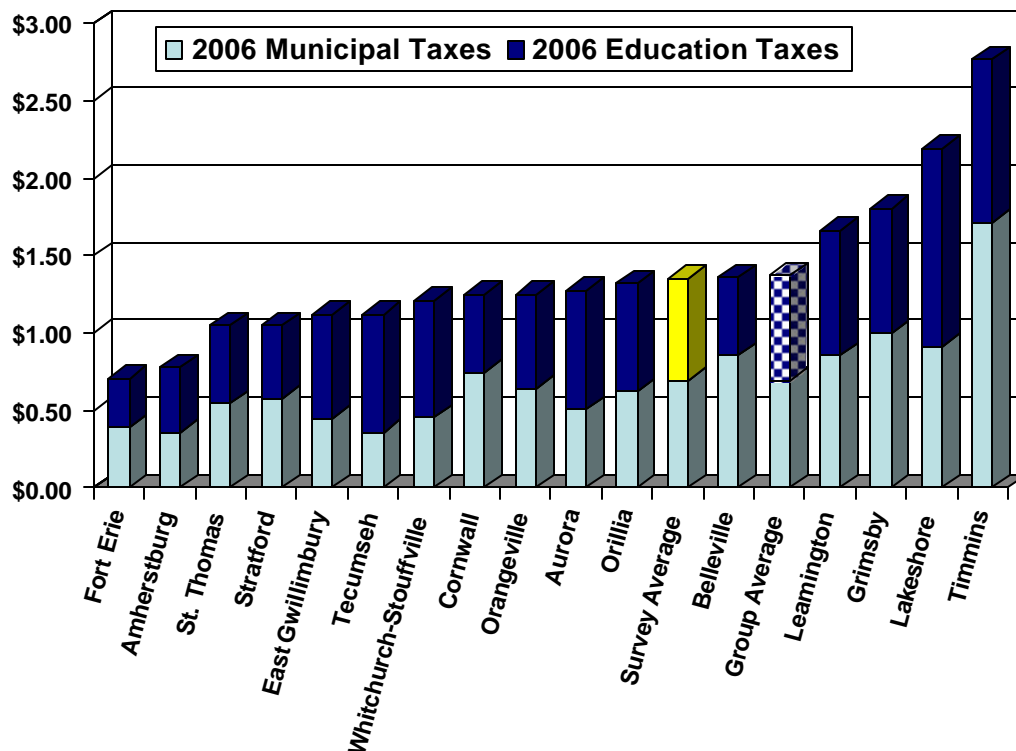
Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Average Per Population Range
West Lincoln	\$ 0.32	\$ 0.26	\$ 0.58	low	
Niagara-on-the-Lake	\$ 0.43	\$ 0.47	\$ 0.90	low	
Collingwood	\$ 0.50	\$ 0.77	\$ 1.27	mid	
Thorold	\$ 0.72	\$ 0.57	\$ 1.29	mid	
Cobourg	\$ 0.72	\$ 0.67	\$ 1.39	mid	
Woolwich	\$ 0.65	\$ 0.83	\$ 1.48	high	
Port Colborne	\$ 0.95	\$ 0.60	\$ 1.55	high	\$ 1.21



**Large Industrial Comparisons —by Population Group**

**Large Industrial - Municipalities with populations between 20,000-49,999  
Taxes per Sq. Ft.**

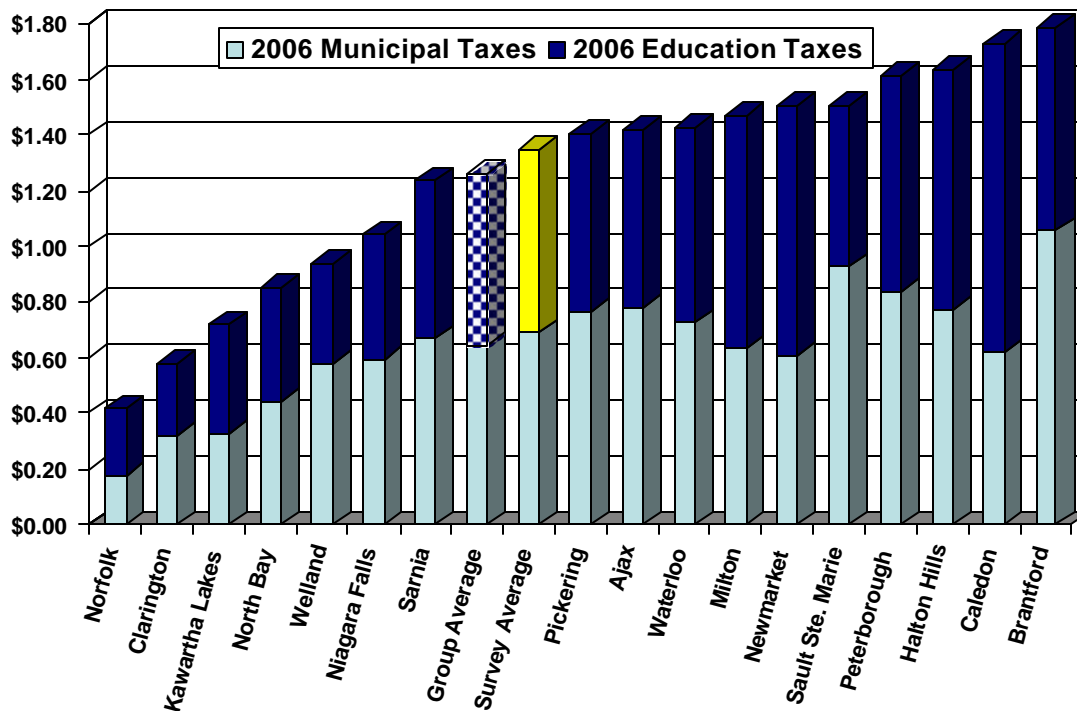
Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Average Per Population Range
Fort Erie	\$ 0.39	\$ 0.32	\$ 0.71	low	
Amherstburg	\$ 0.37	\$ 0.41	\$ 0.78	low	
St. Thomas	\$ 0.55	\$ 0.50	\$ 1.05	low	
Stratford	\$ 0.58	\$ 0.47	\$ 1.05	low	
East Gwillimbury	\$ 0.45	\$ 0.67	\$ 1.12	low	
Tecumseh	\$ 0.36	\$ 0.76	\$ 1.12	low	
Whitchurch-Stouffville	\$ 0.46	\$ 0.75	\$ 1.21	low	
Cornwall	\$ 0.75	\$ 0.50	\$ 1.24	mid	
Orangeville	\$ 0.64	\$ 0.60	\$ 1.24	mid	
Aurora	\$ 0.51	\$ 0.76	\$ 1.27	mid	
Orillia	\$ 0.62	\$ 0.69	\$ 1.32	mid	
Belleville	\$ 0.85	\$ 0.50	\$ 1.35	mid	
Leamington	\$ 0.85	\$ 0.81	\$ 1.66	high	
Grimsby	\$ 1.00	\$ 0.81	\$ 1.81	high	
Lakeshore	\$ 0.91	\$ 1.28	\$ 2.19	high	
Timmins	\$ 1.71	\$ 1.06	\$ 2.76	high	\$ 1.37



**Large Industrial Comparisons —by Population Group**

**Large Industrial - Municipalities with populations between 50,000-99,999  
Taxes per Sq. Ft.**

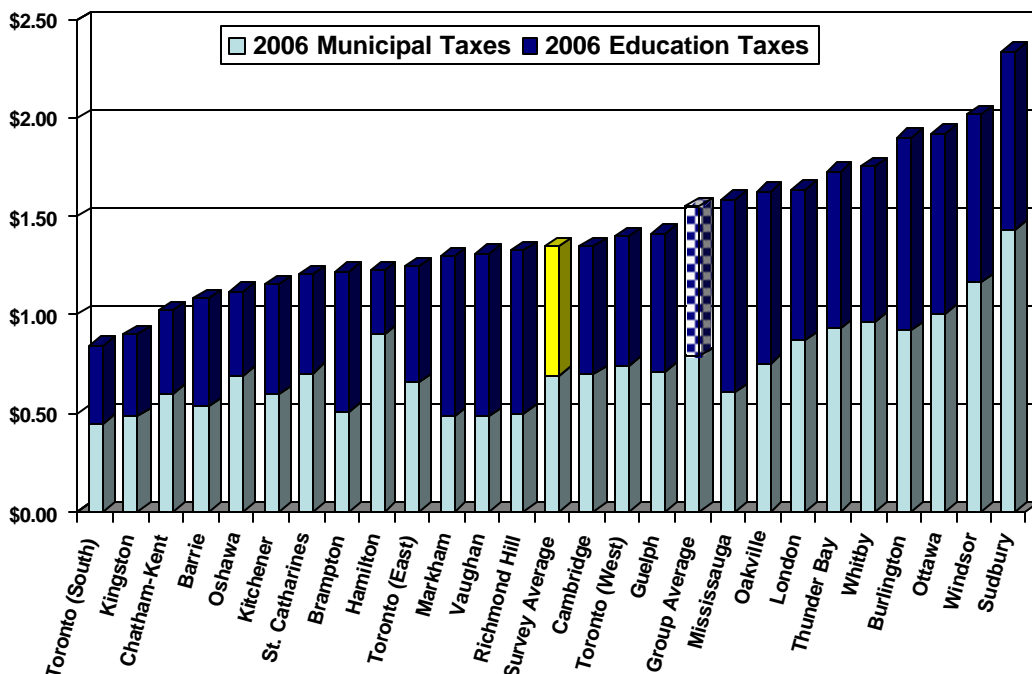
Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Average Per Population Range
Norfolk	\$ 0.18	\$ 0.24	\$ 0.42	low	
Clarington	\$ 0.32	\$ 0.26	\$ 0.58	low	
Kawartha Lakes	\$ 0.33	\$ 0.39	\$ 0.72	low	
North Bay	\$ 0.44	\$ 0.41	\$ 0.85	low	
Welland	\$ 0.57	\$ 0.37	\$ 0.94	low	
Niagara Falls	\$ 0.59	\$ 0.45	\$ 1.04	low	
Sarnia	\$ 0.67	\$ 0.57	\$ 1.24	mid	
Pickering	\$ 0.76	\$ 0.64	\$ 1.40	mid	
Ajax	\$ 0.78	\$ 0.64	\$ 1.42	mid	
Waterloo	\$ 0.73	\$ 0.70	\$ 1.43	mid	
Milton	\$ 0.63	\$ 0.84	\$ 1.47	mid	
Newmarket	\$ 0.61	\$ 0.90	\$ 1.51	high	
Sault Ste. Marie	\$ 0.93	\$ 0.58	\$ 1.51	high	
Peterborough	\$ 0.84	\$ 0.78	\$ 1.62	high	
Halton Hills	\$ 0.77	\$ 0.86	\$ 1.64	high	
Caledon	\$ 0.62	\$ 1.11	\$ 1.73	high	
Brantford	\$ 1.06	\$ 0.73	\$ 1.79	high	\$ 1.25



Large Industrial Comparisons —by Population Group

Large Industrial -  
Municipalities with  
populations  
100,000+  
Taxes per Sq. Ft.

Municipality	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Average Per Population Range
Toronto (South)	\$ 0.45	\$ 0.40	\$ 0.85	low	
Kingston	\$ 0.48	\$ 0.41	\$ 0.90	low	
Chatham-Kent	\$ 0.60	\$ 0.42	\$ 1.02	low	
Barrie	\$ 0.54	\$ 0.55	\$ 1.08	low	
Oshawa	\$ 0.69	\$ 0.43	\$ 1.12	low	
Kitchener	\$ 0.59	\$ 0.56	\$ 1.16	low	
St. Catharines	\$ 0.71	\$ 0.50	\$ 1.21	low	
Brampton	\$ 0.51	\$ 0.71	\$ 1.22	mid	
Hamilton	\$ 0.90	\$ 0.33	\$ 1.23	mid	
Toronto (East)	\$ 0.66	\$ 0.59	\$ 1.25	mid	
Markham	\$ 0.49	\$ 0.81	\$ 1.30	mid	
Vaughan	\$ 0.49	\$ 0.82	\$ 1.31	mid	
Richmond Hill	\$ 0.50	\$ 0.83	\$ 1.33	mid	
Cambridge	\$ 0.70	\$ 0.65	\$ 1.35	mid	
Toronto (West)	\$ 0.74	\$ 0.66	\$ 1.40	mid	
Guelph	\$ 0.71	\$ 0.70	\$ 1.41	mid	
Mississauga	\$ 0.61	\$ 0.98	\$ 1.59	high	
Oakville	\$ 0.75	\$ 0.87	\$ 1.63	high	
London	\$ 0.87	\$ 0.77	\$ 1.64	high	
Thunder Bay	\$ 0.93	\$ 0.81	\$ 1.73	high	
Whitby	\$ 0.97	\$ 0.79	\$ 1.75	high	
Burlington	\$ 0.92	\$ 0.98	\$ 1.91	high	
Ottawa	\$ 1.01	\$ 0.91	\$ 1.92	high	
Windsor	\$ 1.16	\$ 0.86	\$ 2.02	high	
Sudbury	\$ 1.43	\$ 0.91	\$ 2.34	high	\$ 1.43



## Large Industrial Comparisons —by Location

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
West Lincoln	Niagara/Hamilton	\$ 0.32	\$ 0.26	\$ 0.58	low	\$ 1.12
Fort Erie	Niagara/Hamilton	\$ 0.39	\$ 0.32	\$ 0.71	low	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 0.43	\$ 0.47	\$ 0.90	low	
Welland	Niagara/Hamilton	\$ 0.57	\$ 0.37	\$ 0.94	low	
Niagara Falls	Niagara/Hamilton	\$ 0.59	\$ 0.45	\$ 1.04	low	
St. Catharines	Niagara/Hamilton	\$ 0.71	\$ 0.50	\$ 1.21	low	
Hamilton	Niagara/Hamilton	\$ 0.90	\$ 0.33	\$ 1.23	mid	
Thorold	Niagara/Hamilton	\$ 0.72	\$ 0.57	\$ 1.29	mid	
Port Colborne	Niagara/Hamilton	\$ 0.95	\$ 0.60	\$ 1.55	high	
Grimsby	Niagara/Hamilton	\$ 1.00	\$ 0.81	\$ 1.81	high	

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
Barrie	Simcoe/Musk./Duff	\$ 0.54	\$ 0.55	\$ 1.08	low	\$ 1.23
Orangeville	Simcoe/Musk./Duff	\$ 0.64	\$ 0.60	\$ 1.24	mid	
Collingwood	Simcoe/Musk./Duff	\$ 0.50	\$ 0.77	\$ 1.27	mid	
Orillia	Simcoe/Musk./Duff	\$ 0.62	\$ 0.69	\$ 1.32	mid	

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
Norfolk	SouthWest	\$ 0.18	\$ 0.24	\$ 0.42	low	\$ 1.34
Amherstburg	SouthWest	\$ 0.37	\$ 0.41	\$ 0.78	low	
Chatham-Kent	SouthWest	\$ 0.60	\$ 0.42	\$ 1.02	low	
St. Thomas	SouthWest	\$ 0.55	\$ 0.50	\$ 1.05	low	
Stratford	SouthWest	\$ 0.58	\$ 0.47	\$ 1.05	low	
Tecumseh	SouthWest	\$ 0.36	\$ 0.76	\$ 1.12	low	
Kitchener	SouthWest	\$ 0.59	\$ 0.56	\$ 1.16	low	
Sarnia	SouthWest	\$ 0.67	\$ 0.57	\$ 1.24	mid	
Cambridge	SouthWest	\$ 0.70	\$ 0.65	\$ 1.35	mid	
Guelph	SouthWest	\$ 0.71	\$ 0.70	\$ 1.41	mid	
Waterloo	SouthWest	\$ 0.73	\$ 0.70	\$ 1.43	mid	
Woolwich	SouthWest	\$ 0.65	\$ 0.83	\$ 1.48	high	
London	SouthWest	\$ 0.87	\$ 0.77	\$ 1.64	high	
Leamington	SouthWest	\$ 0.85	\$ 0.81	\$ 1.66	high	
Brantford	SouthWest	\$ 1.06	\$ 0.73	\$ 1.79	high	
Windsor	SouthWest	\$ 1.16	\$ 0.86	\$ 2.02	high	
Lakeshore	SouthWest	\$ 0.91	\$ 1.28	\$ 2.19	high	



**Large Industrial Comparisons —by Location (cont'd)**

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
Kawartha Lakes	Eastern	\$ 0.33	\$ 0.39	\$ 0.72	low	\$ 1.31
Kingston	Eastern	\$ 0.48	\$ 0.41	\$ 0.90	low	
Cornwall	Eastern	\$ 0.75	\$ 0.50	\$ 1.24	mid	
Belleville	Eastern	\$ 0.85	\$ 0.50	\$ 1.35	mid	
Cobourg	Eastern	\$ 0.72	\$ 0.67	\$ 1.39	mid	
Peterborough	Eastern	\$ 0.84	\$ 0.78	\$ 1.62	high	
Ottawa	Eastern	\$ 1.01	\$ 0.91	\$ 1.92	high	

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
Clarington	GTA	\$ 0.32	\$ 0.26	\$ 0.58	low	\$ 1.36
Toronto (South)	GTA	\$ 0.45	\$ 0.40	\$ 0.85	low	
East Gwillimbury	GTA	\$ 0.45	\$ 0.67	\$ 1.12	low	
Oshawa	GTA	\$ 0.69	\$ 0.43	\$ 1.12	low	
Whitchurch-Stouffville	GTA	\$ 0.46	\$ 0.75	\$ 1.21	low	
Brampton	GTA	\$ 0.51	\$ 0.71	\$ 1.22	mid	
Toronto (East)	GTA	\$ 0.66	\$ 0.59	\$ 1.25	mid	
Aurora	GTA	\$ 0.51	\$ 0.76	\$ 1.27	mid	
Markham	GTA	\$ 0.49	\$ 0.81	\$ 1.30	mid	
Vaughan	GTA	\$ 0.49	\$ 0.82	\$ 1.31	mid	
Richmond Hill	GTA	\$ 0.50	\$ 0.83	\$ 1.33	mid	
Toronto (West)	GTA	\$ 0.74	\$ 0.66	\$ 1.40	mid	
Pickering	GTA	\$ 0.76	\$ 0.64	\$ 1.40	mid	
Ajax	GTA	\$ 0.78	\$ 0.64	\$ 1.42	mid	
Milton	GTA	\$ 0.63	\$ 0.84	\$ 1.47	mid	
Newmarket	GTA	\$ 0.61	\$ 0.90	\$ 1.51	high	
Mississauga	GTA	\$ 0.61	\$ 0.98	\$ 1.59	high	
Oakville	GTA	\$ 0.75	\$ 0.87	\$ 1.63	high	
Halton Hills	GTA	\$ 0.77	\$ 0.86	\$ 1.64	high	
Caledon	GTA	\$ 0.62	\$ 1.11	\$ 1.73	high	
Whitby	GTA	\$ 0.97	\$ 0.79	\$ 1.75	high	
Burlington	GTA	\$ 0.92	\$ 0.98	\$ 1.91	high	

**Large Industrial Comparisons —by Location (cont'd)**

Municipality	Location	2006 Municipal Taxes per sq. ft.	2006 Education Taxes per sq. ft.	2006 Total Taxes per sq. ft.	Relative Tax Burden Ranking	Location Average
North Bay	North	\$ 0.44	\$ 0.41	\$ 0.85	low	\$ 1.84
Sault Ste. Marie	North	\$ 0.93	\$ 0.58	\$ 1.51	high	
Thunder Bay	North	\$ 0.93	\$ 0.81	\$ 1.73	high	
Sudbury	North	\$ 1.43	\$ 0.91	\$ 2.34	high	
Timmins	North	\$ 1.71	\$ 1.06	\$ 2.76	high	

## Industrial Comparisons - Industrial Vacant Land

Vacant Land Summary		2006	2006	2006	Vac. Land
Municipality	CVA	Municipal	Education	Property	Relative
	Ranking	Taxes	Taxes	Taxes	Tax Burden
		Per Acre	Per Acre	Per Acre	Ranking
Port Colborne	low	\$ 511	\$ 327	\$ 837	low
West Lincoln	low	\$ 507	\$ 410	\$ 917	low
Norfolk	low	\$ 435	\$ 619	\$ 1,054	low
Sault Ste. Marie	low	\$ 667	\$ 418	\$ 1,085	low
North Bay	low	\$ 570	\$ 535	\$ 1,105	low
St. Thomas	low	\$ 646	\$ 589	\$ 1,235	low
Cornwall	low	\$ 803	\$ 533	\$ 1,337	low
Sudbury	low	\$ 827	\$ 522	\$ 1,349	low
Stratford	low	\$ 763	\$ 622	\$ 1,386	low
Belleveille	low	\$ 877	\$ 511	\$ 1,388	low
Amherstburg	low	\$ 677	\$ 764	\$ 1,441	low
Fort Erie	low	\$ 801	\$ 644	\$ 1,445	low
Collingwood	mid	\$ 588	\$ 905	\$ 1,493	low
Cobourg	low	\$ 780	\$ 720	\$ 1,500	low
East Gwillimbury	mid	\$ 614	\$ 911	\$ 1,525	low
Wilmot	low	\$ 735	\$ 829	\$ 1,565	low
Chatham-Kent	low	\$ 920	\$ 655	\$ 1,575	low
Sarnia	low	\$ 867	\$ 733	\$ 1,601	low
Orillia	mid	\$ 760	\$ 845	\$ 1,605	low
Leamington	low	\$ 865	\$ 817	\$ 1,682	low
Tecumseh	mid	\$ 731	\$ 993	\$ 1,724	low
Timmins	low	\$ 1,072	\$ 664	\$ 1,736	low
Welland	low	\$ 1,068	\$ 681	\$ 1,750	mid
Brantford	low	\$ 1,069	\$ 742	\$ 1,811	mid
Kingston	low	\$ 979	\$ 839	\$ 1,818	mid
Innisfil	mid	\$ 634	\$ 1,219	\$ 1,853	mid
Woolwich	mid	\$ 887	\$ 1,126	\$ 2,013	mid
Clarington	mid	\$ 1,154	\$ 918	\$ 2,072	mid
Peterborough	low	\$ 1,080	\$ 1,009	\$ 2,089	mid
Georgina	mid	\$ 957	\$ 1,136	\$ 2,093	mid
Lakeshore	mid	\$ 916	\$ 1,284	\$ 2,200	mid
Thorold	mid	\$ 1,223	\$ 980	\$ 2,203	mid
Orangeville	mid	\$ 1,163	\$ 1,088	\$ 2,250	mid
Lincoln	mid	\$ 1,328	\$ 1,129	\$ 2,457	mid
Barrie	high	\$ 1,320	\$ 1,341	\$ 2,660	mid
King	high	\$ 1,052	\$ 1,649	\$ 2,701	mid
Kitchener	mid	\$ 1,392	\$ 1,319	\$ 2,711	mid
Newmarket	high	\$ 1,134	\$ 1,673	\$ 2,807	mid
London	mid	\$ 1,556	\$ 1,361	\$ 2,917	mid
Niagara Falls	mid	\$ 1,654	\$ 1,277	\$ 2,932	mid
Grimsby	mid	\$ 1,645	\$ 1,337	\$ 2,982	mid
Waterloo	mid	\$ 1,518	\$ 1,469	\$ 2,987	mid
Guelph	mid	\$ 1,512	\$ 1,498	\$ 3,010	mid
St. Catharines	mid	\$ 1,797	\$ 1,265	\$ 3,062	mid

**Industrial Comparisons - Industrial Vacant Land (cont'd)**

Vacant Land Summary Municipality	CVA Ranking	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking
Whitchurch-Stouffville	high	\$ 1,220	\$ 2,004	\$ 3,223	high
Cambridge	mid	\$ 1,673	\$ 1,568	\$ 3,241	high
Niagara-on-the-Lake	mid	\$ 1,609	\$ 1,747	\$ 3,357	high
Whitby	high	\$ 2,149	\$ 1,720	\$ 3,869	high
Burlington	high	\$ 1,928	\$ 2,051	\$ 3,979	high
Windsor	high	\$ 2,404	\$ 1,659	\$ 4,063	high
Oshawa	high	\$ 2,635	\$ 1,614	\$ 4,249	high
Ajax	high	\$ 2,548	\$ 2,044	\$ 4,592	high
Milton	high	\$ 2,015	\$ 2,590	\$ 4,605	high
Halton Hills	high	\$ 2,180	\$ 2,431	\$ 4,610	high
Ottawa	high	\$ 2,574	\$ 2,324	\$ 4,898	high
Hamilton	high	\$ 2,955	\$ 1,965	\$ 4,921	high
Caledon	high	\$ 1,759	\$ 3,170	\$ 4,929	high
Thunder Bay	mid	\$ 2,661	\$ 2,310	\$ 4,970	high
Pickering	high	\$ 2,958	\$ 2,445	\$ 5,403	high
Aurora	high	\$ 2,257	\$ 3,326	\$ 5,582	high
Mississauga	high	\$ 2,204	\$ 3,528	\$ 5,731	high
Brampton	high	\$ 2,493	\$ 3,399	\$ 5,892	high
Oakville	high	\$ 2,818	\$ 3,189	\$ 6,006	high
Markham	high	\$ 2,725	\$ 4,543	\$ 7,268	high
Richmond Hill	high	\$ 2,824	\$ 4,719	\$ 7,543	high
Vaughan	high	\$ 3,083	\$ 5,185	\$ 8,268	high
Average		\$ 1,435	\$ 1,522	\$ 2,957	
Median		\$ 1,159	\$ 1,242	\$ 2,354	
Minimum		\$ 435	\$ 327	\$ 837	
Maximum		\$ 3,083	\$ 5,185	\$ 8,268	

