

## Final Report

Prepared by Hemson for the Town of Georgina

# Development Application Fees Review

June 4<sup>th</sup>, 2026

(Updated from April 15, 2026)



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# Executive Summary

Municipalities in Ontario are responsible for ensuring that the delivery of local services is undertaken in accordance with the requirements of Provincial legislation. The Town of Georgina offers a broad range of building and development application services with associated fees that municipalities are permitted to charge to offset the cost of providing services. The Town has levied such fees for many years, and the fees are updated regularly to account for the effects of inflation. However, the Town has not reviewed the fees for at least five years.

This report establishes the full cost of providing services in the Town of Georgina and calculates appropriate fee rates for recovering those costs. The review is focused on the fees imposed under the *Building Code Act, 1992*, the *Planning Act, 1990* and the *Municipal Act, 2001*. The analysis considers the average annual cost over a 5-year period from 2026-2030 with the analysis represented in constant 2026 dollars. This fees study will be used to support the passage of a new fees bylaw for the services considered under this scope of work.

Fee benchmarking has been used in this report to supplement the cost analysis. While the review consisted of extensive research of all municipalities in York Region, the municipalities included in this report are scoped specifically on those in Northern Six (N6).

## A. Fees Reviewed

This report addresses certain fees contained within several bylaws which identify the fees and charges to be collected by the Town with respect to Building, Development Planning, and Development Engineering fees. Table ES-1 below summarizes the fee categories that are considered in this report.

**Table ES-1: Number of Fees Reviewed**

| <b>Fee Category within Development Services</b>            | <b>Total Number of Fees Reviewed</b> |
|--|--------------------------------------|
| Building - 2021-0019 (BU-1) & 2008-0079 (BU-1)             | 105                                  |
| Development Planning - 2018-0074 (PL-7)                    | 86                                   |
| Development Engineering - 2022-0038 (REG-1) <sup>(1)</sup> | 32                                   |
| <b>Total Number of Fees Reviewed</b>                       | <b>223</b>                           |

Note 1: As Development Engineering Bylaw was recently amended (2024-0036) to adjust the site alteration fees for fill placement greater than 2,000m<sup>3</sup>, these fees were not reviewed.

## **B. Cost of Service Analysis**

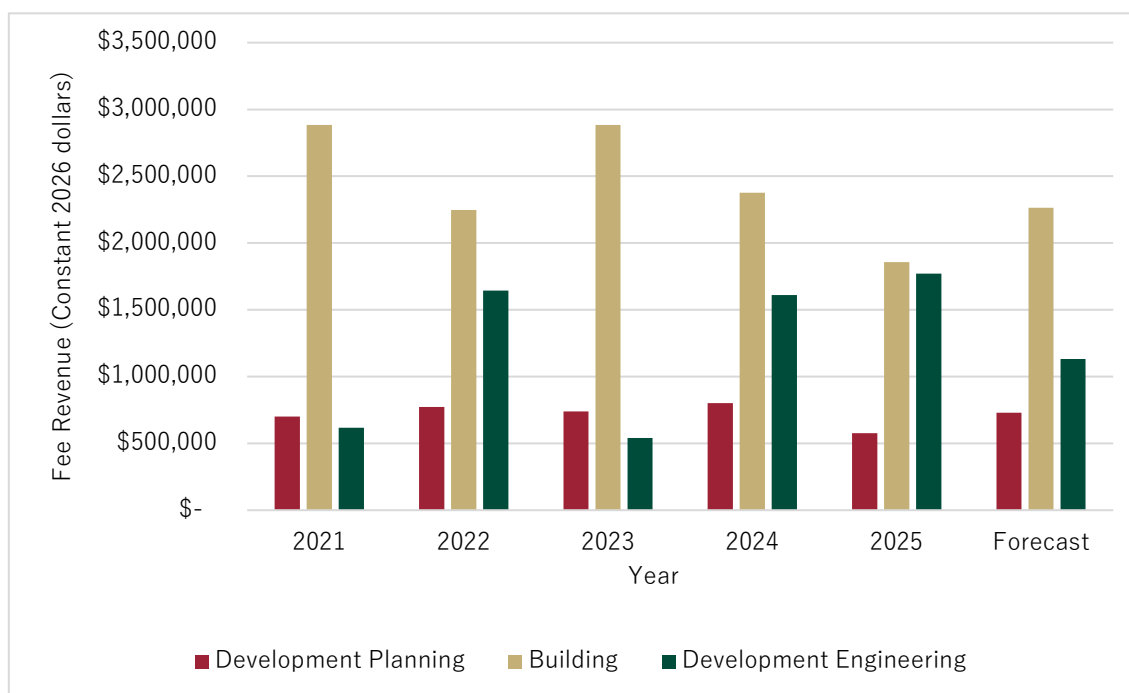
It is considered best practice to calculate the full cost of providing a service when determining the basis for setting user fees. This report presents an analysis of the direct and indirect costs of delivering development application review services in the Town of Georgina. Of the total cost of providing services, a significant share of costs can be attributed to payroll activities which would translate directly to the personnel delivering the services. Table ES-2 below provides a summary of the total costs of each division's involvement in the various application and fee categories. In total, about \$3.6 million (or 70 percent) can be considered payroll related direct costs. In addition to payroll expenditures, the total cost of service is comprised of the indirect costs, reserve fund provisions for building code services, and other supporting operating costs.

**Table ES-2: Costs by Division**

| Cost Type                     | Development Planning | Development Engineering | Building         | Total            |
|-------------------------------|----------------------|-------------------------|------------------|------------------|
| Payroll                       | \$1,045.3            | \$1,074.8               | \$1,499.6        | \$3,619.7        |
| Space                         | \$20.7               | \$21.8                  | \$30.8           | \$73.3           |
| Operating/Capital             | \$117.6              | \$113.0                 | \$172.3          | \$402.5          |
| Indirect (