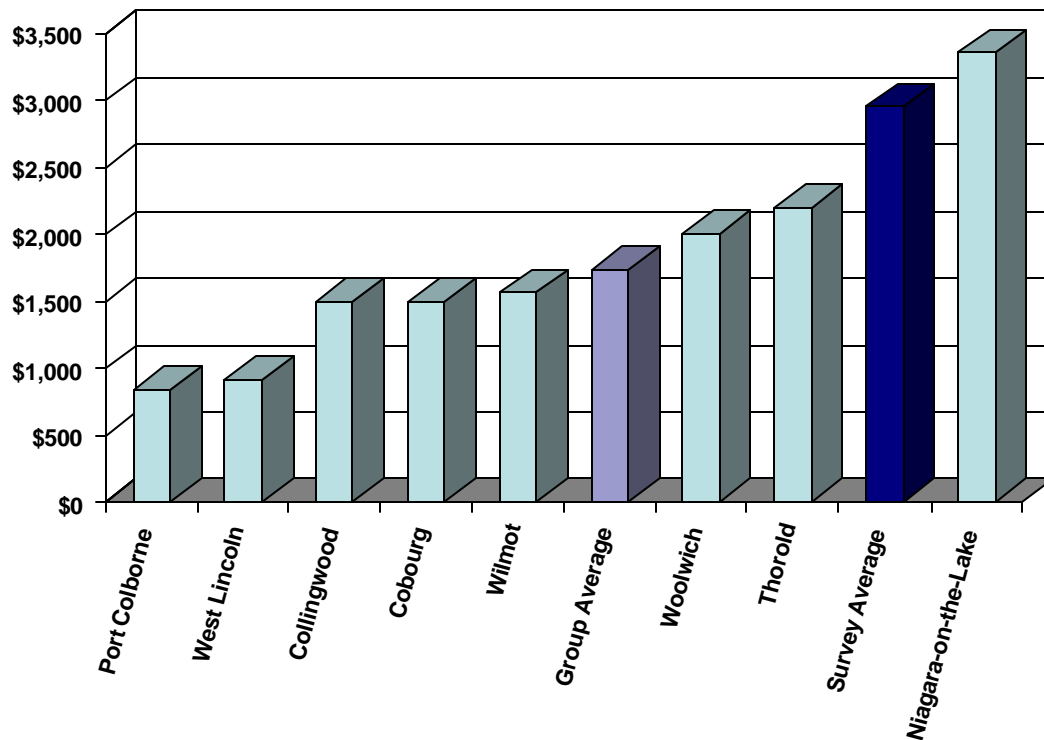
- The average value for an acre of industrial land across the survey is \$113,000. The CVA ranges from \$20,000 to \$481,000 per acre across the survey
- Every effort was made to select serviced properties between 1 and 5 acres. The properties selected were serviced land averaging 2 acres - this provided better comparators upon which to complete the relative tax burden analysis
- The average property tax is \$2,957 per acre

**Industrial Comparisons—Industrial Vacant Land—by Population Group**

**Industrial Vacant Land Property Taxes - Municipalities with populations less than 20,000**

Taxes per Acres

Vacant Land Summary Municipality	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Average By Population
Port Colborne	\$ 511	\$ 327	\$ 837	low	\$ 1,735
West Lincoln	\$ 507	\$ 410	\$ 917	low	
Collingwood	\$ 588	\$ 905	\$ 1,493	low	
Cobourg	\$ 780	\$ 720	\$ 1,500	low	
Wilmot	\$ 735	\$ 829	\$ 1,565	low	
Woolwich	\$ 887	\$ 1,126	\$ 2,013	mid	
Thorold	\$ 1,223	\$ 980	\$ 2,203	mid	
Niagara-on-the-Lake	\$ 1,609	\$ 1,747	\$ 3,357	high	

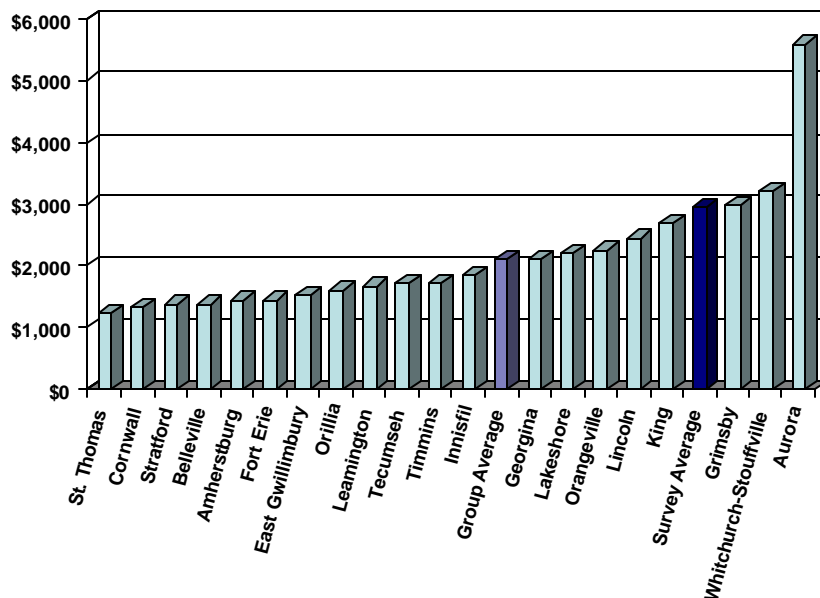


**Industrial Comparisons—Industrial Vacant Land —by Population Group**

**Industrial Vacant Land Property Taxes Municipalities with populations between 20,000– 49,999**

**Taxes per Acres**

Vacant Land Summary Municipality	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Average By Population
St. Thomas	\$ 646	\$ 589	\$ 1,235	low	
Cornwall	\$ 803	\$ 533	\$ 1,337	low	
Stratford	\$ 763	\$ 622	\$ 1,386	low	
Belleville	\$ 877	\$ 511	\$ 1,388	low	
Amherstburg	\$ 677	\$ 764	\$ 1,441	low	
Fort Erie	\$ 801	\$ 644	\$ 1,445	low	
East Gwillimbury	\$ 614	\$ 911	\$ 1,525	low	
Orillia	\$ 760	\$ 845	\$ 1,605	low	
Leamington	\$ 865	\$ 817	\$ 1,682	low	
Tecumseh	\$ 731	\$ 993	\$ 1,724	low	
Timmins	\$ 1,072	\$ 664	\$ 1,736	low	
Innisfil	\$ 634	\$ 1,219	\$ 1,853	mid	
Georgina	\$ 957	\$ 1,136	\$ 2,093	mid	
Lakeshore	\$ 916	\$ 1,284	\$ 2,200	mid	
Orangeville	\$ 1,163	\$ 1,088	\$ 2,250	mid	
Lincoln	\$ 1,328	\$ 1,129	\$ 2,457	mid	
King	\$ 1,052	\$ 1,649	\$ 2,701	mid	
Grimsby	\$ 1,645	\$ 1,337	\$ 2,982	mid	
Whitchurch-Stouffville	\$ 1,220	\$ 2,004	\$ 3,223	high	
Aurora	\$ 2,257	\$ 3,326	\$ 5,582	high	\$ 2,092

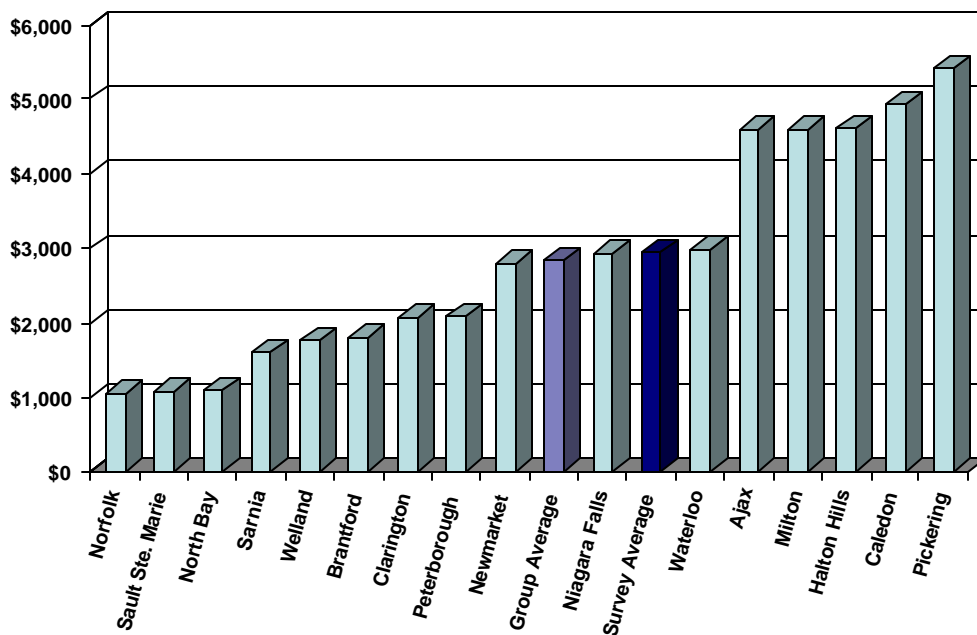


**Industrial Comparisons—Industrial Vacant Land —by Population Group**

**Industrial Vacant Land Property Taxes Municipalities with populations between 50,000– 99,999**

Taxes per Acres

Vacant Land Summary Municipality	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Average By Population
Norfolk	\$ 435	\$ 619	\$ 1,054	low	
Sault Ste. Marie	\$ 667	\$ 418	\$ 1,085	low	
North Bay	\$ 570	\$ 535	\$ 1,105	low	
Sarnia	\$ 867	\$ 733	\$ 1,601	low	
Welland	\$ 1,068	\$ 681	\$ 1,750	mid	
Brantford	\$ 1,069	\$ 742	\$ 1,811	mid	
Clarington	\$ 1,154	\$ 918	\$ 2,072	mid	
Peterborough	\$ 1,080	\$ 1,009	\$ 2,089	mid	
Newmarket	\$ 1,134	\$ 1,673	\$ 2,807	mid	
Niagara Falls	\$ 1,654	\$ 1,277	\$ 2,932	mid	
Waterloo	\$ 1,518	\$ 1,469	\$ 2,987	mid	
Ajax	\$ 2,548	\$ 2,044	\$ 4,592	high	
Milton	\$ 2,015	\$ 2,590	\$ 4,605	high	
Halton Hills	\$ 2,180	\$ 2,431	\$ 4,610	high	
Caledon	\$ 1,759	\$ 3,170	\$ 4,929	high	
Pickering	\$ 2,958	\$ 2,445	\$ 5,403	high	\$ 2,839

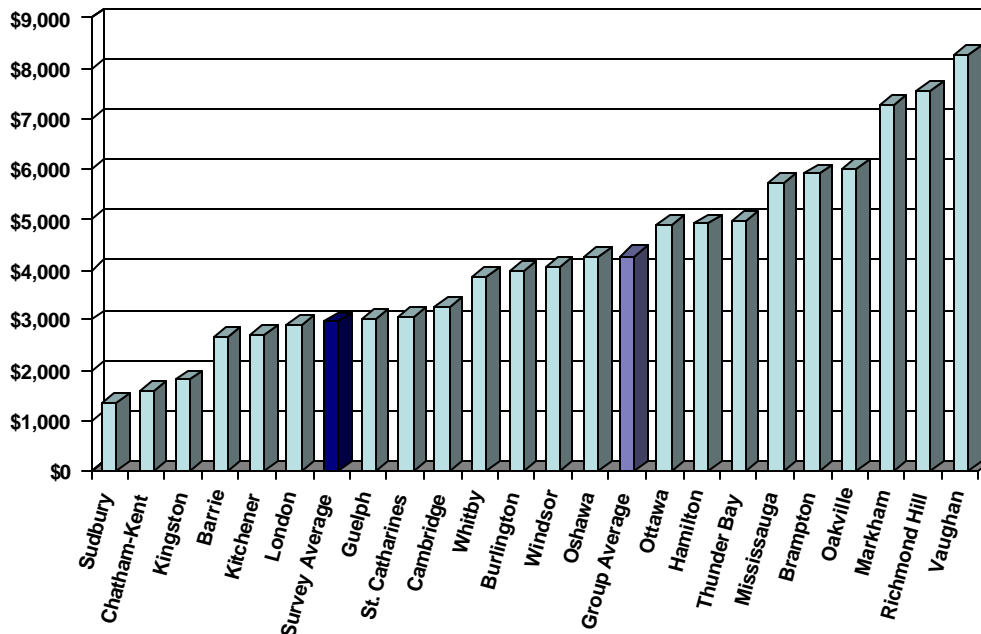


**Industrial Comparisons—Industrial Vacant Land —by Population Group**

**Industrial Vacant Land Property Taxes Municipalities with populations 100,000+**

Taxes per Acres

Vacant Land Summary Municipality	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Average By Population
Sudbury	\$ 827	\$ 522	\$ 1,349	low	
Chatham-Kent	\$ 920	\$ 655	\$ 1,575	low	
Kingston	\$ 979	\$ 839	\$ 1,818	mid	
Barrie	\$ 1,320	\$ 1,341	\$ 2,660	mid	
Kitchener	\$ 1,392	\$ 1,319	\$ 2,711	mid	
London	\$ 1,556	\$ 1,361	\$ 2,917	mid	
Guelph	\$ 1,512	\$ 1,498	\$ 3,010	mid	
St. Catharines	\$ 1,797	\$ 1,265	\$ 3,062	mid	
Cambridge	\$ 1,673	\$ 1,568	\$ 3,241	high	
Whitby	\$ 2,149	\$ 1,720	\$ 3,869	high	
Burlington	\$ 1,928	\$ 2,051	\$ 3,979	high	
Windsor	\$ 2,404	\$ 1,659	\$ 4,063	high	
Oshawa	\$ 2,635	\$ 1,614	\$ 4,249	high	
Ottawa	\$ 2,574	\$ 2,324	\$ 4,898	high	
Hamilton	\$ 2,955	\$ 1,965	\$ 4,921	high	
Thunder Bay	\$ 2,661	\$ 2,310	\$ 4,970	high	
Mississauga	\$ 2,204	\$ 3,528	\$ 5,731	high	
Brampton	\$ 2,493	\$ 3,399	\$ 5,892	high	
Oakville	\$ 2,818	\$ 3,189	\$ 6,006	high	
Markham	\$ 2,725	\$ 4,543	\$ 7,268	high	
Richmond Hill	\$ 2,824	\$ 4,719	\$ 7,543	high	
Vaughan	\$ 3,083	\$ 5,185	\$ 8,268	high	\$ 4,273





**Industrial Comparisons—Industrial Vacant Land —by Location**

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
Collingwood	Simcoe/Musk./Duff	\$ 588	\$ 905	\$ 1,493	low	\$ 1,972
Orillia	Simcoe/Musk./Duff	\$ 760	\$ 845	\$ 1,605	low	
Innisfil	Simcoe/Musk./Duff	\$ 634	\$ 1,219	\$ 1,853	mid	
Orangeville	Simcoe/Musk./Duff	\$ 1,163	\$ 1,088	\$ 2,250	mid	
Barrie	Simcoe/Musk./Duff	\$ 1,320	\$ 1,341	\$ 2,660	mid	

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
Sault Ste. Marie	North	\$ 667	\$ 418	\$ 1,085	low	\$ 2,049
North Bay	North	\$ 570	\$ 535	\$ 1,105	low	
Sudbury	North	\$ 827	\$ 522	\$ 1,349	low	
Timmins	North	\$ 1,072	\$ 664	\$ 1,736	low	
Thunder Bay	North	\$ 2,661	\$ 2,310	\$ 4,970	high	

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
Norfolk	SouthWest	\$ 435	\$ 619	\$ 1,054	low	\$ 2,123
St. Thomas	SouthWest	\$ 646	\$ 589	\$ 1,235	low	
Stratford	SouthWest	\$ 763	\$ 622	\$ 1,386	low	
Amherstburg	SouthWest	\$ 677	\$ 764	\$ 1,441	low	
Wilmot	SouthWest	\$ 735	\$ 829	\$ 1,565	low	
Chatham-Kent	SouthWest	\$ 920	\$ 655	\$ 1,575	low	
Sarnia	SouthWest	\$ 867	\$ 733	\$ 1,601	low	
Leamington	SouthWest	\$ 865	\$ 817	\$ 1,682	low	
Tecumseh	SouthWest	\$ 731	\$ 993	\$ 1,724	low	
Brantford	SouthWest	\$ 1,069	\$ 742	\$ 1,811	mid	
Woolwich	SouthWest	\$ 887	\$ 1,126	\$ 2,013	mid	
Lakeshore	SouthWest	\$ 916	\$ 1,284	\$ 2,200	mid	
Kitchener	SouthWest	\$ 1,392	\$ 1,319	\$ 2,711	mid	
London	SouthWest	\$ 1,556	\$ 1,361	\$ 2,917	mid	
Waterloo	SouthWest	\$ 1,518	\$ 1,469	\$ 2,987	mid	
Guelph	SouthWest	\$ 1,512	\$ 1,498	\$ 3,010	mid	
Cambridge	SouthWest	\$ 1,673	\$ 1,568	\$ 3,241	high	
Windsor	SouthWest	\$ 2,404	\$ 1,659	\$ 4,063	high	

**Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)**

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
Cornwall	Eastern	\$ 803	\$ 533	\$ 1,337	low	
Belleville	Eastern	\$ 877	\$ 511	\$ 1,388	low	
Cobourg	Eastern	\$ 780	\$ 720	\$ 1,500	low	
Kingston	Eastern	\$ 979	\$ 839	\$ 1,818	mid	
Peterborough	Eastern	\$ 1,080	\$ 1,009	\$ 2,089	mid	
Ottawa	Eastern	\$ 2,574	\$ 2,324	\$ 4,898	high	\$ 2,172

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
Port Colborne	Niagara/Hamilton	\$ 511	\$ 327	\$ 837	low	
West Lincoln	Niagara/Hamilton	\$ 507	\$ 410	\$ 917	low	
Fort Erie	Niagara/Hamilton	\$ 801	\$ 644	\$ 1,445	low	
Welland	Niagara/Hamilton	\$ 1,068	\$ 681	\$ 1,750	mid	
Thorold	Niagara/Hamilton	\$ 1,223	\$ 980	\$ 2,203	mid	
Lincoln	Niagara/Hamilton	\$ 1,328	\$ 1,129	\$ 2,457	mid	
Niagara Falls	Niagara/Hamilton	\$ 1,654	\$ 1,277	\$ 2,932	mid	
Grimsby	Niagara/Hamilton	\$ 1,645	\$ 1,337	\$ 2,982	mid	
St. Catharines	Niagara/Hamilton	\$ 1,797	\$ 1,265	\$ 3,062	mid	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 1,609	\$ 1,747	\$ 3,357	high	
Hamilton	Niagara/Hamilton	\$ 2,955	\$ 1,965	\$ 4,921	high	\$ 2,442

**Industrial Comparisons—Industrial Vacant Land —by Location (cont'd)**

Vacant Land Summary						
Municipality	Location	2006 Municipal Taxes Per Acre	2006 Education Taxes Per Acre	2006 Property Taxes Per Acre	Vac. Land Relative Tax Burden Ranking	Location
East Gwillimbury	GTA	\$ 614	\$ 911	\$ 1,525	low	
Clarington	GTA	\$ 1,154	\$ 918	\$ 2,072	mid	
Georgina	GTA	\$ 957	\$ 1,136	\$ 2,093	mid	
King	GTA	\$ 1,052	\$ 1,649	\$ 2,701	mid	
Newmarket	GTA	\$ 1,134	\$ 1,673	\$ 2,807	mid	
Whitchurch-Stouffville	GTA	\$ 1,220	\$ 2,004	\$ 3,223	high	
Whitby	GTA	\$ 2,149	\$ 1,720	\$ 3,869	high	
Burlington	GTA	\$ 1,928	\$ 2,051	\$ 3,979	high	
Oshawa	GTA	\$ 2,635	\$ 1,614	\$ 4,249	high	
Ajax	GTA	\$ 2,548	\$ 2,044	\$ 4,592	high	
Milton	GTA	\$ 2,015	\$ 2,590	\$ 4,605	high	
Halton Hills	GTA	\$ 2,180	\$ 2,431	\$ 4,610	high	
Caledon	GTA	\$ 1,759	\$ 3,170	\$ 4,929	high	
Pickering	GTA	\$ 2,958	\$ 2,445	\$ 5,403	high	
Aurora	GTA	\$ 2,257	\$ 3,326	\$ 5,582	high	
Mississauga	GTA	\$ 2,204	\$ 3,528	\$ 5,731	high	
Brampton	GTA	\$ 2,493	\$ 3,399	\$ 5,892	high	
Oakville	GTA	\$ 2,818	\$ 3,189	\$ 6,006	high	
Markham	GTA	\$ 2,725	\$ 4,543	\$ 7,268	high	
Richmond Hill	GTA	\$ 2,824	\$ 4,719	\$ 7,543	high	
Vaughan	GTA	\$ 3,083	\$ 5,185	\$ 8,268	high	\$ 4,617

**Industrial Summary**

Note that the blended ranking is for Standard Industrial and Large Industrial only.

Industrial - Summary Municipality	Location	Vac. Land Relative Tax Burden Ranking	Standard Relative Tax Burden Ranking	Large Relative Tax Burden Ranking	Relative Tax Burden Industrial Ranking Blended
Kawartha Lakes	Eastern		low	low	low
Kingston	Eastern	mid	low	low	low
Belleville	Eastern	low	low	mid	low-mid
Cobourg	Eastern	low	low	mid	low-mid
Cornwall	Eastern	low	low	mid	low-mid
Cavan-M-N M	Eastern		mid		mid
Prince Edward County	Eastern		mid		mid
Peterborough	Eastern	mid	mid	high	mid-high
Ottawa	Eastern	high	high	high	high
King	GTA	mid	low		low
Clarington	GTA	mid	mid	low	low-mid
East Gwillimbury	GTA	low	mid	low	low-mid
Richmond Hill	GTA	high	low	mid	low-mid
Whitchurch-Stouffville	GTA	high	mid	low	low-mid
Ajax	GTA	high	mid	mid	mid
Aurora	GTA	high	mid	mid	mid
Brampton	GTA	high	mid	mid	mid
Oshawa	GTA	high	high	low	mid
Toronto (South)	GTA		high	low	mid
Vaughan	GTA	high	mid	mid	mid
Halton Hills	GTA	high	mid	high	mid-high
Markham	GTA	high	high	mid	mid-high
Milton	GTA	high	high	mid	mid-high
Newmarket	GTA	mid	mid	high	mid-high
Pickering	GTA	high	high	mid	mid-high
Toronto (East)	GTA		high	mid	mid-high
Toronto (West)	GTA		high	mid	mid-high
Burlington	GTA	high	high	high	high
Caledon	GTA	high	high	high	high
Georgina	GTA	mid	high		high
Mississauga	GTA	high	high	high	high
Oakville	GTA	high	high	high	high
Toronto (North)	GTA		high		high
Whitby	GTA	high	high	high	high

## Industrial Summary (cont'd)

Industrial - Summary Municipality	Location	Vac. Land Relative Tax Burden Ranking	Standard Relative Tax Burden Ranking	Large Relative Tax Burden Ranking	Relative Tax Burden Industrial Ranking Blended
Fort Erie	Niagara/Hamilton	low	low	low	low
Niagara-on-the-Lake	Niagara/Hamilton	high	low	low	low
Pelham	Niagara/Hamilton		low		low
Welland	Niagara/Hamilton	mid	low	low	low
West Lincoln	Niagara/Hamilton	low	low	low	low
Thorold	Niagara/Hamilton	mid	low	mid	low-mid
Hamilton	Niagara/Hamilton	high	high	mid	mid
Lincoln	Niagara/Hamilton	mid	mid		mid
Niagara Falls	Niagara/Hamilton	mid	high	low	mid
Port Colborne	Niagara/Hamilton	low	low	high	mid
St. Catharines	Niagara/Hamilton	mid	high	low	mid
Grimsby	Niagara/Hamilton	mid	mid	high	mid-high
Wainfleet	Niagara/Hamilton		high		high
North Bay	North	low	low	low	low
Sault Ste. Marie	North	low	mid	high	mid-high
Timmins	North	low	mid	high	mid-high
Sudbury	North	low	high	high	high
Thunder Bay	North	high	high	high	high
Barrie	Simcoe/Musk./Duff	mid	low	low	low
Bracebridge	Simcoe/Musk./Duff		low		low
Gravenhurst	Simcoe/Musk./Duff		low		low
Huntsville	Simcoe/Musk./Duff		low		low
Collingwood	Simcoe/Musk./Duff	low	low	mid	low-mid
Orillia	Simcoe/Musk./Duff	low	low	mid	low-mid
Innisfil	Simcoe/Musk./Duff	mid	mid		mid
Orangeville	Simcoe/Musk./Duff	mid	mid	mid	mid
Tay	Simcoe/Musk./Duff		high		high
Wasaga Beach	Simcoe/Musk./Duff				
Amherstburg	SouthWest	low	low	low	low
Central Elgin	SouthWest		low		low
Kitchener	SouthWest	mid	low	low	low
Norfolk	SouthWest	low	low	low	low
St. Thomas	SouthWest	low	low	low	low
Sarnia	SouthWest	low	low	mid	low-mid
Tecumseh	SouthWest	low	mid	low	low-mid
Cambridge	SouthWest	high	mid	mid	mid
Chatham-Kent	SouthWest	low	high	low	mid
Guelph	SouthWest	mid	mid	mid	mid
Stratford	SouthWest	low	high	low	mid
Waterloo	SouthWest	mid	mid	mid	mid
Wilmot	SouthWest	low	mid		mid
Lakeshore	SouthWest	mid	mid	high	mid-high
Leamington	SouthWest	low	mid	high	mid-high
London	SouthWest	mid	mid	high	mid-high
Woolwich	SouthWest	mid	mid	high	mid-high
Brantford	SouthWest	mid	high	high	high
North Dumfries	SouthWest		high		high
Windsor	SouthWest	high	high	high	high

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

low	low-mid	mid	mid-high	high
Amherstburg	Belleville	Ajax	Grimsby	Brantford
Barrie	Clarington	Aurora	Halton Hills	Burlington
Bracebridge	Cobourg	Brampton	Lakeshore	Caledon
Central Elgin	Collingwood	Cambridge	Leamington	Georgina
Fort Erie	Cornwall	Cavan-M-N M	London	Mississauga
Gravenhurst	East Gwillimbury	Chatham-Kent	Markham	North Dumfries
Huntsville	Orillia	Guelph	Milton	Oakville
Kawartha Lakes	Richmond Hill	Hamilton	Newmarket	Ottawa
King	Sarnia	Innisfil	Peterborough	Sudbury
Kingston	Tecumseh	Lincoln	Pickering	Tay
Kitchener	Thorold	Niagara Falls	Sault Ste.Marie	Thunder Bay
Niagara-on-the-Lake	Whitchurch-Stouffville	Orangeville	Timmins	Toronto (North)
Norfolk		Oshawa	Toronto (East)	Wainfleet
North Bay		Port Colborne	Toronto (West)	Whitby
Pelham		Prince Edward County	Woolwich	Windsor
St. Thomas		St. Catharines		
Welland		Stratford		
West Lincoln		Toronto (South)		
		Vaughan		
		Waterloo		
		Wilmot		

### ***Farmland Property Taxes***

BMA received requests during the last few years to include a relative tax burden analysis for Farmland properties. The approach undertaken was to contact MPAC to provide the CVA per acre for Class 1 and Class 6 farmland properties to provide the full range of Farmland taxes across the survey. The survey focused on those municipalities with a reasonable proportion of Farmland assessment composition.

Class 1 Farmland property is described as being the highest quality with good drainage, high quality loam texture, is nearly level and there are no physical limitations to the ability to farm the land.

Class 6 Farmland property is described as lower quality land with steep slopes, severe erosion, shallow soil and features that make cultivation impractical.

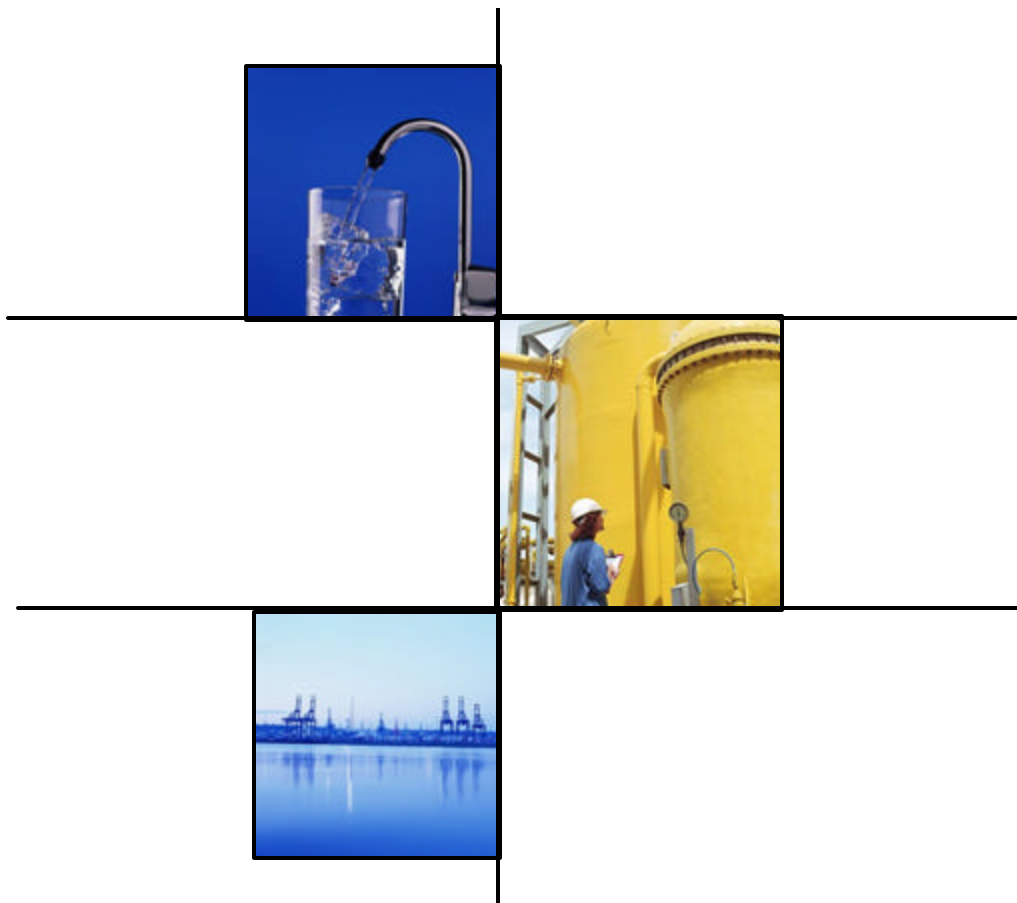


## Farmland Property Taxes

Municipality	CVA Class 1 Farmland	Taxes Per Acre Class 1 Farmland	CVA Class 6 Farmland	Taxes Per Acre Class 6 Farmland
Amherstburg	\$ 4,600	\$ 14.96	\$ 700	\$ 2.28
Aurora	\$ 6,975	\$ 18.88	\$ 1,050	\$ 2.84
Belleville	\$ 1,950	\$ 8.06	\$ 300	\$ 1.24
Brampton	\$ 8,575	\$ 24.55	\$ 1,275	\$ 3.65
Burlington	\$ 8,575	\$ 22.14	\$ 1,275	\$ 3.29
Caledon	\$ 6,850	\$ 16.04	\$ 1,000	\$ 2.34
Cambridge	\$ 4,575	\$ 15.25	\$ 675	\$ 2.25
Cavan-Millbrook-North Monaghan	\$ 2,175	\$ 5.52	\$ 325	\$ 0.82
Central Elgin	\$ 4,950	\$ 19.65	\$ 750	\$ 2.98
Chatham-Kent	\$ 5,150	\$ 20.24	\$ 775	\$ 3.05
Clarington	\$ 4,975	\$ 14.38	\$ 750	\$ 2.17
East Gwillimbury	\$ 18,100	\$ 48.73	\$ 6,325	\$ 17.03
Fort Erie	\$ 2,200	\$ 8.07	\$ 275	\$ 1.01
Georgina	\$ 6,400	\$ 20.50	\$ 2,250	\$ 7.21
Grimsby	\$ 6,100	\$ 21.91	\$ 925	\$ 3.32
Halton Hills	\$ 5,800	\$ 14.46	\$ 875	\$ 2.18
Hamilton	\$ 5,100	\$ 17.10	\$ 775	\$ 2.60
Innisfil	\$ 13,900	\$ 38.06	\$ 4,850	\$ 13.28
Kawartha Lakes	\$ 2,775	\$ 9.22	\$ 425	\$ 1.41
King	\$ 18,100	\$ 46.80	\$ 6,325	\$ 16.35
Kingston	\$ 1,650	\$ 6.06	\$ 250	\$ 0.92
Kitchener	\$ 4,575	\$ 15.12	\$ 675	\$ 2.23
Lakeshore	\$ 6,500	\$ 17.86	\$ 975	\$ 2.68
Leamington	\$ 9,200	\$ 34.57	\$ 1,375	\$ 5.17
Lincoln	\$ 6,100	\$ 21.28	\$ 925	\$ 3.23
London	\$ 5,975	\$ 22.21	\$ 900	\$ 3.35
Markham	\$ 7,875	\$ 19.45	\$ 1,175	\$ 2.90
Milton	\$ 6,200	\$ 13.95	\$ 925	\$ 2.08
Niagara Falls	\$ 3,650	\$ 13.73	\$ 550	\$ 2.07
Niagara-on-the-Lake	\$ 6,000	\$ 17.36	\$ 900	\$ 2.60
Norfolk	\$ 3,300	\$ 11.19	\$ 500	\$ 1.70
North Dumfries	\$ 4,575	\$ 19.25	\$ 675	\$ 2.84
Oshawa	\$ 7,200	\$ 25.78	\$ 1,075	\$ 3.85
Ottawa	\$ 2,500	\$ 5.96	\$ 375	\$ 0.89
Pelham	\$ 3,650	\$ 13.33	\$ 550	\$ 2.01
Port Colborne	\$ 2,200	\$ 9.68	\$ 275	\$ 1.21
Prince Edward County	\$ 2,050	\$ 5.90	\$ 300	\$ 0.86
Richmond Hill	\$ 7,875	\$ 19.42	\$ 1,175	\$ 2.90
Sarnia	\$ 4,525	\$ 17.74	\$ 675	\$ 2.65
St. Catharines	\$ 6,000	\$ 23.73	\$ 900	\$ 3.56
St. Thomas	\$ 4,950	\$ 19.31	\$ 750	\$ 2.93
Stratford	\$ 5,500	\$ 18.50	\$ 825	\$ 2.77
Tay	\$ 2,525	\$ 7.81	\$ 375	\$ 1.16
Tecumseh	\$ 4,600	\$ 12.94	\$ 700	\$ 1.97
Thorold	\$ 3,650	\$ 13.32	\$ 550	\$ 2.01
Timmins	\$ 875	\$ 4.61	\$ 125	\$ 0.66
Vaughan	\$ 7,875	\$ 19.33	\$ 1,175	\$ 2.88
Wainfleet	\$ 2,200	\$ 8.71	\$ 275	\$ 1.09
Welland	\$ 3,050	\$ 13.49	\$ 450	\$ 1.99
Wellesley	\$ 4,050	\$ 11.72	\$ 600	\$ 1.74
West Lincoln	\$ 2,925	\$ 10.64	\$ 450	\$ 1.64
Whitby	\$ 7,200	\$ 20.70	\$ 1,075	\$ 3.09
Whitchurch-Stouffville	\$ 6,975	\$ 17.41	\$ 1,050	\$ 2.62
Wilmot	\$ 4,050	\$ 15.72	\$ 600	\$ 2.33
Woolwich	\$ 4,050	\$ 10.67	\$ 600	\$ 1.58
<b>Average</b>	\$ 5,525	\$ 17.14	\$ 1,030	\$ 3.12
<b>Median</b>	\$ 4,950	\$ 16.04	\$ 750	\$ 2.34
<b>Min</b>	\$ 875	\$ 4.61	\$ 125	\$ 0.66
<b>Max</b>	\$ 18,100	\$ 48.73	\$ 6,325	\$ 17.03



## ***Comparison of Water/Sewer Costs***



### Comparison of Water & Sewer User 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. It

is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/sewer rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities however are limited in their options based on the availability of information to calculate class rate structures.

There will be additional requirements for certain types of user fees that will be addressed through separate legislation/regulations. It is anticipated that additional regulations will require a higher level of disclosure and public meetings prior to establishing rates. Bill 175 (Sustainable Water and Sewer Systems Act—SWSSA) addresses requirements for Water/Sewer. SWSSA 2002 focuses on full cost recovery. Full costing includes costs of:

- ◆ Source protection
- ◆ Operating costs
- ◆ Financing costs
- ◆ Renewal, replacement and improvement costs
- ◆ Extraction, treatment and distribution costs
- ◆ Other costs as prescribed

The SWSSA requires a cost recovery plan and requires an auditor's opinion. Additionally, it may involve prescribed capping and ministerial exemptions to capping.

BMA Management Consulting Inc. has undertaken water and sewer rate studies on behalf of municipalities. During these studies, our findings are consistent with that of the CWWA which states that despite industry trends in rate making, there is and always will be a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including but not limited to:

- Conservation
- Revenue Stability
- Fairness
- Economic Development
- Financial Sufficiency
- Rate Stability
- Ease of Implementation
- Ease of Understanding

According to CWWA, no single rate structure or rate setting approach will suit every situation. The current trend is towards the constant unit charge rate structure with a constant unit volumetric charge and fixed charges based on meter size.

The process typically followed by municipalities in setting water and sewer rates is to:

- Identify Evaluation Criteria/Objectives
- Identify Revenue Requirements For Each Service
- Allocate Costs—Capital, Operating & Maintenance
- Calculate Unit Costs—Allocate fixed and volumetric costs
- Design The Rate Structure—Inclining, Declining, Uniform, # of blocks, etc.
- Assess The Effectiveness In Meeting The Objectives
- Assess The Impact On Various Classes And Types Of Users

**Fixed Costs/Customer Related** - Customer costs vary with the number of customers (active services) or the addition of customers served by a water system. These costs are typically a portion or all of the fixed expenses. Customer costs are related directly to the customer's water service connection and to billing the customers. They include:

- ◆ meter supply and repair
- ◆ billing and collection
- ◆ meter reading
- ◆ service connection and supply
- ◆ overhead/general administration
- ◆ capital related to meter replacement

In addition, it can be argued that the cost of debt service, reserve requirements, capital improvements and depreciation could also be included in the fixed monthly cost.

Municipalities must determine whether to charge separately a fixed cost to its customers and the types of costs that are to be recovered from a monthly charge. These decisions are made as well based on the overall objectives of the municipality. For example, a high allocation to the fixed charge is generally not practical since it results in a volumetric charge that is too low relative to the fixed charge. This is not recommended if water efficiency is an important objective in rate setting. While a high allocation of capital costs to volume will promote water efficiency, there is increased revenue risk brought about by the increased reliance on the volumetric charge to recover fixed costs.

Of the municipalities included in the survey, 57 of the 78 municipalities (73%) charge a monthly fixed charge to their customers to recover customer related costs. The extent to which these fees cover the above noted costs varies across the survey.

A comparison was made of water/sewer costs in each municipality. In order to put into perspective the impact of water/sewer costs on the overall burden to a property owner, typical consumptions were estimated for property types that followed predictable patterns. With the assistance of a municipal water/sewer service provider, an analysis of consumptions for residential, commercial and industrial properties was undertaken.

### Comparison of Water/Sewer Costs (sorted alphabetically)

Municipality - Water & Sewer Costs Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial	Industrial
	360 m3 5/8"	10,000 m3 2"	30,000 m3 3"	100,000 m3 4"	500,000 m3 6"	1,000,000 m3 6"
Ajax	\$ 642	\$ 13,082	\$ 37,723	\$ 115,918	\$ 534,532	\$ 1,054,027
Amherstburg	\$ 935	\$ 16,807	\$ 48,940	\$ 160,840	\$ 799,090	\$ 1,594,090
Aurora	\$ 551	\$ 15,310	\$ 45,930	\$ 153,100	\$ 765,500	\$ 1,531,000
Barrie	\$ 645	\$ 17,378	\$ 51,811	\$ 171,251	\$ 852,125	\$ 1,702,125
Belleville	\$ 916	\$ 27,514	\$ 80,930	\$ 242,189	\$ 1,049,766	\$ 2,056,633
Bracebridge	\$ 1,079	\$ 26,538	\$ 79,733	\$ 262,053	\$ 1,300,973	\$ 2,597,444
Brampton	\$ 351	\$ 9,745	\$ 29,234	\$ 97,445	\$ 487,225	\$ 974,450
Brantford	\$ 651	\$ 15,423	\$ 46,131	\$ 153,267	\$ 765,363	\$ 1,530,363
Burlington	\$ 744	\$ 18,067	\$ 49,868	\$ 157,772	\$ 768,523	\$ 1,518,417
Caledon	\$ 351	\$ 9,745	\$ 29,234	\$ 97,445	\$ 487,225	\$ 974,450
Cambridge	\$ 637	\$ 15,226	\$ 45,517	\$ 151,187	\$ 754,540	\$ 1,507,790
Cavan-M-N M	\$ 844	\$ 15,549	\$ 42,162	\$ 124,964	N/A	N/A
Central Elgin	\$ 1,177	\$ 23,927	\$ 71,127	\$ 236,327	\$ 1,180,327	\$ 2,360,327
Chatham-Kent	\$ 684	\$ 12,882	\$ 33,288	\$ 68,288	\$ 268,288	\$ 518,286
Clarington	\$ 642	\$ 13,082	\$ 37,723	\$ 115,918	\$ 534,532	\$ 1,054,027
Cobourg	\$ 574	\$ 11,928	\$ 33,153	\$ 104,999	\$ 511,274	\$ 1,016,270
Collingwood	\$ 903	\$ 12,416	\$ 24,966	\$ 78,944	\$ 382,331	\$ 759,331
Cornwall	\$ 501	\$ 7,215	\$ 21,646	\$ 72,154	\$ 360,768	\$ 721,536
East Gwillimbury	\$ 727	\$ 26,906	\$ 80,718	\$ 271,118	\$ 1,359,118	\$ 2,719,111
Fort Erie	\$ 1,118	\$ 17,671	\$ 54,253	\$ 168,638	\$ 816,807	\$ 1,622,307
Georgina	\$ 605	\$ 16,817	\$ 50,450	\$ 168,168	\$ 840,840	\$ 1,681,680
Gravenhurst	\$ 1,079	\$ 26,538	\$ 79,733	\$ 262,053	\$ 1,300,973	\$ 2,597,444
Grimsby	\$ 644	\$ 11,667	\$ 34,535	\$ 114,575	\$ 571,947	\$ 1,143,661
Guelph	\$ 688	\$ 16,876	\$ 49,614	\$ 161,899	\$ 797,312	\$ 1,587,312
Halton Hills	\$ 744	\$ 18,067	\$ 49,868	\$ 157,772	\$ 768,523	\$ 1,518,417
Hamilton	\$ 657	\$ 17,737	\$ 52,527	\$ 172,165	\$ 854,714	\$ 1,705,707
Huntsville	\$ 1,079	\$ 26,538	\$ 79,733	\$ 262,053	\$ 1,300,973	\$ 2,597,444
Innisfil	\$ 755	\$ 15,749	\$ 46,004	\$ 151,004	\$ 751,004	\$ 1,501,004
Kawartha Lakes	\$ 1,310	\$ 27,710	\$ 83,931	\$ 271,875	\$ 1,342,313	\$ 2,677,313
King	\$ 913	\$ 24,304	\$ 72,834	\$ 242,689	\$ 1,213,289	\$ 2,426,539
Kingston	\$ 800	\$ 10,744	\$ 29,582	\$ 91,831	\$ 440,986	\$ 870,784
Kitchener	\$ 792	\$ 22,000	\$ 66,000	\$ 220,000	\$ 1,100,000	\$ 2,200,000
Lakeshore	\$ 1,048	\$ 17,600	\$ 52,200	\$ 173,300	\$ 865,300	\$ 1,730,300
Leamington	\$ 788	\$ 17,554	\$ 52,338	\$ 174,082	\$ 869,762	\$ 1,739,357
Lincoln	\$ 1,089	\$ 29,162	\$ 87,066	\$ 289,419	\$ 1,445,019	\$ 2,889,519
London *	\$ 798	\$ 13,770	\$ 32,679	\$ 105,697	\$ 522,432	\$ 973,934
Markham	\$ 537	\$ 14,909	\$ 44,727	\$ 149,090	\$ 745,450	\$ 1,490,900
Milton	\$ 744	\$ 18,067	\$ 49,868	\$ 157,772	\$ 768,523	\$ 1,518,417
Mississauga	\$ 351	\$ 9,745	\$ 29,234	\$ 97,445	\$ 487,225	\$ 974,450
Newmarket	\$ 731	\$ 16,444	\$ 49,044	\$ 163,144	\$ 815,144	\$ 1,630,144
Niagara Falls	\$ 965	\$ 17,203	\$ 48,966	\$ 155,297	\$ 746,502	\$ 1,474,502
Niagara-on-the-Lake	\$ 951	\$ 17,128	\$ 50,690	\$ 168,157	\$ 839,397	\$ 1,678,447
Norfolk	\$ 1,160	\$ 18,283	\$ 50,118	\$ 162,288	\$ 793,607	\$ 1,577,694
North Bay	\$ 554	\$ 11,895	\$ 32,379	\$ 104,075	\$ 513,768	\$ 1,025,884
North Dumfries	\$ 744	\$ 19,060	\$ 57,060	\$ 190,060	\$ 950,060	\$ 1,900,060

Note: Aurora, London and St. Thomas also have storm sewer collected on rates (excluded from above table)

### Comparison of Water/Sewer Costs (sorted alphabetically)

Municipality - Water & Sewer Costs Volume Meter Size	Residential 360 m3 5/8"	Commercial 10,000 m3 2"	Industrial 30,000 m3 3"	Industrial 100,000 m3 4"	Industrial 500,000 m3 6"	Industrial 1,000,000 m3 6"
Oakville	\$ 744	\$ 18,067	\$ 49,868	\$ 157,772	\$ 768,523	\$ 1,518,417
Orangeville	\$ 755	\$ 17,875	\$ 52,937	\$ 159,132	\$ 630,815	\$ 1,204,028
Orillia	\$ 779	\$ 18,403	\$ 54,803	\$ 182,203	\$ 910,203	\$ 1,820,203
Oshawa	\$ 642	\$ 13,082	\$ 37,723	\$ 115,918	\$ 534,532	\$ 1,054,027
Ottawa	\$ 703	\$ 19,530	\$ 58,590	\$ 195,300	\$ 976,500	\$ 1,953,000
Pelham	\$ 782	\$ 17,536	\$ 52,296	\$ 173,956	\$ 869,156	\$ 1,738,156
Peterborough	\$ 700	\$ 12,971	\$ 35,566	\$ 100,624	\$ 404,953	\$ 779,870
Pickering	\$ 642	\$ 13,082	\$ 37,723	\$ 115,918	\$ 534,532	\$ 1,054,027
Port Colborne	\$ 981	\$ 17,004	\$ 51,959	\$ 163,864	\$ 799,146	\$ 1,589,646
Prince Edward County	\$ 953	\$ 14,095	\$ 40,361	\$ 131,254	\$ 646,575	\$ 1,289,075
Richmond Hill	\$ 565	\$ 15,703	\$ 47,109	\$ 157,030	\$ 785,150	\$ 1,570,300
Sarnia	\$ 698	\$ 15,501	\$ 44,454	\$ 141,685	\$ 685,501	\$ 1,365,271
Sault Ste. Marie	\$ 492	\$ 12,718	\$ 35,561	\$ 115,194	\$ 569,684	\$ 1,137,680
St. Catharines	\$ 899	\$ 18,476	\$ 55,992	\$ 183,640	\$ 916,274	\$ 1,831,274
St. Thomas *	\$ 868	\$ 12,004	\$ 50,620	\$ 166,667	\$ 823,482	\$ 1,641,732
Stratford	\$ 627	\$ 15,922	\$ 47,655	\$ 158,719	\$ 793,375	\$ 1,586,689
Sudbury	\$ 962	\$ 19,259	\$ 56,500	\$ 183,738	\$ 906,082	\$ 1,805,857
Tay	\$ 1,160	\$ 42,600	\$ 127,800	\$ 426,000	\$ 2,130,000	\$ 4,260,000
Tecumseh	\$ 679	\$ 13,337	\$ 38,377	\$ 124,352	\$ 610,958	\$ 1,215,958
Thorold	\$ 748	\$ 14,435	\$ 43,818	\$ 146,660	\$ 734,324	\$ 1,468,904
Thunder Bay	\$ 577	\$ 7,891	\$ 23,613	\$ 78,638	\$ 393,070	\$ 786,110
Timmins	\$ 483	\$ 13,411	\$ 40,233	\$ 134,112	\$ 670,560	\$ 1,341,120
Toronto	\$ 517	\$ 14,721	\$ 44,068	\$ 146,241	\$ 711,361	\$ 1,403,606
Vaughan	\$ 566	\$ 15,730	\$ 47,190	\$ 157,300	\$ 786,500	\$ 1,573,000
Wainfleet	N/A	N/A	N/A	N/A	N/A	N/A
Wasaga Beach	\$ 369	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 683	\$ 18,330	\$ 54,864	\$ 182,264	\$ 910,264	\$ 1,820,264
Welland	\$ 954	\$ 25,581	\$ 76,939	\$ 254,526	\$ 1,268,444	\$ 2,535,094
Wellesley	\$ 749	\$ 18,872	\$ 56,472	\$ 188,072	\$ 940,072	\$ 1,880,072
West Lincoln	\$ 564	\$ 12,017	\$ 35,779	\$ 118,948	\$ 594,195	\$ 1,188,255
Whitby	\$ 642	\$ 13,082	\$ 37,723	\$ 115,918	\$ 534,532	\$ 1,054,027
Whitchurch-Stouffville	\$ 567	\$ 15,738	\$ 47,214	\$ 157,380	\$ 786,900	\$ 1,573,800
Wilmot	\$ 740	\$ 18,958	\$ 56,754	\$ 189,040	\$ 944,960	\$ 1,889,860
Windsor	\$ 619	\$ 11,385	\$ 29,836	\$ 89,368	\$ 401,120	\$ 790,810
Woolwich	\$ 1,129	\$ 24,212	\$ 71,880	\$ 230,780	\$ 1,138,780	\$ 2,273,780
<b>Average</b>	\$ 756	\$ 17,096	\$ 50,225	\$ 162,974	\$ 801,739	\$ 1,596,322
<b>Median</b>	\$ 740	\$ 16,626	\$ 49,005	\$ 157,772	\$ 785,150	\$ 1,570,300
<b>Min</b>	\$ 351	\$ 7,215	\$ 21,646	\$ 68,288	\$ 268,288	\$ 518,286
<b>Max</b>	\$ 1,310	\$ 42,600	\$ 127,800	\$ 426,000	\$ 2,130,000	\$ 4,260,000

Note: Aurora, London and St. Thomas also have storm sewer collected on rates (excluded from above table)

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

Municipality - Water & Sewer Costs Meter Size	Residential 360 m3 5/8"	Residential 360 m3 Ranking
Brampton	\$ 351	low
Caledon	\$ 351	low
Mississauga	\$ 351	low
Wasaga Beach	\$ 369	low
Timmins	\$ 483	low
Sault Ste. Marie	\$ 492	low
Cornwall	\$ 501	low
Toronto	\$ 517	low
Markham	\$ 537	low
Aurora	\$ 551	low
North Bay	\$ 554	low
West Lincoln	\$ 564	low
Richmond Hill	\$ 565	low
Vaughan	\$ 566	low
Whitchurch-Stouffville	\$ 567	low
Cobourg	\$ 574	low
Thunder Bay	\$ 577	low
Georgina	\$ 605	low
Windsor	\$ 619	low
Stratford	\$ 627	low
Cambridge	\$ 637	low
Ajax	\$ 642	low
Clarington	\$ 642	low
Oshawa	\$ 642	low
Pickering	\$ 642	low
Whitby	\$ 642	low
Grimsby	\$ 644	mid
Barrie	\$ 645	mid
Brantford	\$ 651	mid
Hamilton	\$ 657	mid
Tecumseh	\$ 679	mid
Waterloo	\$ 683	mid
Chatham-Kent	\$ 684	mid
Guelph	\$ 688	mid
Samia	\$ 698	mid
Peterborough	\$ 700	mid
Ottawa	\$ 703	mid

Municipality - Water & Sewer Costs Meter Size	Residential 360 m3 5/8"	Residential 360 m3 Ranking
East Gwillimbury	\$ 727	mid
Newmarket	\$ 731	mid
Wilmot	\$ 740	mid
North Dumfries	\$ 744	mid
Burlington	\$ 744	mid
Halton Hills	\$ 744	mid
Milton	\$ 744	mid
Oakville	\$ 744	mid
Thorold	\$ 748	mid
Wellesley	\$ 749	mid
Orangeville	\$ 755	mid
Innisfil	\$ 755	mid
Orillia	\$ 779	mid
Pelham	\$ 782	mid
Leamington	\$ 788	mid
Kitchener	\$ 792	high
London	\$ 798	high
Kingston	\$ 800	high
Cavan-M-N M	\$ 844	high
St. Thomas	\$ 868	high
St. Catharines	\$ 899	high
Collingwood	\$ 903	high
King	\$ 913	high
Belleville	\$ 916	high
Amherstburg	\$ 935	high
Niagara-on-the-Lake	\$ 951	high
Prince Edward County	\$ 953	high
Welland	\$ 954	high
Sudbury	\$ 962	high
Niagara Falls	\$ 965	high
Port Colborne	\$ 981	high
Lakeshore	\$ 1,048	high
Bracebridge	\$ 1,079	high
Gravenhurst	\$ 1,079	high
Huntsville	\$ 1,079	high
Lincoln	\$ 1,089	high
Fort Erie	\$ 1,118	high
Woolwich	\$ 1,129	high
Tay	\$ 1,160	high
Norfolk	\$ 1,160	high
Central Elgin	\$ 1,177	high
Kawartha Lakes	\$ 1,310	high
Wainfleet	N/A	
<b>Average</b>	\$ 756	
<b>Median</b>	\$ 740	
<b>Min</b>	\$ 351	
<b>Max</b>	\$ 1,310	

### Comparison of Water/Sewer Costs—Commercial (sorted lowest to highest)

Municipality - Water & Sewer Costs Meter Size	Commercial 10,000 m3 2" 2"	Commercial 10,000 m3 2" Ranking
Cornwall	\$ 7,215	low
Thunder Bay	\$ 7,891	low
Brampton	\$ 9,745	low
Caledon	\$ 9,745	low
Mississauga	\$ 9,745	low
Kingston	\$ 10,744	low
Windsor	\$ 11,385	low
Grimsby	\$ 11,667	low
North Bay	\$ 11,895	low
Cobourg	\$ 11,928	low
St. Thomas	\$ 12,004	low
West Lincoln	\$ 12,017	low
Collingwood	\$ 12,416	low
Sault Ste. Marie	\$ 12,718	low
Chatham-Kent	\$ 12,882	low
Peterborough	\$ 12,971	low
Ajax	\$ 13,082	low
Clarington	\$ 13,082	low
Oshawa	\$ 13,082	low
Pickering	\$ 13,082	low
Whitby	\$ 13,082	low
Tecumseh	\$ 13,337	low
Timmins	\$ 13,411	low
London	\$ 13,770	low
Prince Edward County	\$ 14,095	low
Thorold	\$ 14,435	low
Toronto	\$ 14,721	mid
Markham	\$ 14,909	mid
Cambridge	\$ 15,226	mid
Aurora	\$ 15,310	mid
Brantford	\$ 15,423	mid
Samia	\$ 15,501	mid
Cavan-M-N M	\$ 15,549	mid
Richmond Hill	\$ 15,703	mid
Vaughan	\$ 15,730	mid
Whitchurch-Stouffville	\$ 15,738	mid
Innisfil	\$ 15,749	mid
Stratford	\$ 15,922	mid
Newmarket	\$ 16,444	mid
Amherstburg	\$ 16,807	mid
Georgina	\$ 16,817	mid
Guelph	\$ 16,876	mid

Municipality - Water & Sewer Costs Meter Size	Commercial 10,000 m3 2" 2"	Commercial 10,000 m3 2" Ranking
Port Colborne	\$ 17,004	mid
Niagara-on-the-Lake	\$ 17,128	mid
Niagara Falls	\$ 17,203	mid
Barrie	\$ 17,378	mid
Pelham	\$ 17,536	mid
Leamington	\$ 17,554	mid
Lakeshore	\$ 17,600	mid
Fort Erie	\$ 17,671	mid
Hamilton	\$ 17,737	mid
Orangeville	\$ 17,875	mid
Burlington	\$ 18,067	high
Halton Hills	\$ 18,067	high
Milton	\$ 18,067	high
Oakville	\$ 18,067	high
Norfolk	\$ 18,283	high
Waterloo	\$ 18,330	high
Orillia	\$ 18,403	high
St. Catharines	\$ 18,476	high
Wellesley	\$ 18,872	high
Wilmot	\$ 18,958	high
North Dumfries	\$ 19,060	high
Sudbury	\$ 19,259	high
Ottawa	\$ 19,530	high
Kitchener	\$ 22,000	high
Central Elgin	\$ 23,927	high
Woolwich	\$ 24,212	high
King	\$ 24,304	high
Welland	\$ 25,581	high
Bracebridge	\$ 26,538	high
Gravenhurst	\$ 26,538	high
Huntsville	\$ 26,538	high
East Gwillimbury	\$ 26,906	high
Belleville	\$ 27,514	high
Kawartha Lakes	\$ 27,710	high
Lincoln	\$ 29,162	high
Tay	\$ 42,600	high
Wasaga Beach	N/A	
Wainfleet	N/A	
<b>Average</b>	\$ 17,096	
<b>Median</b>	\$ 16,626	
<b>Min</b>	\$ 7,215	
<b>Max</b>	\$ 42,600	



### Comparison of Water/Sewer Costs—Industrial (sorted lowest to highest)

Municipality - Water & Sewer Costs Meter Size	Industrial 30,000 m3	Industrial 30,000 m3	Industrial 100,000 m3	Industrial 100,000 m3	Industrial 500,000 m3	Industrial 500,000 m3	Industrial 1,000,000 m3	Industrial 1,000,000 m3
	3"	Ranking	4"	Ranking	6"	Ranking	6"	Ranking
Chatham-Kent	\$ 33,288	low	\$ 68,288	low	\$ 268,288	low	\$ 518,286	low
Cornwall	\$ 21,646	low	\$ 72,154	low	\$ 360,768	low	\$ 721,536	low
Collingwood	\$ 24,966	low	\$ 78,944	low	\$ 382,331	low	\$ 759,331	low
Peterborough	\$ 35,566	low	\$ 100,624	low	\$ 404,953	low	\$ 779,876	low
Thunder Bay	\$ 23,613	low	\$ 78,638	low	\$ 393,070	low	\$ 786,110	low
Windsor	\$ 29,836	low	\$ 89,368	low	\$ 401,120	low	\$ 790,810	low
Kingston	\$ 29,582	low	\$ 91,831	low	\$ 440,986	low	\$ 870,784	low
London	\$ 32,679	low	\$ 105,697	low	\$ 522,432	low	\$ 973,934	low
Brampton	\$ 29,234	low	\$ 97,445	low	\$ 487,225	low	\$ 974,450	low
Caledon	\$ 29,234	low	\$ 97,445	low	\$ 487,225	low	\$ 974,450	low
Mississauga	\$ 29,234	low	\$ 97,445	low	\$ 487,225	low	\$ 974,450	low
Cobourg	\$ 33,153	low	\$ 104,999	low	\$ 511,274	low	\$ 1,016,270	low
North Bay	\$ 32,379	low	\$ 104,075	low	\$ 513,768	low	\$ 1,025,884	low
Ajax	\$ 37,723	low	\$ 115,918	low	\$ 534,532	low	\$ 1,054,027	low
Clarington	\$ 37,723	low	\$ 115,918	low	\$ 534,532	low	\$ 1,054,027	low
Oshawa	\$ 37,723	low	\$ 115,918	low	\$ 534,532	low	\$ 1,054,027	low
Pickering	\$ 37,723	low	\$ 115,918	low	\$ 534,532	low	\$ 1,054,027	low
Whitby	\$ 37,723	low	\$ 115,918	low	\$ 534,532	low	\$ 1,054,027	low
Sault Ste. Marie	\$ 35,561	low	\$ 115,194	low	\$ 569,684	low	\$ 1,137,680	low
Grimsby	\$ 34,535	low	\$ 114,575	low	\$ 571,947	low	\$ 1,143,661	low
West Lincoln	\$ 35,779	low	\$ 118,948	low	\$ 594,195	low	\$ 1,188,255	low
Orangeville	\$ 52,937	high	\$ 159,132	mid	\$ 630,815	low	\$ 1,204,028	low
Tecumseh	\$ 38,377	low	\$ 124,352	low	\$ 610,958	low	\$ 1,215,958	low
Prince Edward County	\$ 40,361	low	\$ 131,254	low	\$ 646,575	low	\$ 1,289,075	low
Timmins	\$ 40,233	low	\$ 134,112	low	\$ 670,560	low	\$ 1,341,120	low
Cavan-M-N M	\$ 42,162	low	\$ 124,964	low	N/A		N/A	
Sarnia	\$ 44,454	mid	\$ 141,685	low	\$ 685,501	low	\$ 1,365,271	low
Toronto	\$ 44,068	mid	\$ 146,241	mid	\$ 711,361	mid	\$ 1,403,606	mid
Thorold	\$ 43,818	low	\$ 146,660	mid	\$ 734,324	mid	\$ 1,468,904	mid
Niagara Falls	\$ 48,966	mid	\$ 155,297	mid	\$ 746,502	mid	\$ 1,474,502	mid
Markham	\$ 44,727	mid	\$ 149,090	mid	\$ 745,450	mid	\$ 1,490,900	mid
Innisfil	\$ 46,004	mid	\$ 151,004	mid	\$ 751,004	mid	\$ 1,501,004	mid
Cambridge	\$ 45,517	mid	\$ 151,187	mid	\$ 754,540	mid	\$ 1,507,790	mid
Burlington	\$ 49,868	mid	\$ 157,772	mid	\$ 768,523	mid	\$ 1,518,417	mid
Halton Hills	\$ 49,868	mid	\$ 157,772	mid	\$ 768,523	mid	\$ 1,518,417	mid
Milton	\$ 49,868	mid	\$ 157,772	mid	\$ 768,523	mid	\$ 1,518,417	mid
Oakville	\$ 49,868	mid	\$ 157,772	mid	\$ 768,523	mid	\$ 1,518,417	mid
Brantford	\$ 46,131	mid	\$ 153,267	mid	\$ 765,363	mid	\$ 1,530,363	mid
Aurora	\$ 45,930	mid	\$ 153,100	mid	\$ 765,500	mid	\$ 1,531,000	mid
Richmond Hill	\$ 47,109	mid	\$ 157,030	mid	\$ 785,150	mid	\$ 1,570,300	mid



### Comparison of Water/Sewer Costs—Industrial (sorted lowest to highest)

Municipality - Water & Sewer Costs Meter Size	Industrial 30,000 m3	Industrial 30,000 m3	Industrial 100,000 m3	Industrial 100,000 m3	Industrial 500,000 m3	Industrial 500,000 m3	Industrial 1,000,000 m3	Industrial 1,000,000 m3
	3"	Ranking	4"	Ranking	6"	Ranking	6"	Ranking
Vaughan	\$ 47,190	mid	\$ 157,300	mid	\$ 786,500	mid	\$ 1,573,000	mid
Whitchurch-Stouffville	\$ 47,214	mid	\$ 157,380	mid	\$ 786,900	mid	\$ 1,573,800	mid
Norfolk	\$ 50,118	mid	\$ 162,288	mid	\$ 793,607	mid	\$ 1,577,694	mid
Stratford	\$ 47,655	mid	\$ 158,719	mid	\$ 793,375	mid	\$ 1,586,689	mid
Guelph	\$ 49,614	mid	\$ 161,899	mid	\$ 797,312	mid	\$ 1,587,312	mid
Port Colborne	\$ 51,959	mid	\$ 163,864	mid	\$ 799,146	mid	\$ 1,589,646	mid
Amherstburg	\$ 48,940	mid	\$ 160,840	mid	\$ 799,090	mid	\$ 1,594,090	mid
Fort Erie	\$ 54,253	high	\$ 168,638	mid	\$ 816,807	mid	\$ 1,622,307	mid
Newmarket	\$ 49,044	mid	\$ 163,144	mid	\$ 815,144	mid	\$ 1,630,144	mid
St. Thomas	\$ 50,620	mid	\$ 166,667	mid	\$ 823,482	mid	\$ 1,641,732	mid
Niagara-on-the-Lake	\$ 50,690	mid	\$ 168,157	mid	\$ 839,397	mid	\$ 1,678,447	mid
Georgina	\$ 50,450	mid	\$ 168,168	mid	\$ 840,840	mid	\$ 1,681,680	mid
Barrie	\$ 51,811	mid	\$ 171,251	high	\$ 852,125	mid	\$ 1,702,125	mid
Hamilton	\$ 52,527	high	\$ 172,165	high	\$ 854,714	mid	\$ 1,705,707	mid
Lakeshore	\$ 52,200	mid	\$ 173,300	high	\$ 865,300	mid	\$ 1,730,300	high
Pelham	\$ 52,296	high	\$ 173,956	high	\$ 869,156	high	\$ 1,738,156	high
Leamington	\$ 52,338	high	\$ 174,082	high	\$ 869,762	high	\$ 1,739,357	high
Sudbury	\$ 56,500	high	\$ 183,738	high	\$ 906,082	high	\$ 1,805,857	high
Orillia	\$ 54,803	high	\$ 182,203	high	\$ 910,203	high	\$ 1,820,203	high
Waterloo	\$ 54,864	high	\$ 182,264	high	\$ 910,264	high	\$ 1,820,264	high
St. Catharines	\$ 55,992	high	\$ 183,640	high	\$ 916,274	high	\$ 1,831,274	high
Wellesley	\$ 56,472	high	\$ 188,072	high	\$ 940,072	high	\$ 1,880,072	high
Wilmot	\$ 56,754	high	\$ 189,040	high	\$ 944,960	high	\$ 1,889,860	high
North Dumfries	\$ 57,060	high	\$ 190,060	high	\$ 950,060	high	\$ 1,900,060	high
Ottawa	\$ 58,590	high	\$ 195,300	high	\$ 976,500	high	\$ 1,953,000	high
Belleville	\$ 80,930	high	\$ 242,189	high	\$ 1,049,766	high	\$ 2,056,633	high
Kitchener	\$ 66,000	high	\$ 220,000	high	\$ 1,100,000	high	\$ 2,200,000	high
Woolwich	\$ 71,880	high	\$ 230,780	high	\$ 1,138,780	high	\$ 2,273,780	high
Central Elgin	\$ 71,127	high	\$ 236,327	high	\$ 1,180,327	high	\$ 2,360,327	high
King	\$ 72,834	high	\$ 242,689	high	\$ 1,213,289	high	\$ 2,426,539	high
Welland	\$ 76,939	high	\$ 254,526	high	\$ 1,268,444	high	\$ 2,535,094	high
Bracebridge	\$ 79,733	high	\$ 262,053	high	\$ 1,300,973	high	\$ 2,597,444	high
Gravenhurst	\$ 79,733	high	\$ 262,053	high	\$ 1,300,973	high	\$ 2,597,444	high
Huntsville	\$ 79,733	high	\$ 262,053	high	\$ 1,300,973	high	\$ 2,597,444	high
Kawartha Lakes	\$ 83,931	high	\$ 271,875	high	\$ 1,342,313	high	\$ 2,677,313	high
East Gwillimbury	\$ 80,718	high	\$ 271,118	high	\$ 1,359,118	high	\$ 2,719,111	high
Lincoln	\$ 87,066	high	\$ 289,419	high	\$ 1,445,019	high	\$ 2,889,519	high
Tay	\$ 127,800	high	\$ 426,000	high	\$ 2,130,000	high	\$ 4,260,000	high
Wasaga Beach	N/A		N/A		N/A		N/A	
Wainfleet	N/A		N/A		N/A		N/A	
<b>Average</b>	\$ 50,225		\$ 162,974		\$ 801,739		\$ 1,596,322	
<b>Median</b>	\$ 49,005		\$ 157,772		\$ 785,150		\$ 1,570,300	
<b>Min</b>	\$ 21,646		\$ 68,288		\$ 268,288		\$ 518,286	
<b>Max</b>	\$ 127,800		\$ 426,000		\$ 2,130,000		\$ 4,260,000	

### ***Trends and Observations - Water/Sewer Costs***

- There are a number of factors that cause a municipality's ranking to vary across the property types, including minimum/service charge, meter size differential charges and rate structure
- Uniform rates are the most common water/sewer structure—with approximately 63% of the municipalities surveyed using this method
- Declining rate structures are the second most common type of rate structure—this method used by approximately 23% of the municipalities surveyed
- Approximately 8% have an inclining rate structure
- 2 of the municipalities in the survey (Cornwall and Wasaga Beach) have a flat rate residential structure.
- The City of London and the City of Kingston have an inclining residential rate structure and a declining structure for commercial and industrial users.
- The Region of Halton and the City of Toronto have a rate structure in which the rates increase initially and then beyond a certain point, decline. The City of Toronto has a 7 block rate structure, with 5 block rates in the Region of Halton
- Some municipalities charged a minimum fee and others had a service charge structure based on the size of the metre. In some cases, such as the Regions of York and Niagara, the upper tier municipality sells water/sewer to the local tier, who then retails these services to property owners. As a result, there are different rates across each of the local municipalities in these regions

## Water/Sewer Costs Type of Rate Structure

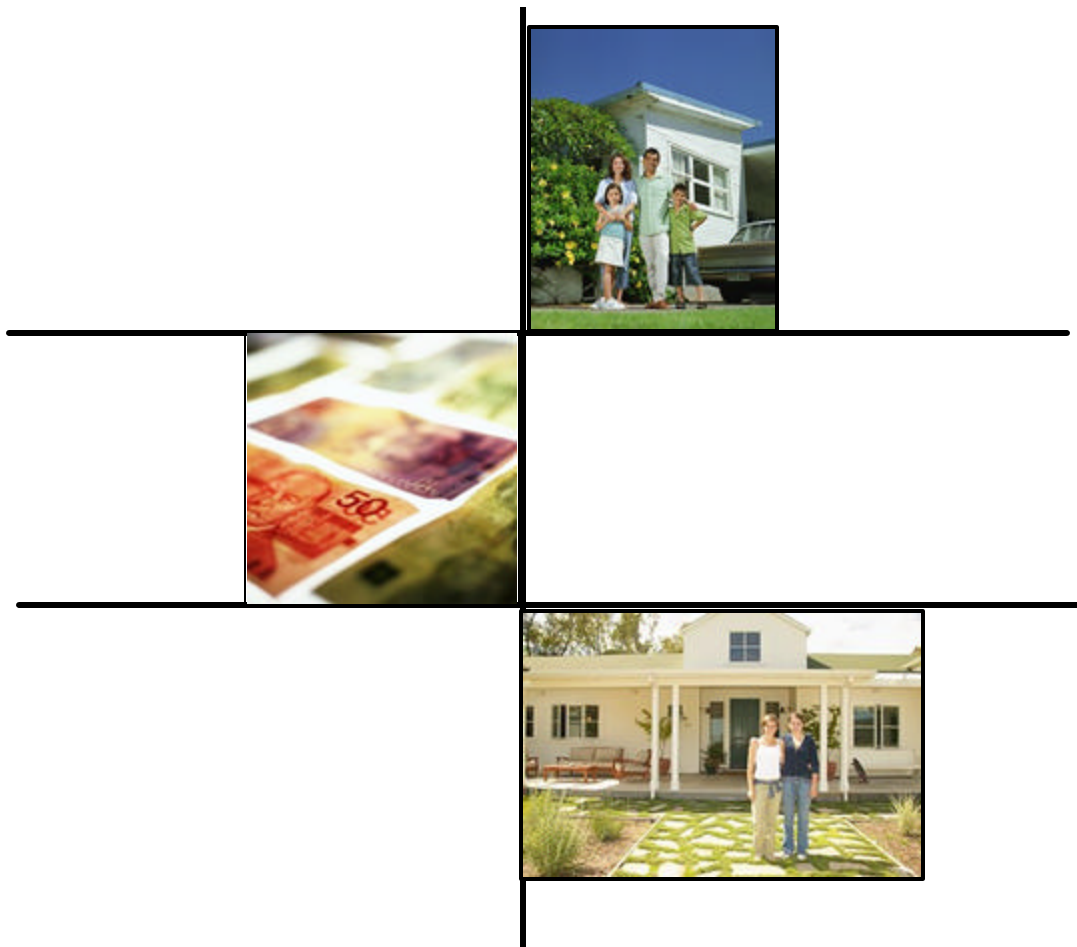
Municipality	Monthly Service Charge	Water Rate Structure - Residential	Water Rate Structure - Non-Res.
Ajax (Durham)	Y	D	D
Amherstburg (Essex)	Y	U	U
Aurora (York Region)	N	U	U
Barrie (Simcoe)	Y	I	I
Belleville (Hastings)	Y	D	D
Brampton (Peel)	N	U	U
Brantford	Y	U	U
Burlington (Halton Region)	Y	I,D	I,D
Caledon (Peel Region)	N	U	U
Cambridge (Waterloo Region)	Y	U	U
Cavan-Millbrook-North Monaghan	Y	U	U
Central Elgin	Y	U	U
Chatham-Kent	Y	D	D
Clarington	Y	D	D
Cobourg	Y	I	I
Collingwood	Y	U	U
Cornwall	N	F	U
East Gwillimbury (York Region)	N	D	D
Fort Erie (Niagara Region)	Y	U	U
Georgina (York Region)	N	U	U
Grimsby (Niagara Region)	N	D	D
Guelph	Y	U	U
Halton Hills (Halton Region)	Y	I,D	I,D
Hamilton	Y	U	U
Innisfil	Y	U	U
Kawartha Lakes	Y	U	U
King (York Region)	Y	I	I
Kingston	Y	I	D
Kitchener (Waterloo Region)	N	U	U
Lakeshore	Y	U	U
Leamington	Y	U	U
Lincoln (Niagara Region)	Y	U	U
London	Y	I	D
Markham (York Region)	N	U	U
Milton (Halton Region)	Y	I,D	I,D
Mississauga (Peel Region)	N	U	U
Muskoka	Y	U	U
Newmarket (York Region)	Y	U	U
Niagara Falls (Niagara Region)	Y	U	U

Municipality	Monthly Service Charge	Water Rate Structure - Residential	Water Rate Structure - Non-Res.
Niagara-on-the-Lake (Niagara R)	Y	U	U
Norfolk	Y	D	D
North Bay	Y	D	D
North Dumfries	Y	U	U
Oakville (Halton Region)	Y	I,D	I,D
Orangeville	Y	U	I
Orillia	Y	U	U
Oshawa	Y	D	D
Ottawa	N	U	U
Pelham (Niagara Region)	Y	U	U
Peterborough	Y	D	D
Pickering (Durham Region)	Y	D	D
Port Colborne (Niagara Region)	Y	U	U
Prince Edward County	Y	U	U
Richmond Hill (York Region)	N	U	U
Sarnia	Y	U	U
Sault Ste. Marie	Y	I	I,D
St. Catharines (Niagara Region)	Y	U	U
St. Thomas	Y	U	U
Stratford (Perth Region)	Y	D	D
Sudbury	Y	U	U
Tay	N	U	U
Tecumseh	Y	U	U
Thorold (Niagara Region)	N	D	D
Thunder Bay	Y	D	D
Timmins (Cochrane District)	N	D	D
Toronto	N	I,D	I,D
Vaughan (York Region)	N	U	U
Wainfleet (Niagara Region)	N/A	N/A	N/A
Wasaga Beach	N	F	F
Waterloo (Waterloo Region)	Y	U	U
Welland (Niagara Region)	Y	U	U
Wellesley	Y	U	U
West Lincoln (Niagara Region)	N	D	D
Whitby (Durham Region)	Y	D	D
Whitchurch (York Region)	N	U	U
Wilmot	Y	U	U
Windsor	Y	U	U
Woolwich	Y	U	U

## Legend

U= Uniform  
 I = Inclining  
 D = Declining  
 F = Flat  
 I,D = Inclining, then Declining

## Taxes as a % of Income



**Taxes as a % of Income**

A comparison was made earlier in the report of relative property tax burdens and water/sewer costs on comparable properties.

This section of the report provides a comparison of the allocation of gross income to fund municipal services on a typical household in each municipality.

The approach used to calculate taxes as a percentage of income was to compare the average incomes from the 2006 Financial Post Canadian Demographics in a municipality against the tax burden on a typical home in the municipality using average dwelling values (2001 Stats Canada) and applying the 2006 residential tax rates for each municipality.

## Average Household Income

As shown in the tables below, average household incomes range from a low of \$48,900 in Gravenhurst to a high of \$151,300 in King.

The survey average is approximately \$75,633

Municipality	2006 Est. Avg. Household Income *
Gravenhurst	\$ 48,900
Cornwall	\$ 51,600
Port Colborne	\$ 51,600
Welland	\$ 54,000
Tay	\$ 54,100
Fort Erie	\$ 54,900
Sault Ste. Marie	\$ 55,200
Wasaga Beach	\$ 55,400
Leamington	\$ 56,118
Timmins	\$ 56,900
Belleville	\$ 57,600
Huntsville	\$ 57,800
Wainfleet**	\$ 57,819
St. Catharines	\$ 57,900
North Bay	\$ 58,100
Orillia	\$ 58,100
St. Thomas	\$ 58,200
Collingwood	\$ 58,300
Brantford	\$ 59,000
Prince Edward County	\$ 59,300
Kawartha Lakes	\$ 59,500
Niagara Falls	\$ 59,800
Thorold	\$ 60,200
Peterborough	\$ 60,300
Sudbury	\$ 60,400
Thunder Bay	\$ 60,800
Chatham-Kent	\$ 61,000
Norfolk	\$ 61,600
Cobourg	\$ 62,700
Stratford	\$ 63,500
Sarnia	\$ 64,000
Kingston	\$ 64,100
London	\$ 64,300
Innisfil**	\$ 64,526
Hamilton	\$ 64,600
Georgina	\$ 65,400
Kitchener	\$ 65,500
Windsor	\$ 65,700
Oshawa	\$ 66,700
Cavan-M-N-M**	\$ 66,724

Municipality	2006 Est. Avg. Household Income *
Bracebridge	\$ 68,100
Orangeville	\$ 70,200
Wellesley**	\$ 70,478
West Lincoln	\$ 71,300
Cambridge	\$ 73,300
Barrie	\$ 73,800
Guelph	\$ 75,500
Lincoln	\$ 75,800
Toronto	77,100
Central Elgin	\$ 77,400
Pelham	\$ 80,600
Wilmot	\$ 80,600
Clarington	\$ 81,700
North Dumfries**	\$ 83,880
Amherstburg	\$ 84,200
Ottawa	\$ 84,600
Woolwich	\$ 84,800
Grimsby	\$ 87,700
Brampton	\$ 87,900
Waterloo	\$ 88,300
Lakeshore	\$ 90,400
Ajax	\$ 91,400
Mississauga	\$ 91,600
Burlington	\$ 91,700
Niagara-on-the-Lake	\$ 92,000
Milton	\$ 92,400
Whitby	\$ 95,000
Newmarket	\$ 95,500
Halton Hills	\$ 98,000
Whitchurch-Stouffville	\$ 100,900
Tecumseh	\$ 102,000
Richmond Hill	\$ 102,400
Markham	\$ 105,900
East Gwillimbury	\$ 107,200
Pickering	\$ 111,400
Vaughan	\$ 114,300
Caledon	\$ 115,600
Oakville	\$ 123,000
Aurora	\$ 123,400
King	\$ 151,300
<b>Average</b>	\$ 75,633
<b>Median</b>	\$ 67,412
<b>Min</b>	\$ 48,900
<b>Max</b>	\$ 151,300

\* source Financial Post

\*\* source Stats Canada 2001 and inflated to 2006 levels

### Average Dwelling Value

As shown in the tables below, average value of a dwelling ranges from a low of \$98,000 in Cornwall to a high \$386,000 in King.

The survey average is approximately \$187,200.

Municipality	2001 Average Value of Dwelling
Cornwall	\$ 98,084
Timmins	\$ 113,941
Sault Ste. Marie	\$ 114,023
Sudbury	\$ 121,671
Welland	\$ 121,754
Port Colborne	\$ 123,012
St. Thomas	\$ 126,935
Thunder Bay	\$ 127,452
Fort Erie	\$ 127,519
Tay	\$ 131,009
Chatham-Kent	\$ 131,150
Belleville	\$ 132,650
Sarnia	\$ 133,176
North Bay	\$ 135,852
Brantford	\$ 136,482
Thorold	\$ 137,876
Niagara Falls	\$ 139,813
Peterborough	\$ 140,096
St. Catharines	\$ 141,937
Windsor	\$ 142,002
Norfolk	\$ 145,075
Leamington	\$ 146,831
Gravenhurst	\$ 146,899
Kawartha Lakes	\$ 149,399
Orillia	\$ 149,464
Cobourg	\$ 150,135
Prince Edward County	\$ 152,867
London	\$ 155,689
Kitchener	\$ 157,719
Kingston	\$ 158,363
Wasaga Beach	\$ 158,492
Oshawa	\$ 159,102
Stratford	\$ 160,527
Central Elgin	\$ 162,753
Huntsville	\$ 163,485
Hamilton	\$ 166,783
Wainfleet**	\$ 167,850
Bracebridge	\$ 167,983
Collingwood	\$ 168,474
Cambridge	\$ 168,719
Barrie	\$ 172,452
Innisfil**	\$ 175,149
Georgina	\$ 175,803

Municipality	2001 Average Value of Dwelling
Cavan-M-N-M**	\$ 177,397
West Lincoln	\$ 177,531
Lincoln	\$ 178,289
Orangeville	\$ 180,197
Amherstburg	\$ 181,735
Guelph	\$ 184,123
Clarington	\$ 184,534
Grimsby	\$ 187,426
Waterloo	\$ 193,829
Ottawa	\$ 196,698
Lakeshore	\$ 197,330
Pelham	\$ 202,771
Wilmot	\$ 203,026
Tecumseh	\$ 203,363
Woolwich	\$ 204,056
Wellesley**	\$ 204,536
Ajax	\$ 214,480
Whitby	\$ 217,017
Brampton	\$ 218,799
North Dumfries**	\$ 224,706
Burlington	\$ 228,054
Pickering	\$ 232,163
Newmarket	\$ 242,234
Halton Hills	\$ 243,114
Niagara-on-the-Lake	\$ 247,634
Mississauga	\$ 255,365
Milton	\$ 255,978
East Gwillimbury	\$ 262,065
Toronto	\$ 282,715
Aurora	\$ 285,768
Caledon	\$ 295,583
Oakville	\$ 306,209
Markham	\$ 306,493
Richmond Hill	\$ 312,071
Vaughan	\$ 320,999
Whitchurch-Stouffville	\$ 324,797
King	\$ 386,416
<b>Average</b>	\$ 187,199
<b>Median</b>	\$ 170,586
<b>Min</b>	\$ 98,084
<b>Max</b>	\$ 386,416

### Property Taxes as a Percentage of Income

Property taxes as a percentage of income ranged from 2.2% to 4.6%.

Municipality	2001 Average Value of Dwelling	2006 Residential Tax Rate	2006 Residential Tax	Property Taxes as a % of Household Income
Tecumseh	\$203,363	1.1252%	\$ 2,288	2.2%
Caledon	\$295,583	0.9364%	\$ 2,768	2.4%
Lakeshore	\$197,330	1.0989%	\$ 2,168	2.4%
Oakville	\$306,209	0.9866%	\$ 3,021	2.5%
Halton Hills	\$243,114	0.9974%	\$ 2,425	2.5%
Milton	\$255,978	0.9002%	\$ 2,304	2.5%
Aurora	\$ 285,768	1.0830%	\$ 3,095	2.5%
Woolwich	\$204,056	1.0540%	\$ 2,151	2.5%
Burlington	\$228,054	1.0329%	\$ 2,355	2.6%
East Gwillimbury	\$262,065	1.0770%	\$ 2,822	2.6%
King	\$386,416	1.0343%	\$ 3,997	2.6%
North Dumfries**	\$224,706	1.0045%	\$ 2,257	2.7%
Pickering	\$232,163	1.2931%	\$ 3,002	2.7%
Cavan-M-N-M**	\$177,397	1.0149%	\$ 1,800	2.7%
Mississauga	\$255,365	0.9724%	\$ 2,483	2.7%
Newmarket	\$242,234	1.0824%	\$ 2,622	2.7%
Vaughan	\$320,999	0.9816%	\$ 3,151	2.8%
Ottawa	\$196,698	1.1921%	\$ 2,345	2.8%
Amherstburg	\$ 181,735	1.3006%	\$ 2,364	2.8%
Brampton	\$218,799	1.1453%	\$ 2,506	2.9%
Waterloo	\$193,829	1.2998%	\$ 2,519	2.9%
Markham	\$306,493	0.9881%	\$ 3,028	2.9%
Wilmot	\$203,026	1.1526%	\$ 2,340	2.9%
Prince Edward County	\$152,867	1.1508%	\$ 1,759	3.0%
Innisfil**	\$175,149	1.0952%	\$ 1,918	3.0%
Tay	\$131,009	1.2372%	\$ 1,621	3.0%
Wasaga Beach	\$158,492	1.0488%	\$ 1,662	3.0%
Richmond Hill	\$312,071	0.9863%	\$ 3,078	3.0%
Clarington	\$184,534	1.3337%	\$ 2,461	3.0%
Whitby	\$217,017	1.3267%	\$ 2,879	3.0%
Toronto	\$282,715	0.8309%	\$ 2,349	3.0%
Cambridge	\$168,719	1.3336%	\$ 2,250	3.1%
Grimsby	\$187,426	1.4367%	\$ 2,693	3.1%
Guelph	\$184,123	1.2704%	\$ 2,339	3.1%
Barrie	\$172,452	1.3258%	\$ 2,286	3.1%
Ajax	\$ 214,480	1.3240%	\$ 2,840	3.1%
Niagara-on-the-Lake	\$247,634	1.1575%	\$ 2,866	3.1%
Kitchener	\$157,719	1.3218%	\$ 2,085	3.2%
Norfolk	\$145,075	1.3569%	\$ 1,968	3.2%
Whitchurch-Stouffville	\$324,797	0.9987%	\$ 3,244	3.2%
Sarnia	\$133,176	1.5678%	\$ 2,088	3.3%
Lincoln	\$178,289	1.3954%	\$ 2,488	3.3%
Kawartha Lakes	\$149,399	1.3296%	\$ 1,986	3.3%



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

Municipality	2001 Average Value of Dwelling	2006 Residential Tax Rate	2006 Residential Tax	Property Taxes as a % of Household Income
Central Elgin	\$ 162,753	1.5878%	\$ 2,584	3.3%
Thorold	\$ 137,876	1.4600%	\$ 2,013	3.3%
Peterborough	\$ 140,096	1.4404%	\$ 2,018	3.3%
Wellesley**	\$ 204,536	1.1573%	\$ 2,367	3.4%
Stratford	\$ 160,527	1.3451%	\$ 2,159	3.4%
St. Thomas	\$ 126,935	1.5607%	\$ 1,981	3.4%
Fort Erie	\$ 127,519	1.4670%	\$ 1,871	3.4%
Orillia	\$ 149,464	1.3351%	\$ 1,996	3.4%
Georgina	\$ 175,803	1.2812%	\$ 2,252	3.4%
Niagara Falls	\$ 139,813	1.5049%	\$ 2,104	3.5%
Orangeville	\$ 180,197	1.3713%	\$ 2,471	3.5%
Bracebridge	\$ 167,983	1.4361%	\$ 2,412	3.5%
Windsor	\$ 142,002	1.6738%	\$ 2,377	3.6%
West Lincoln	\$ 177,531	1.4545%	\$ 2,582	3.6%
Kingston	\$ 158,363	1.4699%	\$ 2,328	3.6%
London	\$ 155,689	1.5156%	\$ 2,360	3.7%
Pelham	\$ 202,771	1.4603%	\$ 2,961	3.7%
Cornwall	\$ 98,084	1.9520%	\$ 1,915	3.7%
Collingwood	\$ 168,474	1.3011%	\$ 2,192	3.8%
Brantford	\$ 136,482	1.6269%	\$ 2,220	3.8%
Belleville	\$ 132,650	1.6526%	\$ 2,192	3.8%
Huntsville	\$ 163,485	1.3480%	\$ 2,204	3.8%
Sudbury	\$ 121,671	1.9064%	\$ 2,320	3.8%
Chatham-Kent	\$ 131,150	1.7864%	\$ 2,343	3.8%
Thunder Bay	\$ 127,452	1.8451%	\$ 2,352	3.9%
St. Catharines	\$ 141,937	1.5817%	\$ 2,245	3.9%
Cobourg	\$ 150,135	1.6273%	\$ 2,443	3.9%
Leamington	\$ 146,831	1.5032%	\$ 2,207	3.9%
North Bay	\$ 135,852	1.6831%	\$ 2,287	3.9%
Oshawa	\$ 159,102	1.6522%	\$ 2,629	3.9%
Hamilton	\$ 166,783	1.5422%	\$ 2,572	4.0%
Welland	\$ 121,754	1.7697%	\$ 2,155	4.0%
Gravenhurst	\$ 146,899	1.3351%	\$ 1,961	4.0%
Port Colborne	\$ 123,012	1.7593%	\$ 2,164	4.2%
Timmins	\$ 113,941	2.1057%	\$ 2,399	4.2%
Sault Ste. Marie	\$ 114,023	2.0833%	\$ 2,375	4.3%
Wainfleet**	\$ 167,850	1.5834%	\$ 2,658	4.6%
<b>Average</b>	\$ 187,199	1.3468%	\$ 2,392	3.3%
<b>Median</b>	\$ 170,586	1.3316%	\$ 2,344	3.2%
<b>Min</b>	\$ 98,084	0.8309%	\$ 1,621	2.2%
<b>Max</b>	\$ 386,416	2.1057%	\$ 3,997	4.6%

### Total Municipal and Property Tax Burden as a Percentage of Income

The following table includes water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

Municipality	2006 Residential Tax	Property Taxes as a % of Household Income	2006 Residential Water/Sewer Costs	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Relative Ranking
Caledon	\$ 2,768	2.4%	\$ 351	\$ 3,119	2.7%	low
Tecumseh	\$ 2,288	2.2%	\$ 679	\$ 2,968	2.9%	low
Aurora	\$ 3,095	2.5%	\$ 551	\$ 3,646	3.0%	low
Oakville	\$ 3,021	2.5%	\$ 744	\$ 3,765	3.1%	low
Mississauga	\$ 2,483	2.7%	\$ 351	\$ 2,834	3.1%	low
Halton Hills	\$ 2,425	2.5%	\$ 744	\$ 3,169	3.2%	low
King	\$ 3,997	2.6%	\$ 913	\$ 4,909	3.2%	low
Brampton	\$ 2,506	2.9%	\$ 351	\$ 2,857	3.3%	low
Vaughan	\$ 3,151	2.8%	\$ 566	\$ 3,717	3.3%	low
Pickering	\$ 3,002	2.7%	\$ 642	\$ 3,644	3.3%	low
Milton	\$ 2,304	2.5%	\$ 744	\$ 3,049	3.3%	low
East Gwillimbury	\$ 2,822	2.6%	\$ 727	\$ 3,550	3.3%	low
Markham	\$ 3,028	2.9%	\$ 537	\$ 3,565	3.4%	low
Burlington	\$ 2,355	2.6%	\$ 744	\$ 3,100	3.4%	low
Newmarket	\$ 2,622	2.7%	\$ 731	\$ 3,353	3.5%	low
Lakeshore	\$ 2,168	2.4%	\$ 1,048	\$ 3,216	3.6%	low
Richmond Hill	\$ 3,078	3.0%	\$ 565	\$ 3,643	3.6%	low
North Dumfries**	\$ 2,257	2.7%	\$ 744	\$ 3,001	3.6%	low
Ottawa	\$ 2,345	2.8%	\$ 703	\$ 3,048	3.6%	low
Waterloo	\$ 2,519	2.9%	\$ 683	\$ 3,203	3.6%	low
Wasaga Beach	\$ 1,662	3.0%	\$ 369	\$ 2,031	3.7%	low
Whitby	\$ 2,879	3.0%	\$ 642	\$ 3,521	3.7%	low
Toronto	\$ 2,349	3.0%	\$ 517	\$ 2,866	3.7%	low
Whitchurch-Stouffville	\$ 3,244	3.2%	\$ 567	\$ 3,810	3.8%	low
Clarington	\$ 2,461	3.0%	\$ 642	\$ 3,103	3.8%	low
Grimsby	\$ 2,693	3.1%	\$ 644	\$ 3,337	3.8%	low
Ajax	\$ 2,840	3.1%	\$ 642	\$ 3,482	3.8%	low
Wilmot	\$ 2,340	2.9%	\$ 740	\$ 3,080	3.8%	low
Woolwich	\$ 2,151	2.5%	\$ 1,129	\$ 3,280	3.9%	mid
Amherstburg	\$ 2,364	2.8%	\$ 935	\$ 3,299	3.9%	mid
Cambridge	\$ 2,250	3.1%	\$ 637	\$ 2,887	3.9%	mid
Cavan-M-N-M**	\$ 1,800	2.7%	\$ 844	\$ 2,644	4.0%	mid
Barrie	\$ 2,286	3.1%	\$ 645	\$ 2,931	4.0%	mid
Guelph	\$ 2,339	3.1%	\$ 688	\$ 3,027	4.0%	mid
Innisfil**	\$ 1,918	3.0%	\$ 755	\$ 2,673	4.1%	mid
Niagara-on-the-Lake	\$ 2,866	3.1%	\$ 951	\$ 3,818	4.1%	mid
Sarnia	\$ 2,088	3.3%	\$ 698	\$ 2,786	4.4%	mid
Georgina	\$ 2,252	3.4%	\$ 605	\$ 2,858	4.4%	mid
Stratford	\$ 2,159	3.4%	\$ 627	\$ 2,786	4.4%	mid
Kitchener	\$ 2,085	3.2%	\$ 792	\$ 2,877	4.4%	mid
West Lincoln	\$ 2,582	3.6%	\$ 564	\$ 3,146	4.4%	mid
Wellesley**	\$ 2,367	3.4%	\$ 749	\$ 3,116	4.4%	mid
Peterborough	\$ 2,018	3.3%	\$ 700	\$ 2,718	4.5%	mid

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

Municipality	2006 Residential Tax	Property Taxes as a % of Household Income	2006 Residential Water/Sewer Costs	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Relative Ranking
Windsor	\$ 2,377	3.6%	\$ 619	\$ 2,996	4.6%	mid
Prince Edward County	\$ 1,759	3.0%	\$ 953	\$ 2,712	4.6%	mid
Thorold	\$ 2,013	3.3%	\$ 748	\$ 2,761	4.6%	mid
Orangeville	\$ 2,471	3.5%	\$ 755	\$ 3,226	4.6%	mid
Pelham	\$ 2,961	3.7%	\$ 782	\$ 3,743	4.6%	mid
Cornwall	\$ 1,915	3.7%	\$ 501	\$ 2,416	4.7%	mid
Lincoln	\$ 2,488	3.3%	\$ 1,089	\$ 3,577	4.7%	mid
Orillia	\$ 1,996	3.4%	\$ 779	\$ 2,775	4.8%	mid
Cobourg	\$ 2,443	3.9%	\$ 574	\$ 3,017	4.8%	mid
Thunder Bay	\$ 2,352	3.9%	\$ 577	\$ 2,929	4.8%	mid
Central Elgin	\$ 2,584	3.3%	\$ 1,177	\$ 3,761	4.9%	mid
Brantford	\$ 2,220	3.8%	\$ 651	\$ 2,871	4.9%	mid
Kingston	\$ 2,328	3.6%	\$ 800	\$ 3,128	4.9%	mid
North Bay	\$ 2,287	3.9%	\$ 554	\$ 2,840	4.9%	mid
St. Thomas	\$ 1,981	3.4%	\$ 868	\$ 2,849	4.9%	mid
Oshawa	\$ 2,629	3.9%	\$ 642	\$ 3,271	4.9%	mid
London	\$ 2,360	3.7%	\$ 798	\$ 3,157	4.9%	mid
Chatham-Kent	\$ 2,343	3.8%	\$ 684	\$ 3,027	5.0%	high
Hamilton	\$ 2,572	4.0%	\$ 657	\$ 3,229	5.0%	high
Timmins	\$ 2,399	4.2%	\$ 483	\$ 2,882	5.1%	high
Norfolk	\$ 1,968	3.2%	\$ 1,160	\$ 3,129	5.1%	high
Bracebridge	\$ 2,412	3.5%	\$ 1,079	\$ 3,492	5.1%	high
Niagara Falls	\$ 2,104	3.5%	\$ 965	\$ 3,069	5.1%	high
Tay	\$ 1,621	3.0%	\$ 1,160	\$ 2,781	5.1%	high
Sault Ste. Marie	\$ 2,375	4.3%	\$ 492	\$ 2,868	5.2%	high
Collingwood	\$ 2,192	3.8%	\$ 903	\$ 3,095	5.3%	high
Leamington	\$ 2,207	3.9%	\$ 788	\$ 2,996	5.3%	high
Belleville	\$ 2,192	3.8%	\$ 916	\$ 3,108	5.4%	high
St. Catharines	\$ 2,245	3.9%	\$ 899	\$ 3,144	5.4%	high
Sudbury	\$ 2,320	3.8%	\$ 962	\$ 3,281	5.4%	high
Fort Erie	\$ 1,871	3.4%	\$ 1,118	\$ 2,989	5.4%	high
Kawartha Lakes	\$ 1,986	3.3%	\$ 1,310	\$ 3,296	5.5%	high
Huntsville	\$ 2,204	3.8%	\$ 1,079	\$ 3,283	5.7%	high
Welland	\$ 2,155	4.0%	\$ 954	\$ 3,109	5.8%	high
Port Colborne	\$ 2,164	4.2%	\$ 981	\$ 3,145	6.1%	high
Gravenhurst	\$ 1,961	4.0%	\$ 1,079	\$ 3,041	6.2%	high
<b>Average</b>	\$ 2,392	3.3%	\$ 756	\$ 3,145	4.3%	
<b>Median</b>	\$ 2,344	3.2%	\$ 740	\$ 3,103	4.4%	
<b>Min</b>	\$ 1,621	2.2%	\$ 351	\$ 2,031	2.7%	
<b>Max</b>	\$ 3,997	4.6%	\$ 1,310	\$ 4,909	6.2%	

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

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Ottawa	Eastern	\$ 3,048	3.6%	
Cavan-M-N-M**	Eastern	\$ 2,644	4.0%	
Peterborough	Eastern	\$ 2,718	4.5%	
Prince Edward County	Eastern	\$ 2,712	4.6%	
Cornwall	Eastern	\$ 2,416	4.7%	
Cobourg	Eastern	\$ 3,017	4.8%	
Kingston	Eastern	\$ 3,128	4.9%	
Belleville	Eastern	\$ 3,108	5.4%	
Kawartha Lakes	Eastern	\$ 3,296	5.5%	4.7%

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Caledon	GTA	\$ 3,119	2.7%	
Aurora	GTA	\$ 3,646	3.0%	
Oakville	GTA	\$ 3,765	3.1%	
Mississauga	GTA	\$ 2,834	3.1%	
Halton Hills	GTA	\$ 3,169	3.2%	
King	GTA	\$ 4,909	3.2%	
Brampton	GTA	\$ 2,857	3.3%	
Vaughan	GTA	\$ 3,717	3.3%	
Pickering	GTA	\$ 3,644	3.3%	
Milton	GTA	\$ 3,049	3.3%	
East Gwillimbury	GTA	\$ 3,550	3.3%	
Markham	GTA	\$ 3,565	3.4%	
Burlington	GTA	\$ 3,100	3.4%	
Newmarket	GTA	\$ 3,353	3.5%	
Richmond Hill	GTA	\$ 3,643	3.6%	
Whitby	GTA	\$ 3,521	3.7%	
Toronto	GTA	\$ 2,866	3.7%	
Whitchurch-Stouffville	GTA	\$ 3,810	3.8%	
Clarington	GTA	\$ 3,103	3.8%	
Ajax	GTA	\$ 3,482	3.8%	
Georgina	GTA	\$ 2,858	4.4%	
Oshawa	GTA	\$ 3,271	4.9%	3.5%

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

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Grimsby	Niagara/Hamilton	\$ 3,337	3.8%	
Niagara-on-the-Lake	Niagara/Hamilton	\$ 3,818	4.1%	
West Lincoln	Niagara/Hamilton	\$ 3,146	4.4%	
Thorold	Niagara/Hamilton	\$ 2,761	4.6%	
Pelham	Niagara/Hamilton	\$ 3,743	4.6%	
Lincoln	Niagara/Hamilton	\$ 3,577	4.7%	
Hamilton	Niagara/Hamilton	\$ 3,229	5.0%	
Niagara Falls	Niagara/Hamilton	\$ 3,069	5.1%	
St. Catharines	Niagara/Hamilton	\$ 3,144	5.4%	
Fort Erie	Niagara/Hamilton	\$ 2,989	5.4%	
Welland	Niagara/Hamilton	\$ 3,109	5.8%	
Port Colborne	Niagara/Hamilton	\$ 3,145	6.1%	
Wainfleet**	Niagara/Hamilton	N/A	N/A	4.9%

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Thunder Bay	North	\$ 2,929	4.8%	
North Bay	North	\$ 2,840	4.9%	
Timmins	North	\$ 2,882	5.1%	
Sault Ste. Marie	North	\$ 2,868	5.2%	
Sudbury	North	\$ 3,281	5.4%	5.1%

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

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Wasaga Beach	Simcoe/Musk./Duff	\$ 2,031	3.7%	
Barrie	Simcoe/Musk./Duff	\$ 2,931	4.0%	
Innisfil**	Simcoe/Musk./Duff	\$ 2,673	4.1%	
Orangeville	Simcoe/Musk./Duff	\$ 3,226	4.6%	
Orillia	Simcoe/Musk./Duff	\$ 2,775	4.8%	
Bracebridge	Simcoe/Musk./Duff	\$ 3,492	5.1%	
Tay	Simcoe/Musk./Duff	\$ 2,781	5.1%	
Collingwood	Simcoe/Musk./Duff	\$ 3,095	5.3%	
Huntsville	Simcoe/Musk./Duff	\$ 3,283	5.7%	
Gravenhurst	Simcoe/Musk./Duff	\$ 3,041	6.2%	4.9%

Municipality	Location	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Average by Location
Tecumseh	SouthWest	\$ 2,968	2.9%	
Lakeshore	SouthWest	\$ 3,216	3.6%	
North Dumfries**	SouthWest	\$ 3,001	3.6%	
Waterloo	SouthWest	\$ 3,203	3.6%	
Wilmot	SouthWest	\$ 3,080	3.8%	
Woolwich	SouthWest	\$ 3,280	3.9%	
Amherstburg	SouthWest	\$ 3,299	3.9%	
Cambridge	SouthWest	\$ 2,887	3.9%	
Guelph	SouthWest	\$ 3,027	4.0%	
Sarnia	SouthWest	\$ 2,786	4.4%	
Stratford	SouthWest	\$ 2,786	4.4%	
Kitchener	SouthWest	\$ 2,877	4.4%	
Wellesley**	SouthWest	\$ 3,116	4.4%	
Windsor	SouthWest	\$ 2,996	4.6%	
Central Elgin	SouthWest	\$ 3,761	4.9%	
Brantford	SouthWest	\$ 2,871	4.9%	
St. Thomas	SouthWest	\$ 2,849	4.9%	
London	SouthWest	\$ 3,157	4.9%	
Chatham-Kent	SouthWest	\$ 3,027	5.0%	
Norfolk	SouthWest	\$ 3,129	5.1%	
Leamington	SouthWest	\$ 2,996	5.3%	4.3%

## ***Economic Development Programs***

## Economic Development Programs

Development inducements vary from city to city and frequently involve the formation of positive relationships and partnerships with the private sector. This evolving pro-business philosophy has led to new incentives designed to attract private development. There are many forms of economic development programs used across Ontario to encourage growth.

Programs to promote economic development include, but are not limited to;

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centres
- Municipal land assembly
- Brownfield programs
- Downtown programs
- Heritage restoration programs
- Developing networks and business directories
- Developing newsletters

Some of these programs, such as Brownfield redevelopment, are new to Ontario. The number and types of incentives are still evolving. Economic development strategies and incentives are tailored to fit the needs of the community. A municipality's decision to offer various incentive programs is also related to where the municipality is in terms of its phase of development; whether the municipality is in growth, stability, retrenchment or revitalization phase.

Some municipalities included in the study advocate the use of economic development incentives as a tool to generate additional assessment. The increased amount of taxes and user fees generated, as well as the number of jobs created, serve to strengthen the local economy. Community improvement programs are undertaken to increase tax assessment, revive or further stimulate community vitality and encourage more efficient and effective use of land and existing services, facilities and infrastructure. Many community improvement programs are targeted to downtown cores and to specific forms of development.

Business Retention and Expansion programs are face-to-face ways of finding solutions to local business problems. Corporate calling programs typically initiate discussions with businesses to identify if and how assistance can be provided in the following areas; relocation and expansion, strategic alliances, planning approvals, export information, government programs and municipal services. Most municipalities that have business retention programs identified them as a cost-effective approach to business development.

Business incubator programs and facilities help to build strong, viable companies by providing support services and professional advice. A business incubator is an economic development tool designed to accelerate the growth and success of entrepreneurial companies through an array of business support resources and services. Incubators usually provide clients access to appropriate rental space and flexible leases, shared basic office services and equipment, technology support services, and assistance in obtaining the necessities for company growth.



## **Ontario Legislation**

The following section provides an overview of various Ontario legislation related to financial assistance and other financial incentives that may be used to encourage development and redevelopment in municipalities. This information has been taken from excerpts from a Ministry of Municipal Affairs and Housing document “Municipal Financial Tools for Planning and Development”.

### **Municipal Act**

The Municipal Act (subsection 111(1)) prohibits municipalities from directly or indirectly assisting any manufacturing business or other industrial or commercial enterprise through the granting of bonuses. Notwithstanding the bonusing rule, subsection 111 (2) of the Municipal Act permits, with the Municipal Affairs and Housing minister's approval, certain financial assistance for the purpose of implementing a community improvement plan that has been adopted under the provision of Section 28 of the Planning Act.

### **Planning Act**

Section 28 of the Planning Act sets out the authority for municipalities to designate community improvement project areas and adopt community improvement plans. This is done through a legal process involving public notice, a public meeting and the right of appeal. Once approved by the Ministry of Municipal Affairs and Housing, a community improvement plan can provide municipalities with broad powers to acquire, hold, clear, lease and sell land in designated areas for the purposes of community improvement.

Once a municipality has approved community improvement policies and designated a community improvement project area, it may use the powers afforded through subsection 28(7) to issue grants or loans to registered or assessed owners of lands and buildings within the designated areas.

### **Ontario Heritage Act**

Section 39 of the Ontario Heritage Act allows municipalities to make grants or loans to owners of heritage designated properties. These grants or loans are to pay for all or part of the cost of alteration of the designated property, on terms and conditions established by municipal council.

### **Development Charges Act**

The *Development Charges Act, 1997* provides the legal basis for Ontario municipalities to impose growth-related development charges (sometimes known as impact fees) in order to recover some or all of the capital costs of new municipal infrastructure requirements resulting from new development. The services eligible to be funded from this source include transportation (roads and transit), sewer, water and other services that must be provided to serve residential and non-residential growth.

Section 4 of the *Development Charges Act, 1997* exempts the first 50 per cent of existing industrial building expansions from municipal development charges.

Paragraph 10 of subsection 5(1) of the *Development Charges Act, 1997* permits municipalities to give full or partial exemption for some types of development.

In the interests of economic competitiveness and job creation or preservation, many Ontario municipalities have chosen to use this section to wholly or partially exempt new industrial development and larger expansions of existing industrial buildings from the imposition of local development charges and impact fees.

Under subsection 2(7) of the *Development Charges Act, 1997*, municipalities may exempt areas of the municipality from the application of a development charges bylaw. Such areas could include a downtown or development area, including community improvement project areas under the *Planning Act*. Municipalities may also adopt area bylaws not including a specific area.

### ***Bill 56—Brownfield Statute Amendment Act***

Brownfields are defined by the Province as derelict, dysfunctional or under-used industrial and commercial facilities where expansion or redevelopment is complicated by real or perceived contamination. Despite the complexity of developing these properties, they are often in desirable and strategic locations. Redeveloping brownfields means transforming environmentally challenged properties into productive properties. Brownfields are lands on which industrial or commercial activity took place in the past. They may be vacant, underused or abandoned. Brownfields are usually located in strategic areas of the community, with existing transportation, infrastructure and facilities and close to or in the downtown core.

The Act removes the main barriers to brownfield cleanup and redevelopment. It sets out clear rules for the clean up of contaminated brownfield sites to ensure that environmental liability standards are met and public health protected. It would limit future environmental liability for municipalities, developers and owners of brownfield properties. In addition, it streamlines the planning process to expedite brownfield projects and help municipalities provide financial support for brownfield clean up costs.

The Ministry has provided assistance to municipalities by establishing financial and liability tools.

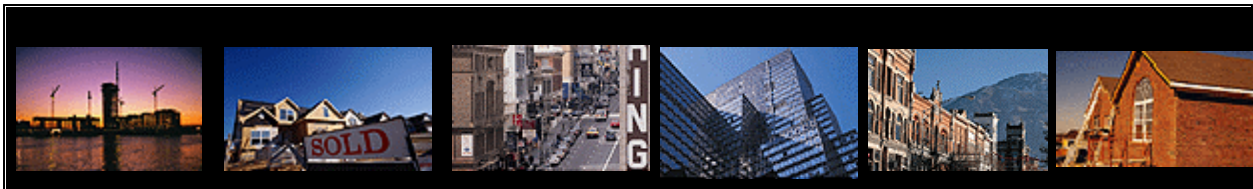
Financial Tools include—municipal loans and grants, tax incremental financing to leverage the difference between the current and potential tax yields on redeveloped properties, waivers of municipal fees where appropriate, and matching education tax rebates.

Liability Tools include — MOE liability agreements signed with local municipalities and lenders that limit exposure to liability risks under circumstances such as site investigations, technology databases that provide remediation technology and project detail information, environmental liability insurance.

***Types of Programs That Promote Economic Development***

- ***Municipal Land Assembly***
- ***Business Retention & Expansion Programs***
- ***Downtown/Area Specific Programs***
- ***Brownfield Redevelopment***

The next section of the report provides an overview of the various types of programs that promote economic development and their presence across the municipalities in the survey.



**Municipal Land Assembly**

This section of the report provides additional detail on the publicly held industrial/business

<b>Municipality</b>		<b>Municipal Land Assembly</b>	
<b>Amherstburg</b>		800 acres of industrial lands and a strategy to enhance servicing to these areas	
<b>Aurora</b>		89 acres in the Highway 404 Business Park	
<b>Barrie</b>		Barrie has 50 acres of full-serviced industrial and business park lands. The City also owns, in partnership with the City of Orillia and the Township of Oro-Medonte, 80 acres of airport development lands available at the Lake Simcoe Regional Airport.	
<b>Brantford</b>		The City-owned zoned serviced industrial land available: 1. Braneida Industrial Park – 59 acres; 2. Northwest Business Park – 25 acres.	
<b>Caledon</b>		The Town has two industrial districts located in the Bolton and Tullamore areas. About 450 acres of employment lands are proposed adjacent to the Highway 410 extension in Caledon.	
<b>Cambridge</b>		70 acres available of City-owned land, priced at \$145,000 per acre	
<b>Chatham-Kent</b>		Chatham-Kent has 120 acres of land adjacent to Highway 401 and Bloomfield Road that is currently under development. Also there are 28 acres in Blenheim Industrial Park and 5 acres in McGregor Industrial park	
<b>Cobourg</b>		67 acres of fully serviced industrial land - \$25,000 per acre. The Town also purchased Northam Industrial Park (147 acres).	
<b>Cornwall</b>		The City of Cornwall owns and maintains a 1600-acre Industrial Park. The south section of the park consists of 400 serviced acres (95% developed). Of the remaining 1,200 acres, 300 are fully serviced and immediately available while the remainder can be serviced on demand. The asking price for industrial land is typically \$20,000 per acre.	
<b>East Gwillimbury</b>		Partially serviced Bales Drive Industrial Park has 84 acres of industrial zoned land. An additional 160-acre industrial area immediately north of the existing Bales Park is currently being developed.	

**Municipal Land Assembly**

Municipality	Municipal Land Assembly
<b>Fort Erie</b>	2 Industrial parks with 83 acres of industrial lands. There are also private industrial parks available.
<b>Georgina</b>	The Town currently owns 12 parks for a total of 75 hectares
<b>Guelph</b>	<p>Hanlon Business Park - 350 Acres of industrial and serviced commercial lands. Approximately 20 acres of land is currently available for sale. Sale price is \$85,000 per acre for zoned, graded and serviced industrial site.</p> <p>York/Watson Industrial Park – 120 acres of industrial land. Approximately 2.5 acres of land available for sale. Sale price is \$75,000 per acre for zoned, graded and serviced industrial land.</p> <p>Hanlon Creek Business Park – with 420 acres of developable lands. Business park rates range from \$130,000 to \$150,000 per acre.</p>
<b>Hamilton</b>	<p>North Glanbrook Industrial Business Park – 680 acres, zoned industrial, strategically located at the junction of the Lincoln Alexander Parkway and the soon to be completed (spring 2007) Red Hill Valley Parkway.</p> <p>Airport Business Park – gross site area of approximately 777 acres.</p>
<b>Kawartha Lakes</b>	<p>Serviced Industrial Land (hectares): 373            Approximately 100 acres are still available            The price (per serviced acre): \$30,000</p>
<b>Kingston</b>	<p>Combined 303 acres of industrial land is available for development.</p> <ul style="list-style-type: none"> <li>-Cataraqui Industrial Park—198 acres available, all serviced with a sale price ranging from \$35,000 to \$45,000 per acre</li> <li>-Alcan Business Park—6 acres available, all serviced with a sale price ranging from \$35,000-\$45,000 per acre</li> <li>-Clyde Industrial Park—37 acres available, all serviced with a sale price of \$35,000-\$70,000</li> <li>-St. Lawrence Business park—62 acres available, all serviced with a sale price of \$35,000 to \$45,000 per acre</li> </ul>
<b>Kitchener</b>	<p>Grand River Business Park – 16.06 acres available, B-2 (5.029 acres) \$125,000/acre, B-3 (11.037 acres) \$150,000-\$200,000/acre depending on use.</p> <p>Huron Business Park – 12.5 fully serviced acres available, with an asking price of B-2 \$125,000</p>

**Municipal Land Assembly**

Municipality	Municipal Land Assembly
<b>Leamington</b>	Two parcels of land in the Seneca Road Business Park, consisting of (1) 2.98 acres and (2) 3.88 acres. Both are fully serviced. Other parcels of land are available within the park, but are privately owned. Prices are negotiable.
<b>London</b>	<p>The City has partnered with the airport in an industrial park. The City also plans to invest \$65 million over the next 20 years to develop industrial lands.</p> <p>Serviced            Trafalgar Industrial Park – 38 acres            River Road Site – 9 acres            Forest City Industrial Park – 22 acres            Skyway Industrial Park Phase I – 28 acres</p> <p>Unserviced            Huron Industrial Park – 202 acres            Airport Road South – 474 acres            Skyway Industrial Park – 104 acres</p>
<b>Niagara Falls</b>	The first 15 acres of 120 acres of municipally owned land is serviced and marketed by the private sector.
<b>Norfolk</b>	<p>The County currently has 4 parks, three municipal and one private sector park.</p> <p>The Delhi Industrial Park had a total of 48 acres, with 4.9 acres remaining.</p> <p>The Norfolk Industrial Park had a total of 66.98 acres, with a total of 26.98 remaining.</p> <p>The East Lynn Industrial Park had a total of 100 acres, with 14.2 remaining.</p> <p>The Alfred W. Judd Park had 115.87 acres, with 89.27 remaining.</p>
<b>North Bay</b>	113 acres of serviced land available in the \$20,000/acre price range
<b>Oshawa</b>	Land prices average \$100,000 to \$265,000 per acre. All industrial lands are owned by the private sector. Municipal lands available for airport uses at Oshawa Municipal Airport, \$112,000 to \$150,000 per acre.
<b>Ottawa</b>	The City currently has 500 acres of vacant municipally owned lands.

**Municipal Land Assembly**

Municipality	Municipal Land Assembly
<b>Peterborough</b>	Major Bennett Industrial Park – 60 acres serviced at \$40,000/acre Peterborough Industrial Park – 45 acres serviced at \$40,000/acre In the process of developing 40 acres of land for aviation industry use Airport lands are not sold but are leased at a current rate of 20 cents psf.
<b>Pickering</b>	The Brock Industrial Area has about 350-400 acres of available land, all privately owned and selling for between \$200,000-\$250,000 per acre.
<b>Port Colborne</b>	Port Colborne has 44 acres of serviced industrial acres available - Light industry
<b>Sarnia</b>	Two business parks - 80 acres, fully occupied - 85 acres, under development, with a sale price of approximately \$40,000 to \$60,000 -
<b>Sault Ste Marie</b>	The City has two serviced Industrial Parks – Yates Avenue Park – 62 acres and Leigh’s Bay Road park – 67 acres. Both are serviced.
<b>St Thomas</b>	The City-owned Highbury Industrial Park now has 130 acres of serviced industrial land available for sale at \$45,000 per acre. There are also smaller parcels of serviced industrial land owned by the City and the Economic Development Corporation available throughout the industrial area. These additional parcels range in size from approximately 1 acre to 7.5 acres.
<b>Stratford</b>	190 acres in the Wright Business Park, price range from \$38,000 to \$50,000. Smallest size is 4 acres up to 85 acres. There are no industrial development charges.
<b>Sudbury</b>	Three industrial parks – 69 total serviced acreage available for sale, price between \$20,000 - \$35,000.
<b>Timmins</b>	Noranta Industrial Park – 4 serviced lots available, combined area of 5.67 acres and 3 unserviced lots with a combined area of 4.28 acres. Selling price of lots ranges from \$30,000 - \$35,000 per acre for serviced lots.

***Municipal Land Assembly***

<b>Municipality</b>	<b>Municipal Land Assembly</b>
<b>Wasaga Beach</b>	<p>40 acre business park – 1 – 5 acres serviced commercial and industrial lots for sale or build to suit</p> <p>8.5 acre beachfront resort property. The Town has this site available for a four seasons resort right near the main beach. More Town property can be provided in the area for the right development.</p>
<b>Waterloo</b>	<p>Eastbridge Business Park – 110 acres, 7 of which are available</p> <p>The City is a funding partner in the University of Waterloo Research and Technology Park but does not own the land.</p>
<b>Welland</b>	<p>Enterprise and Harry Duffin Industrial, 115 acres</p>
<b>West Lincoln</b>	<p>Smithville Industrial Park has a capacity of 218.5 acres of which 13.27 is currently available for sale at an asking price of \$60,000/acre.</p>
<b>Whitchurch-Stouffville</b>	<p>Total acreage of industrial parks is 150.63. Currently the Town is not offering any acreage for sale.</p>
<b>Windsor</b>	<p>The City owns 2 industrial parks – Ojibway with 240 acres, with a price range of \$38,500-\$46,000</p> <p>- Twin Oaks Industrial Park with 150 acres, with a price range of \$65,000-\$130,000</p>



## **Business Retention & Expansion Programs**

<b>Municipality</b>	<b>Business Expansion and Retention Programs</b>
<b>Ajax</b>	<p>The Ajax Economic Development Office offers the following programs and services:</p> <p><b>Site Selection Services</b></p> <ul style="list-style-type: none"><li>• Quick lead response</li><li>• Detailed information about vacant land and buildings</li></ul> <p><b>Facilitation through the Development Process</b></p> <ul style="list-style-type: none"><li>• Development review teams that streamline the approvals process</li><li>• Guiding of applications through the development stages</li></ul> <p><b>Business Networking</b></p> <ul style="list-style-type: none"><li>• Connections to the local business community and development industry</li><li>• Connections to key regional, provincial, federal governments and international agencies</li></ul> <p><b>Business Research</b></p> <ul style="list-style-type: none"><li>• Detailed statistical information about the Ajax business community</li><li>• Customized information packages</li><li>• Comprehensive business investment package</li><li>• Business and Vacant Land Directories</li></ul> <p><b>Business Seminars</b></p> <ul style="list-style-type: none"><li>• Ajax Business Network provides an excellent opportunity for learning and networking</li><li>• Liaison to events and happenings in the business community</li></ul> <p><b>Ground Breaking and Ribbon Cutting</b></p> <ul style="list-style-type: none"><li>• Advice and logistical support for events</li><li>• Assistance in generating media coverage</li></ul>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Aurora</b></p>	<p>The Town of Aurora has implemented a number of initiatives to promote economic development which include, but are not limited to the following:</p> <p><b>Business Networking/Information Seminars</b> – Town staff host these sessions semi-annually. Some sessions are organized in conjunction with the Aurora Chamber of Commerce. Information seminars deal with informative topics of interest to local businesses.</p> <p><b>Business Newsletter</b> – semi-annual publication is available to all local businesses and contains news and announcements dealing with Aurora companies.</p> <p><b>Aurora Business Ambassadors Program</b> – created in 1996, the Program involves prominent local business leaders who promote the Town globally. Ambassadors provide important feedback to Town staff on a variety of business issues as well as contacts with national and international companies. Ambassadors will also be incorporated into the Town’s Corporate Visitation Program.</p> <p><b>Corporate Visitation Program</b> – On a monthly basis, a team of Town officials, consisting of the EDO, the CAO, and Business Ambassadors, visit a local business in order to meet company representatives, tour facilities and discuss issues of importance to each company.</p> <p><b>Investment Retention &amp; Attraction Strategy</b> – the EDO acts as a champion for business interests, gathers community intelligence, prepares economic market information and provides a liaison between municipal government and local businesses.</p> <p><b>Development Coordination Role</b> – Economic Development Division staff undertake a ‘One-Point-Of-Contact’ role, working closely with the development community to assist non-residential investors in navigating the municipal approvals process. The EDO is part of a municipal team working to expedite development approvals.</p>
<p><b>Barrie</b></p>	<p><b>Corporate Visitation Program</b> – a team of Ambassadors, made up of representatives from local corporations and City officials visits businesses to express to each company their importance to the community, learn about the business and their management and to offer services ensuring that any challenges they may be experiencing are addressed.</p> <p><b>Business Enterprise Centre.</b> The Centre offers a library, forms and publications, seminars, workshops, workstations and other resources to help those interested in starting their own business and provides assistance and support to small and medium-sized businesses in both their startup and early growth stages. The Centre has recently launched the Biz Smart program, which has been developed to train persons to be successful entrepreneurs.</p> <p>The City of Barrie is expanding its assistance to manufacturers and exporters by working with the Canadian Manufacturers and Exporters Association to implement a local strategy to address issues affecting area manufacturers.</p> <p>The City has established a community based <b>Doctor Recruitment Task Force</b> with funding from the City of Barrie and The Royal Victoria Hospital.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Brampton</b></p>	<p>Brampton's Economic Development program is a forward-thinking curriculum designed to help Brampton business build, grow, and innovate every day.</p> <p>It consists of the following strategies:</p> <p><b>Business Retention and Expansion Program</b>            Brampton continues to form strategic alliances with its industry clusters to manage effective local business relationships. Brampton's BR&amp;E program includes the following initiatives: Corporate Calling, Business Alliances, Attention = Retention, Inquiry Facilitation, and Economic Policy &amp; Research.</p> <p><b>Workforce Development</b>            Brampton is a strong supporter of higher learning and advanced education. The city is a strategic partner and investor in the new Sheridan Centre for Advanced manufacturing and Design Technologies, opened at the Davis campus in 2005.</p> <p><b>Investment Marketing Program</b>            The Economic Development Office has set up a strategic economic development marketing initiative to continue to promote local business success and Brampton as a premier investment location in the GTA.</p> <p><b>Small Business Enterprise Centre</b>            The Brampton Small Business Enterprise Centre offers entrepreneurs and small business owners access to business planning, business registration, counseling, research. Leadership, and mentorship, advice, tools and seminars.</p> <p><b>Tourism Brampton</b>            Tourism Brampton highlights the uniqueness and brilliance of the City's local venues and lucrative infrastructure development to attract residents and business to the City every year.</p> <p><b>Ambassador Program</b>            Senior business executives from some of Brampton's largest businesses tout the benefits of Brampton as a city to live, work and play, both locally and abroad.</p> <p><b>ICI Land Use Strategy</b>            Brampton's land use strategy preserves prime business-building lands for targeted development to ensure that new business owners coming to the City get the most out of their investment.</p> <p><b>Economic Development Research Program</b>            Brampton's Research Program provides business owners, site selectors and ICI clients, with customized research on current economic trends, in addition to Brampton's demographic, socio-economic and employment statistics. The Research Program serves as a data collection and dissemination centre utilizing government and private resources and to provide business owners and clients information in a timely manner.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Brantford</b></p>	<p>The City of Brantford administers a local Business Retention and Expansion (BRE) program through the Economic Development and Tourism Department. The BRE program supports local businesses by creating opportunities for direct firm assistance and enabling area industries to become aware of programs and resources available to them.</p> <p>A BRE committee consisting of representatives from the three levels of government; municipal (Economic Development Departments of the City of Brantford and County of Brant); provincial (Ministry of Economic Development and Trade); and federal (Service Canada), has enhanced cooperation between all levels of government and business. The committee meets quarterly to discuss issues related to retention and expansion and targets 150 company visitations per year.</p> <p>In 2006, a third Business Retention and Expansion survey was completed, building upon the two previous survey projects from 1998 and 2001. The 2006 survey was significantly larger in its scope and focused more on labour and employment needs, which continue to be identified by local employers as a priority. As part of the 2006 survey project, the City currently utilizes a sophisticated BRE software program developed to record and analyze company responses, to proactively identify growth opportunities, companies at risk and areas where the community can be engaged to help the business sector.</p> <p>The Brantford/Brant/ Business Resource Centre provides advice and counsel to entrepreneurs either starting a business or already operating a business. The City, Ministry of Economic Development Trade &amp; Tourism and local sponsors provide funding.</p>
<p><b>Burlington</b></p>	<p>The City has a business-calling program operated by the Burlington Economic Development Corporation (BEDC). The program is based upon the retention and expansion software called Synchronist Business Information System. It allows for more sophisticated levels of programs and follows a rigorous process for selecting companies, arranging interviews, conducting interviews and recording and analyzing data. It has proven to be a powerful planning tool for service delivery in the municipality.</p> <p>Burlington also has a “Jobs Burlington Campaign” which set up a website for high tech businesses to link to labour.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Caledon</b></p>	<p>The Town conducts a <b>Corporate Visitation Program</b>.</p> <p>A <b>Mayor’s Business Breakfast</b> is held semiannually to offer the local business community networking opportunities and to hear from a keynote speaker.</p> <p>An Economic Development and Communications quarterly <b>Newsletter</b> was initiated in the fall of 2005. The publications allow Caledon to begin delivering a clear and consistent message, build awareness and create a unique identity.</p> <p>A <b>Business Retention and Expansion Strategy</b> monitors and reacts to local business needs via information gathering and reporting, market research and business contacts.</p> <p>A <b>Low Cost Leader Strategy</b> is designed to attract and retain businesses by reducing development application fees, building permit fees and development charges below that of competing municipalities. A streamlining of the approval process has resulted in substantial reductions in the length of time to gain approvals for new stand-alone buildings.</p> <p>The <b>Caledon Small Business Enterprise Centre</b> provides free consultations, business plan reviews, financing and mentoring services, free access to accountants, lawyers and other professionals, business registration, workshops and seminars to new and growing companies.</p> <p>The Town of Caledon has successful, dedicated partnerships with established organizations, including the Caledon Chamber of Commerce, The Hills of Headwaters Tourism Association, Peel Federation of Agriculture, and the greater Toronto marketing Alliance.</p> <p>In December 2005, Town of Caledon Council adopted a new <b>Physician Recruitment Policy</b> as a community health initiative.</p>
<p><b>Cambridge</b></p>	<p>The City supports existing businesses with their expansion by having regular contact with the business community through <b>networking</b> and a <b>visitation program</b>.</p> <p>The City also provides information and resource material through the <b>Business Enterprise Centre</b>.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Chatham-Kent</b></p>	<p>Chatham-Kent works with local community organizations including Chambers of Commerce and Business Improvement Areas in support of service and commercial issues and activities.</p> <p>Business Development Services – acting as the champion and spokesperson for local business, gathering community intelligence and supporting business’ special issues, enhancing the existing business infrastructure.</p> <p>Entrepreneurial services provide start up support and on-line business registration to new entrepreneurs in cooperation with the Ministry of Economic Development and Trade.</p> <p>Economic Development Services promotes Chatham-Kent to the world, communicating with senior national and international business leaders and provincial and federal government decision-makers to identify Chatham-Kent as a location for new investment, maintaining an inventory of land and buildings available for development and assisting with site selection activities.</p> <p>The Agricultural Services area of the Economic Development Services works at promoting and developing agri-business opportunities. Working with the University of Guelph/Ridgetown College to provide business support services through the Agricultural Business Centre.</p> <p>Tourism Development Services – providing support to the local tourism sector through tourism destination marketing, developing partnerships with local tourism operations and attractions, operating seasonal visitor information services.</p>
<p><b>Clarington</b></p>	<p>The <b>Business Retention and Expansion</b> (BR&amp;E) program includes two essential elements:            First, the <b>Visitation Program</b> surveys a large sample of our local companies to determine the needs, concerns and opportunities of existing local companies in order that action could be taken to respond to the companies needs or development opportunities.            Secondly, an ongoing <b>BR&amp;E Implementation Program</b> sets out to implement the actions to help businesses become more competitive. The implementation of recommendations to proactively improve the local business climate will be the responsibility of the BR&amp;E for the Municipality of Clarington in partnership with the Clarington Board of Trade, The Municipality of Clarington, other organizations and members from the business community</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Cobourg</b></p>	<p>Once a year over 1,000 businesses are telephoned to update information and discuss any concerns. Manufacturers are contacted twice annually. Information and/or assistance are provided as well as appointments for personal visits by Town staff. <b>Team Cobourg</b> representatives, regularly visit industries that wish to expand or reorganize their operations.</p> <p>An <b>Opportunity Analysis Program</b> promotes a public forum for business to express views on present and future development. Entrepreneurial services are provided for start up and existing businesses through the Business Advisory Centre – Northumberland. This includes seminars and performance monitoring as well as a business reference library.</p> <p>Marketing programs such as the award winning “shop local campaign” are implemented jointly by the Town of Cobourg, Chamber of Commerce, local media and retailers from all nodes. Another example is the Town’s Tourism partnership with wellness practitioners and accommodation businesses that mutually promote each other as Ontario’s Feel Good Town.</p> <p>The Town has partnered with the Life Long Learning Centre regarding skill development in Construction Trades including job placement. The Business Advisory Centre works in 6 Secondary schools promoting Business Plan Competitions and student summer businesses as future entrepreneurs. The Town works with area Chambers and EDO’s hosting manufacturing seminars.</p>
<p><b>Cornwall</b></p>	<p>The Cornwall Business Enterprise Centre is designed to allow “One-Stop” shopping for information on starting up and operating an existing business in the Cornwall / S.D. &amp; G area. It offers support services such as:</p> <ul style="list-style-type: none"> <li>Library of resource materials</li> <li>A quiet place to work</li> <li>Free publications</li> <li>Counselling on general small business</li> <li>Referral to more detailed sources of information</li> <li>Computer and free internet access</li> <li>Provide small business oriented seminars for the general public</li> </ul> <p>It also offers seminars, Stepping out on Your Own Business Information Sources, Youth Programs and a Corporate Centre Link.</p>
<p><b>East Gwillimbury</b></p>	<p>Business Development Committee—signage branding and promotion of local businesses. The Town continues to develop strategic initiatives in order to promote additional new industrial and employment growth in the municipality.</p>
<p><b>Fort Erie</b></p>	<p><b>Company Visitation Program.</b></p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Guelph</b></p>	<p><b>Guelph Business Enterprise Centre</b> – A partnership with the City of Guelph’s Economic Development Department, the Guelph Chamber of Commerce and the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA). The centre answers questions on start-up businesses, provides one-on-one consulting, seminars and training, mentoring and networking.</p> <p><b>Local Best Practices Networking Group</b> – A partnership between the City’s Economic Development Department and the Ministry of Economic Development and Trade (MEDT) and the Excellence in Manufacturing Consortium (EMC). This group promotes an emphasis on continuous improvement and increasing members’ competitiveness.</p> <p><b>Physician Recruitment Program</b> is in effect to attract qualified doctors to open practices in the City.</p> <p>Business Attraction Marketing Program            Business Retention Program            Visitor &amp; Convention Services Program</p>
<p><b>Grimsby</b></p>	<p>The Town conducts a <b>Business Visitation Program</b> that is intended to maintain contact with local businesses, as well as host business breakfasts on a semi-regular basis to provide the opportunity for the local Chamber of Commerce in this regard.</p>
<p><b>Halton</b></p>	<p><b>Proactive Business Contact Program. Access to Capital Program</b> helps companies prepare for investor readiness. This involves seminar series with three components; understanding investor needs, preparation of the investment plan and negotiating with the investor. On completion of the seminars, the company can then do its presentation in front of a review panel of three experts, which will provide a critique.</p> <p>The Halton Apprenticeship Advisory Council, is a joint public-private venture which reviews and addresses labour needs in Halton to provide the labour resources necessary for growth.</p>
<p><b>Hamilton</b></p>	<p>The City conducts a <b>Corporate Visitation Program</b>. In addition, the City participates in trade fairs in Canada and the US and takes local companies at no charge for their booth space.</p> <p>The <b>Hamilton Small Business Enterprise Centre</b> provides the information and tools that entrepreneurs need to grow their businesses. It is a one-stop source for business information, guidance and professional advice on starting and running a successful business.</p>



**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Kawartha Lakes</b></p>	<p>The Kawartha Lakes Small Business Enterprise Resources Centre helps smaller businesses realize new opportunities and increase competitiveness. The objective is to ensure that the small business community continues to be supported in its growth, while increasing employment and investment within the City.</p> <p>The Kawartha Lakes Economic Development Office conducts visitation programs, opportunity alert services, investment network services, business consultations, and Government liaison services</p> <p>In an effort to provide maximum municipal assistance to community groups and organizations, the Economic Development Office has an <b>Economic Development Partnership Fund Program</b>. This loan repayment program is available to groups and organizations that have secured other financing but require assistance with start-up cash flow. Applications from the smallest event to those requiring the maximum loan of \$80,000 will be considered.</p> <p>Based on Strategic Planning exercise looking to 2010, Tourism development Initiatives include:  Premier-ranked Tourist Destination Framework (2007)  Product development and industry/association partnerships  Branding, destination Marketing and website management</p> <p>The Kawartha Lakes Community Health care Initiative is a non profit corporation dedicated to facilitate the recruitment of new General Practitioners and the retention of existing ones via incentive programs and community-based initiatives.</p> <p>There are numerous programs to promote the agriculture business including, but not limited to the following:  Agriculture Economic Impact &amp; Development Study in partnership with Peterborough County and City  Kawartha Farm Fresh – a guide to buying fresh local farm products  Fostering partnerships through government programs, creation of linkages to increase economic activity and opportunities</p>
<p><b>Kingston</b></p>	<p><b>Kingston Economic Development Corporation's (KEDCO)</b> activities include the promotion of the city in the international marketplace; assisting local companies with expansion/modernization projects; maintaining a computer database of up-to-date economic indicators for the area; co-ordinating local economic development efforts and advising local and senior governments on economic development matters.</p>



**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<b>Mississauga</b>	<p><b>Business Call Program</b> - The City hosts a proactive corporate call program in key industry sectors. Elected officials and senior staff from the City visit major new companies to the City each year to develop a rapport with the business community, determine the level of satisfaction with City services and address issues.</p> <p>Mississauga Business Enterprise Centre (MBEC) – assists entrepreneurs to start-up businesses and existing small businesses to grow and expand.</p> <p>Facilitation Services – site location assistance; industry and business networks; business and government contacts.</p> <p>In addition, the City supplies partnership options and offers seminars for small and medium sized companies.</p>
<b>Muskoka</b>	<p>Muskoka Enterprise Centre servicing all of Muskoka; it is funded from municipal contributions and grant from Province</p>
<b>Niagara Falls</b>	<p>The City operates a proactive visitation program.</p>
<b>Norfolk</b>	<p><b>Development Coordinating Committee</b> – A monthly meeting of all Norfolk County departments provides a streamlined, proactive approach to processing and assisting key development applications.</p> <p><b>Business Visits Program</b> – The Norfolk County Economic Development staff visit manufacturing, agricultural and tourism businesses on an ongoing basis and assist in facilitating any outstanding issues they may have, or connecting them with local, provincial and federal support programs.</p> <p><b>Site Selection</b> – Norfolk County offers site location assistance for developers of industrial and commercial projects, including the maintenance of an inventory of available properties.</p> <p><b>Networking</b> – Norfolk County offers networking opportunities for business through its Advisory Board, and networking teams for Industry, Agriculture and Tourism, through meetings, workshops, careers fairs and seminars</p> <p><b>Marketing Partner Program</b> – Norfolk County works collaboratively with participating industrial, agricultural and tourism-related businesses on marketing campaigns and other initiatives, such as the annual Community Profile publication.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>North Bay</b></p>	<p>The City's Economic Development Department provides turn key services to prospective investors including site searches, land sales, labour market analysis, public funding applications assistance, financial structuring and related services.</p> <p>North Bay's Business Retention &amp; Expansion program was implemented for the first time in 2005 as a communication tool between the Mayor's Office of Economic Development in partnership with the North Bay &amp; District Chamber of Commerce and the local business community. Phase one, now complete, was designed to gather empirical data from a wide cross section of firms in a variety of sectors through a confidential survey process. Results have provided the community with a better understanding of the benefits and challenges to doing business in North Bay as well as enabled firms and the City to capitalized on several value add and business expansion opportunities. Phase two, the on going company visitation program is now in place and continues to provide valuable feedback and facilitates issue resolution.</p> <p>The Business Centre - Nipissing Parry Sound, a partnership between the City, the Province of Ontario and various community stakeholders assists in the start-up and expansion of new and existing businesses. The Centre provides support through the first five years of operation, by offering business consulting services and information concerning market research, business plans and financing.</p> <p>Incentive and grant initiatives specific to Northern Ontario such as the Northern Ontario Young Entrepreneurs, Emerging Technology, Infrastructure and Community Development programs offered through the Northern Ontario Heritage Fund and those available through FedNor and their Community Futures Development Corporations assist with the expansion of existing companies and the attraction of new investment to the region.</p>
<p><b>Oakville</b></p>	<p>The Oakville Economic Development Alliance (OEDA) – provides a company proactive <b>Visitation Program</b> to assist businesses and ensure that they are satisfied with Oakville. In addition OEDA provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.</p>
<p><b>Orangeville</b></p>	<p>The Town recently opened a Small Business Enterprise Centre for business start-ups. The Orangeville &amp; Area Small Business enterprise Centre (SBEC) provides guidance for start-up and existing companies.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
Oshawa	<p>Business retention is part of the City's <b>Economic Development Strategy</b>. Oshawa has a business retention and expansion/Corporate calling program which is designed to provide excellent customer service to existing businesses by opening lines of communication, creating loyalty and assisting Oshawa firms with business opportunities and addressing their issues and business concerns.</p> <p><b>Business Advisory and Enterprise Centre</b> run through the region of Durham - on behalf of the City of Oshawa.</p> <p><b>Site selection services</b> to allow for quick response to inquiries, maintain inventory of available lands and buildings and other critical data for site selection decisions.</p> <p><b>Advocacy</b> – provide coordinating role to review and streamline approvals and provide connections with regional, provincial and federal organizations and agencies.</p> <p><b>Newsletter</b> – publish a quarterly newsletter featuring local business expansions, openings, information which is mailed to over 6,000 businesses, federal and provincial departments, site selectors</p> <p><b>Outreach</b> – organize quarterly information meetings on topics of interest to business community (i.e. automotive outlook, economic outlook, etc.)</p>
Ottawa	<p>The <b>Entrepreneurship Centre</b> is an initiative of the Ottawa Centre for Research and Innovation (ORCI); dedicated to helping Ottawa entrepreneurs make educated decisions about starting and growing their businesses. The centre aims to promote Ottawa's economy, through the development of products and services that encourage entrepreneurship and support business growth. The City of Ottawa, the Ontario Ministry Enterprise and Innovation, the Royal Bank, Nelligan O'Brien and numerous other business partners fund the Centre. The Centre provides links to other business organizations, seminars and entrepreneurial events, online training and many other tools and resources to assist budding entrepreneurs.</p> <p><b>Business Contact Program</b> – in 2005 the City undertook this program designed to better understand issues and opportunities of local businesses. The program involves representatives from the City and the Province meeting with manufacturing businesses in both the urban and rural areas of the City. Participants are encouraged to give their views on the best ways to promote and support the manufacturing sector in Ottawa; what are the issues and opportunities facing small, medium and large sized businesses? How can the City and the Province work with manufacturers and their organizations to address those issues and devise effective solutions?</p> <p>The <b>Ottawa Centre for Research and Innovation (OCRI)</b> is a not-for-profit organization supported by over 600 members. OCRI builds on the strengths of the region to advance research and development, lifelong learning, professional development and community infrastructure.</p> <p><b>Ottawa Global Marketing</b>, a division of OCRI works with the private sector and all three levels of government to attract investment, people, and companies to the region. It is a lead organization in the branding and marketing of Ottawa internationally.</p> <p>The <b>Ottawa Capital Network (OCN)</b> assists in creating efficiencies in the capital market through programs aimed at educating the entrepreneurial community, creating linkages among the investment community and providing knowledge and support to the business community.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Peterborough</b></p>	<p>Operated through the Greater Peterborough Area Economic Development Corporation (GPAEDC). The GPAEDC is governed as a public/private non-profit partnership corporation. The following programs are used:</p> <ul style="list-style-type: none"> <li>-Proactive business retention and expansion program, including business visitation programs, government funding programs, and acting as a government liaison</li> <li>-Maintain economic data, statistics and information</li> <li>-Develop partnerships to promote, support and sustain growth</li> <li>-Mediate conflicts and advocate for business concerns</li> <li>-Market Peterborough to prospective businesses</li> </ul> <p>The Business Advisory Centre has consultants to advise both prospective and established business owners on key aspects of start-up and maintaining successful businesses. The Centre provides information on government programs, library, trade show directory, internet access, personalized business consultations, seminars.</p> <p>Peterborough also has a Business Advisory Centre (Phase 2), which focuses on businesses that are 3-5 years old. Issues such as capital expansions, accounts receivable and other financial matters are typically addressed.</p> <p>The City has a <b>Physician Recruitment Program</b>, which is funded by the Federal Government. There is full-time staff dedicated to the program. A program in the community has been established to offer incentives to attract new physicians to the community.</p> <p><b>Skilled Labour Recruitment Program</b>, which is funded by the province to attract new manufacturing companies to the community and help retain a skilled labour force in existing companies.</p>
<p><b>Pickering</b></p>	<p><b>Corporate Calling Program</b> (formal visits to existing local companies to understand their business needs and discuss local issues affecting their business)</p> <p>Launched an online Interactive Business Directory in 2005 to encourage the purchase of local products/services (companies can add their business information/web links, etc. directly online)</p> <p>Partnership with Business Advisory Centre Durham, Pickering Library and Economic Development office to provide satellite business mentoring services within the Pickering Central Library. New and improved business section on the City's website – provides pertinent business information and site selection tools (including an online interactive map highlighting development/investment opportunities in the City's Brock Employment Area).</p> <p>Publish an Available Land &amp; Space Directory, Community profile, Business Directory and Business Start-Up Contact Directory. Also publish tri-annual business review newsletters and an annual Citizen's Report. We tailor other information packages with additional community information for new residents and businesses upon request</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
Port Colborne	<p><b>Corporate Visitation Program.</b> The Economic Development Office assists firms in developing new export markets and expanding existing companies.</p>
Richmond Hill	<p><b>Corporate Calling Program.</b> This program responds to leads from within the local business community itself and through information obtained from professional affiliations and sources in a concerted effort to call on businesses of varying size and different stages of development.</p> <p>Small business co-ordinator - seminars, queries, etc. The Office of Economic Development (OED) will assist local industries to increase their international presence and competitiveness, penetrate new markets, develop new products and realize new business development. In order to ensure opportunities are realized, the Richmond Hill Office of Economic Development is facilitating strategic alliances to promote increased opportunities for Richmond Hill companies, which would result in diversification, expansion, and job creation.</p> <p>Film and Conference Attraction</p>
St. Catharines	<p>Corporate Visitation Program, Physician Recruitment, Domestic and International Marketing, Event Planning, Business Recruitment and Site Selection, Small Business Development, Industry Seminars &amp; Workshops</p>
St. Thomas	<p>The St. Thomas Economic Development Corporation engages in a Corporate Visitation Program, domestic and international marketing of the City, business recruitment, site selection, and provides aid to local companies planning to expand within the City.</p> <p>St. Thomas is a member of the Southwestern Ontario Marketing Alliance (SOMA), an association of municipalities including Aylmer, Ingersoll, North Perth, St. Marys, Stratford, Tillsonburg, and Woodstock. SOMA actively promotes the region to potential international and domestic investors.</p>
Stratford	<p>The Stratford and Area Business Association is active in promoting and improving business development. Under the CASP program 24 companies were assisted in the development of business, marketing and financial plans.</p> <p>Presentations are made to business establishments.</p> <p>A survey was designed to determine the direction in which the business community would prefer to proceed in promoting future economic development plans.</p> <p>Training courses to local businesses are provided – computer, hospitality, and customer service.</p> <p>The City has formed an association with Aylmer, Ingersoll, North Middlesex, Woodstock, and St. Thomas called the Southwestern Ontario Marketing Alliance (SOMA). SOMA actively supports local manufacturers and their investments in the region by promoting their interests in the community</p> <p>Industrial building permit fees are capped at \$25,000 for the 2006 year.</p>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<b>Sudbury</b>	Regional Business Centre Operating from the office of Sudbury Development Corporation, the Regional Business Centre is an independent multi-sector partnership which includes the banking, educational, municipal and private involvement that provides public access to all of the resources required for business start-ups, growth or expansion through one location. Workshops and seminars are provided. The City operates trades shows and conducts trade missions. In addition, businesses are visited on a regular basis through a visitation program.
<b>Thunder Bay</b>	<p>The Thunder Bay &amp; Area Entrepreneur Centre exists to offer free and confidential business consulting services to both new and existing small businesses. The services include providing information on various business topics to one on one consultation with a Small Business Consultant.</p> <p><b>Timmins</b></p> <p>Services include site selection, exporting information, community statistics and demographics and assistance on government assistance programs</p> <p>The Business Enterprise Centre (BEC) provides a full range of business support (training, business plan development, advice, referrals, a business library, provincial registration of businesses, etc).</p> <p>The City has formed a Community Development Committee which is comprised of a team of senior staff who meet weekly to deal with matters relating to land acquisitions/purchases, development proposals, special projects and are available to meet face-to-face with residents and business people to discuss issues and proposals relating to community development.</p> <p>Timmins and Area Business Self-Help Office offers a walk-in resource library of business information with a knowledgeable Business Consultant.</p> <p>Council recently decided to eliminate development charges in the City for all classes of development.</p> <p>The TEDC provides a full range of programs and services to support existing business and to attract new business to the City.</p>



**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<p><b>Toronto</b></p>	<p>Economic Development assists small business, stimulating entrepreneurial development, and revitalizing commercial and industrial employment areas.</p> <p>Economic Development manages Enterprise Toronto <a href="http://www.enterprisetoronto.com">www.enterprisetoronto.com</a>, a public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early stage business.</p> <p>Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.</p> <p>Toronto's Economic Development team provides specialized business knowledge and information on Toronto's key industry clusters including:</p> <ul style="list-style-type: none"> <li>• information technology and digital media;</li> <li>• biotechnology and pharmaceuticals;</li> <li>• tourism;</li> <li>• financial and business services;</li> <li>• call centres;</li> <li>• fashion and apparel; and</li> <li>• food, beverage and packaging.</li> </ul>
<p><b>Vaughan</b></p>	<p>Corporate calling program Partnerships and International Partnerships Business Link newsletter, complimentary to all Vaughan businesses Online Business Directory, complimentary basic listing Vaughan Corporate Centre Vaughan Business Enterprise Centre Ambassador program</p>
<p><b>Wasaga Beach</b></p>	<p>The EDO is involved in a number of programs:</p> <ul style="list-style-type: none"> <li>• Marketing the community to attract tourists and other new businesses by attending trade shows, advertising and promotion initiatives</li> <li>• Supporting existing businesses by having regular contact with the business community</li> <li>• Providing an annual operating grant to our local Chamber of Commerce. This includes the facility and financial support for part time summer students for the visitors' centres.</li> <li>• Working closely with developers to market their properties</li> <li>• Assisting with an annual Business Show</li> </ul>

**Business Retention & Expansion Programs**

Municipality	Business Expansion and Retention Programs
<b>Waterloo (Region)</b>	The Region co-ordinates an annual survey of all businesses in the community. This is done in conjunction with the lower tiers.
<b>Welland</b>	Site Location Business Facilitation Venture Niagara Club 2000
<b>Whitby</b>	Whitby First Promotion Program Entrepreneurship & Small Business Support Program, including Business Seminar Program, Whitby Business Resource Centre, One-on-One Consultation, Partnership in the Business Advisory Centre Durham Invest Whitby Support Program whose initiatives include: Business Planning Workshops, InvestmentLink Program, International Trade & Pre-Qualification Meetings, Government Funding Programs Tracking System Business Growth and Expansion Support Program Site Selection & Relocation Support Program Tourism Whitby Support Program Film Whitby Support Program Agricultural Support Program
<b>Whitchurch-Stouffville</b>	Company visitation program.
<b>Windsor</b>	The City has a corporate visitation program and a business self-help centre

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Ajax	Municipal Property Acquisition, Investment and Partnership	Rehabilitation of existing Town property, acquisition of property and public/private partnerships for rehabilitation of public or private lands
	Rehabilitation Tax Grants (not currently active)	Where rehabilitation/improvements result in an increase in assessed value, an annual grant equal to 80% of the increase in the Town's taxes is provided for 10 years.
	Grant	Reimbursement of 80% to 100% of development and building permit fees
	DC Exemptions/Reductions	Full exemption or reduction (50% to 75%) to encourage higher density and more intensive residential and mixed use developments
Barrie	Parkland Dedication Reduction	Provides relief in form of reduced parkland dedication requirements for medium and high density residential development
	Exemption From Parking Requirements	Relief in the form of a reduction in the number of parking spaces required
	Loan	<b>Façade Improvement Loan Program.</b> Provides interest free forgivable loans of up to \$25,000/property for building façade improvement and up to \$5,000 for signage
Barrie	Grant	Where improvements or changes are made which result in an increased assessment of at least \$100,000, assistance is provided in the form of an annual grant for five years starting in the year that the increased assessment is billed. This program is enhanced for a hotel/convention centre with at least 100 rooms.
	DC Exemptions	For both residential and commercial development in the City Centre Planning Area
	Loan	<b>Upgrade to Building Code Program.</b> Assistance in the form of loan for 50% of costs up to a maximum of \$25,000
	Artworks/Sculpture Loan	Assistance for 50% of the costs up to \$5,000 is available for artworks which are visible from public spaces

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Brampton		<p>Downtown/Area Specific Programs The Brampton Downtown Development Corporation (BDDC): a financially sustainable funded, semi-autonomous organization that has evolved from the existing Brampton Downtown Business Association (BDBA), and will have expanded powers pursuant to existing municipal legislation, namely: Community Development Corporation, BIA, Municipal Business Corporations legislation.</p> <p>The Brampton Downtown Development Corporation is the first Development Corporation of this kind in the Province of Ontario. After a 5-year process, the regulation was finally passed through Provincial Cabinet in April 2005. It is a new development tool that will have the capacity to undertake considerably more than the existing BIA is able to currently undertake as a Part III Corporation. This includes undertaking a program of grant making, and other promotion, improvement, development and redevelopment programs.</p>
Brantford	<p>Grant</p> <p>Building Permit Fees</p> <p>DC Exemptions</p>	<p>The City provides a <b>Performance Grant Program</b> to assist businesses and property owners within the Downtown Community Improvement Project Area in the implementation of sound business plans that will generate increased economic activity in the Downtown. The grant is to assist with the financing of costs associated with the rehabilitation of lands and buildings relating to the implementation of such business plans.</p> <p>The City has reduced building permit fees to encourage construction activity in the Downtown Community Improvement Project Area.</p> <p>No development charges in Downtown.</p>
Caledon	<p>DC Exemptions</p> <p>BIA</p>	<p>Exemption of development charges for the Caledon East Commercial Core Area and the Bolton Business Improvement Area (BIA)</p> <p>The Town assists the Bolton Business Improvement Area (BIA) Board of Management by providing funds that are allocated to enhance the economic viability and competitiveness of the downtown core</p>



**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Cornwall	Loans, Rebates	Heart of the City Program initiatives including: Tax rebates Tipping fee relief Façade improvements Planning, permit and development fee relief
		<b>Downtown Residential Incentive Grant Program</b> – a tax incremental waiver program, which encourages the rehabilitation and renovation of the upper stories of existing buildings and their conversion to residential use.
Guelph	Interest Free Loan	<b>Downtown Residential Incentive Grant Program</b> – a tax incremental waiver program, which encourages the rehabilitation and renovation of the upper stories of existing buildings and their conversion to residential use.
Hamilton	Financial Assistance	The City of Hamilton offers financial assistance programs in the form of loans and grants to assist with various costs associated with the development/redevelopment of the downtown. Downtown development is exempt from development charges within a defined area. Additionally, there is a program to provide assistance to property owners within the 11 Citywide Business Improvement Areas for commercial property façade improvements.
	Grant	<b>BIA Commercial Property Improvement Grant</b> is a program that provides financial assistance to commercial property owners and owner-authorized tenants within the 11 Citywide BIAs. The program provides financial assistance for façade improvements of commercial properties within the BIAs through a matching grant (to a maximum of \$7,500 per property).
	Interest Free Loan	The <b>Hamilton Downtown Residential Loan Program</b> was developed to provide a financial incentive to developers in assisting with the costs of converting commercial space in commercial buildings into apartments, or renovations to bring existing apartments into compliance with the property Standards By-law and Fire code.  Under the program, loans will be interest-free for a maximum of 5 years. The principle repayable in annual amounts of ten (10%), in 12 equal monthly payments of the original loan amount. The balance outstanding will be paid by a balloon payment at the end of the five-year term. The maximum loan amount is calculated on the basis of \$20 per square foot of habitable floor space.
	Grant	The <b>Enterprise Zone</b> makes tax grants available for developing, re-developing or renovating residential/commercial lands and buildings located within the boundaries of the Downtown Hamilton Community Improvement Project Area.  The program will authorize a nine-year grant, in an amount not exceeding the increase in municipal realty taxes as a direct result of the development/redevelopment of the land and/or building. Grants will not exceed the costs of the property's development/redevelopment.

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Kitchener	Grant/Loan	<b>Façade Improvement Loan Program.</b> The City may provide financial assistance for the façade and interior improvement of the building up to \$15,000 per municipal address, \$7,500 for interior work and \$7,500 for exterior work. 15% of the financial assistance will be in the form of a grant given as a forgivable loan and 85% will be a loan.
	Grant/Loan	<b>Upper Storey Renovation Program.</b> The program will assist owners with renovation costs in the form of loan and grant funding, to a maximum of \$100,000 per property, based on 50% of renovation costs.
Leamington	Loan	<b>Façade Program.</b> Assist owners in upgrading the facades of their buildings. Loan would cover up to 30% of the cost of eligible façade improvements to a maximum loan of \$20,000
London	Loan	<b>Façade Restoration Loan Program</b> – assists Downtown property owners interested in improving their building façade. May be eligible for a ten-year interest-free loan up to a maximum of \$25,000 or half the value of the façade improvements being proposed.
	Interest-free Loan	<b>Upgrade to Building Code Loan Program</b> – assists Downtown property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of \$50,000, or half the value of the work proposed.
	Grant	Economic incentive for the rehabilitation and/or redevelopment of commercial and residential buildings in the core. If property taxes increase as a result of a rehabilitation and/or redevelopment project, the City will grant back a portion of that tax increase every year, for ten years.
	Grant	A <b>MainStreet London Program</b> that provides grant money for building and business owners who want to improve the façade of their building.

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Newmarket	Grant	<p><b>Façade Improvements &amp; Restoration Program</b> - The grant program will see property owners receive a matching grant of up to 50% of eligible costs to a maximum of \$15,000.00 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000.00 per property.</p> <p>The <b>Project Feasibility Study Program</b> is intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the Community Improvement Plan. This program applies to all properties within the CIP.</p>
	Grant	<p>The grant program will see property owners receive matching grants of up to 50% of eligible costs to a maximum of \$10,000.00 per property. Adjacent properties under the same ownership and land assemblies would only be eligible for one grant.</p> <p>The <b>Interior Renovation and Improvement Program</b> is intended to promote upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code.</p>
	Grant	<p>The grant program will provide property owners with a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.</p> <p>The <b>Residential Conversion and Intensification Program</b> is intended to promote the conversion and intensification of second and third story spaces along Main Street for residential purposes.</p>
	Loan	<p>The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure.</p> <p>The <b>Business Sign Program</b> is intended to promote unified updated signage within the Main Street retail area as well as to promote an effective sign presence in the CIP area that requires signage. This program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood.</p>
	Grant	<p>The grant program will provide property owners or business tenants up to 50% of eligible costs to a maximum of \$2,500 per business.</p>





**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Norfolk (continued)	Fee Reductions	Industrial building permit fees are capped.
	Non-Financial	Norfolk County facilitates ongoing revitalization initiatives in its central business districts, such as Simcoe, Delhi and Port Dover.
	Grants & Interest Free Loans	Norfolk County has submitted a Community Improvement Plan to the Province of Ontario for approval. If approved, it is expected to include a Façade Improvement Program and other subsidies.
North Bay	Grants/Interest Free Loans	<p><b>Downtown Community Improvement Plan</b> provides funding in the form of both grants and interest free loans to either building or business owners for façade/leasehold improvements, feasibility studies and the revitalization/redevelopment of buildings. Grants of up to \$15,000 and interest free loans of up to \$50,000.</p> <p>The City also operates a <b>Conversion Credits Program</b> for Community Improvement areas, where credits are based on per square foot, i.e. if converting from industrial to residential the owner gets a credit of approximately \$8 per square foot for what has been demolished, to be used against the residential re-construction charges.</p>
Oshawa	Loan/Grant	<p>The City of Oshawa received Provincial approval for a central business district (18 blocks). The loan programs consist of <b>Façade Improvement Loan Program, Upper Storey Conversion to Residential Loan Program and Upgrade to Building Code Loan Program</b>. The grant programs consist of Residential Development Charge Grant Program, Increased Assessment Grant Program, Building Permit Grant Program and Parkland Dedication Fee Grant Program.</p> <p>The City has launched an aggressive 37 step <b>Downtown Action Plan</b> which includes establishing a Downtown Development Corporation, converting some one way streets to two way, attracting residential builders to the downtown core to realize intensification goals, the development of an Urban Design Master Plan, etc. Development charges are waived in the downtown</p>
	DC Exemptions	<p>Shoulder Area CIP provides grants and loans similar to the downtown CIP as well as the Simcoe Street South CIP which provides a façade improvement loan program of up to \$15,000 per municipal address</p>
Ottawa	No Fee	<ul style="list-style-type: none"> <li>▪ No development charges for residential construction in the Central Area and Centretown</li> <li>▪ No building permits or planning application fees for residential development</li> <li>▪ No 5% residential parkland levy</li> <li>▪ Reduced parking requirements for residential development in selected downtown areas</li> </ul> <p>Expedited development approval process</p>

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
<b>Pickering</b>	Non-financial	Direct marketing to promote specific developments and targeted sectors (focus currently on PTC Office Tower/Pedestrian Bridge link from office to Pickering GO Station (Downtown Core focus).
<b>Port Colborne</b>	Residential and Commercial Tax refunds	The City approved a by-law in 2004 to provide tax assistance in the form of refunds of the taxes for up to 10 years for City municipal purposes on all improved residential and commercial properties in the Community Improvement Plan Areas that have been increased as a result of improvements.
	Commercial Façade Loans	Commencing in 2004, the City implemented a program to provide loans of up to \$1,000 per project for design projects and up to \$10,000 per project for improvement projects for commercial facades
	Exemptions	Exemptions for the creation of new residential or commercial units of building and planning fees as well as an exemption of parkland dedication fees and parking and loading space requirements
<b>Richmond Hill</b>	Interest Free Loan	The City provides a façade matching interest free program of up to \$10,000 for downtown properties.
<b>Sarnia</b>	Grant/Tax Relief	The City provides grants to property owners who undertake renovations/rehabilitation to their properties that result in an increase in their assessment and a corresponding increase in their taxes. The grant is equal to any increase in taxes paid as a result of the work being done. The grant is available for a period of 10 years for non-heritage properties. The grant is 100% of actual tax increases as a result of increased assessment in years 1-8, decreasing to 75% in year 9 and 50% in year 10.
	Fees waived	Building permit fees are waived in the downtown until January 1, 2007
	Façade Loan	Loans are available to a maximum of \$20,000 per storefront or the total cost per storefront of the proposed eligible improvements whichever is the less, to a maximum of \$60,000 per property. Interest will be charged at one half the prime rate of the City's banker at the time of the application. Term is open not to exceed 10 years
<b>St. Thomas</b>	Grant	The City operates a <b>Community Improvement Program</b> whereby grants, interest-free loans, financial aid for façade improvements and the waiving of building permit fees are offered to pre-approved applicants.

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Sudbury	Tax incremental financing	Designated a Community Improvement Area to allow the City to provide a <b>Tax Incremental Financing Scheme</b> to support downtown redevelopment or rehabilitation. This is a 10-year program whereby the maximum amount of the tax rebate shall not exceed the anticipated increase in municipal realty taxes as a direct result of the redevelopment. The rebate is on a declining basis whereby in year 1 it is equal to 100% of the municipal realty increase, declining 10% each year. The total amount of the rebate shall not exceed the costs of the property's rehabilitation.
	DC Exemptions	Elimination of development charges in the downtown core
	Parking Requirements	Permits the conversion of vacant commercial or retail space to residential uses without the requirement of providing parking. No zoning requirements for parking for commercial uses.
Tay		Dedicated funds for downtown revitalization (street lighting, streetscapes, banners, small business promotion)
Thorold	Grant	<b>Façade Improvement Grant Program</b> – grants will be available for the Downtown Thorold Area equal to 50% of the eligible costs to a maximum of \$10,000 per building.
Thunder Bay	Grant	<b>Core Area Rehabilitation &amp; Redevelopment Grant Program</b> – eligible property owners can receive a grant equal to 100% of any increase in municipal taxes that result from the re-assessment of improved property for a ten-year period.
	Loan	<p><b>Core Area Façade Loan Improvement Program</b> – eligible property owners can receive interest-free loans, amortized over 10 years for 50% of the cost to improve the exterior facades of buildings to a maximum of \$15,000 per loan.</p> <p>Amendments to the Central Business District Zones (CBD) now allow for an increased number of uses within the city's downtown areas. It also alters various standards such as yard, frontage and parking requirements in an effort to facilitate positive development.</p>
Timmins		A Community Improvement Plan for the downtown core areas of the City is currently underway and will identify a variety of incentive programs to encourage investment and improvements.
Toronto	Façade	Supplementary programs in Streetscape Improvement, Commercial Façade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Waterloo	Interest Free Loan	The City has a façade program that provides up to \$15,000 in interest free loans.
Welland	<p>Loan</p> <p>DC Exemptions</p> <p>Fees waived</p> <p>Interest Free Loans</p> <p>Tax Incremental Grant Program</p>	<p><b>Façade Improvement Loan Program.</b> Provides assistance to rehabilitate and improve facades of commercial buildings in the Downtown Community Improvement Area. The loan covers 50% of the eligible improvement costs to a maximum of \$15,000 per municipal address.</p> <p>Residential DC exemptions in the downtown</p> <p>Refunding most planning and building permit fees and parkland dedication fees. Assistance will be 50% for projects other than those creating new residential units and 100% for new residential rentals.</p> <p>Interest free loans to pay for conversion of existing commercial space to residential units and the construction of new units on vacant land. The maximum loan amount is to be calculated based on \$10 per square foot of habitable space, with a maximum term of 10 years.</p> <p>This program promotes the redevelopment and rehabilitation of the downtown by removing the financial disincentive of increased property taxes associated with redevelopment in the short term. The municipality will give grants equivalent to a portion of the property tax increase for a period not to exceed 10 years (80% in year 1 and 2, 70% in year 3 and 4 etc.)</p> <p>Waiving or reduction in residential parking requirements for Improvements or change of use to existing buildings and additions or new building construction as set out in the Zoning by-law.</p>

**Downtown/Area Specific Programs**

Municipality	Type of Program	Downtown/Area Specific Programs
Whitby	Grant	<p><b>Façade Grant Program</b> in place for 2 years – a minimum investment of \$5,000 will result in a \$2,500 grant for approved items. Applicants can reapply every 5 years. Applicants can get a grant for up to \$1,000 for architectural, engineering and design fees.</p> <p>Downtown Development Office provides support to downtown property and business owners including publishing annual business directory. Advertising, special events, studies and information products, business recruitment and retention, banners and signage, etc.</p> <p>Ongoing program of enhanced capital improvements to public streets and parks in the downtown areas.</p>
Whitchurch-Stouffville		<p><b>Downtown Community Improvement Program</b> – aims to revitalize the downtown area restoring the 'country town' feel and centrality to the community. The program has been designed to brand the downtown area, and create an atmosphere that encourages the consumer to visit and stay longer in downtown Stouffville.</p>

## Brownfield Redevelopment

A “Brownfield site” is considered to be a property with or without buildings or structures, having a history of either industrial or commercial uses and which, as a result of these uses, has become environmentally contaminated under circumstances where there is no reasonable prospect that the remediation of such contamination will be accomplished solely by the private sector.

Brownfields are viewed by many as opportunities for revitalizing urban communities. Some of the advantages of Brownfield Redevelopment include:

- Revitalization of the downtown core and surrounding neighbourhoods
- More effective use of existing municipal infrastructure
- Reduction in pressure for suburban expansion
- Clean-up of environmentally contaminated sites
- Increased tax revenue
- Create jobs
- Improve the overall liveability of urban neighbourhoods

Municipality	Brownfield Development
<p><b>Brantford</b></p>	<p>The Brantford Brownfields Financial Tax Incentive Program provides tax assistance to private developers for the rehabilitation and redevelopment of brownfield properties. The goal of this program is to work with developers by providing financial assistance for the redevelopment of brownfield properties so that these sites can be more competitive with Greenfield properties. This program implements, in part, Brantford's Brownfield Sites Community Improvement Plan, which promotes the healthy rehabilitation and redevelopment of eligible brownfield sites for a defined period of time.</p> <p>The financial incentive program will allow successful applicants to obtain rebates on the municipal and school portion of the property taxes paid on rehabilitated brownfield properties. Up to 100% of the cost of environmental remediation may be eligible for rebates.</p> <p>The <b>Brantford Brownfields Financial Tax Incentive Program</b> is designed to work in conjunction with the Brownfield Financial Tax Incentive Program established in 2004 by the Province of Ontario. Application to the Brantford Brownfields Financial Tax Incentive Program will also serve as the application to the provincial program.</p> <p>Developers can receive a credit from <b>development charges</b> payable for a project for the cost of environmental remediation work carried out on the property.</p> <p>Brantford is actively involved in assembling brownfield properties, carrying out environmental site assessments and removing encumbrances and then requesting proposals for the redevelopment of these lands.</p>

Municipality	Brownfield Development
<p><b>Cambridge</b></p>	<p>Opportunities are available to potential purchasers of contaminated sites to cancel a portion of all outstanding taxes.</p> <p>It may be possible to receive a Development Charges credit equal to the restoration costs of the property (not to exceed the total development Charges payable to the City on the project)</p>
<p><b>Clarington</b></p>	<p>No development charge shall be imposed with respect to developments or portions of developments that result in addition of a single unit within the existing footprint.</p>
<p><b>Cornwall</b></p>	<p>Tax incentives and tipping fee relief for a development in an existing brownfield site</p>
<p><b>Guelph</b></p>	<p>The City has developed a preliminary inventory of approximately 175 potential brownfield sites.</p> <p><b>Tax Increment Financing</b>            'Tax Increment Equivalent Grants' are a method of using the future increases in tax assessment and property tax revenues on a property associated with site assessment and remediation.</p> <p><b>Tax Arrears Cancellation Policy</b>            This program would apply to brownfield properties that are in tax arrears where a bona fide third party purchaser is interested in acquiring the site and remediating it. The approach promotes the redevelopment of brownfield sites without exposing the municipality to the risk of ownership.</p> <p><b>Taxation Assistance During Rehabilitation</b>            The Brownfields Statute Law Amendment Act established a new financial tool, which would allow municipalities to freeze or cancel all or a percentage of municipal and education taxes (with Ministry of Finance approval for the latter) during the rehabilitation and redevelopment time periods.</p> <p><b>Development Charge Related Incentives</b>            The Development Charges Act – a by-law that provides a development charge credit on contaminated properties equal to the site assessment and clean-up costs of the property.</p>



**Brownfield Redevelopment**

Municipality	Brownfield Development
<p><b>Hamilton</b></p>	<p><b>Brownfield Redevelopment.</b></p> <p>The City has prepared a Community Improvement Plan, known as the Environmental Remediation and Site Enhancement Plan or ERASE Plan that provides incentives in the City's 3,400 acre older industrial area</p> <p><b>ERASE Redevelopment Grants</b></p> <p>Grants are available to provide financial relief to property owners who undertake and complete brownfield redevelopment projects within the project area. Grants cover the following eligible program costs:</p> <ul style="list-style-type: none"> <li>• Environmental remediation and environmental studies</li> <li>• Demolition</li> <li>• Site preparation including construction/improvement of on-site public works.</li> </ul> <p>The grant is calculated as 80% of the increase in the municipal portion of property taxes and is paid on an annual basis for up to 10 years, commencing once the redevelopment is complete.</p> <p><b>ERASE Environmental Study Grants</b></p> <p>Matching grants are available from the City to pay for up to one-half the cost of a Phase II and/or a Phase III Environmental Site Assessment (Remedial Action Plan). The maximum City contribution per study is \$10,000 to a maximum of two (2) studies per property.</p> <p><b>ERASE Planning and Development Fees Program</b></p> <p>A grant-in-lieu of planning and development fees paid on brownfield redevelopment projects within the project area is also available.</p>
<p><b>Kitchener</b></p>	<p>The City approved a recommendation to consider all of the City of Kitchener as a Community Improvement Project (CIP) area and develop a Brownfields Remediation Community Improvement Plan</p>
<p><b>Niagara Falls</b></p>	<p>Brownfields Development Charge Exemption Program – Region's Development Charge Waiver/Exemption Program exempts a development from 75% of the Regional development charge if it is in a downtown, surrounding built-up urban area or brownfield area. Up to an additional 25% development charge exemption is provided depending on the Inclusion of Smart Growth principles into the proposed development.</p>
<p><b>Norfolk</b></p>	<p>Norfolk County exempts approved brownfield developments from development charges (the cost of environmental remediation).</p> <p>Further incentives for brownfield remediation are being studied as part of Norfolk County's Community Improvement Plan.</p>

***Brownfield Redevelopment***

<b>Municipality</b>	<b>Brownfield Development</b>
<b>Oshawa</b>	Brownfields Renaissance Community Improvement Plan is applicable to lands throughout the City and includes grants for environmental studies of brownfield sites, tax cancellations program and redevelopment grants
<b>Thorold</b>	A property tax assistance that provides for the exemption of up to 100% of taxes levied, subject to budget consideration, for the period immediately following the approval of the Property Tax Assistance By-Law and continuing during the Rehabilitation Period and Development Period. The Minister of Finance may match the municipality's tax assistance provided to a property owner through the education portion of the property tax.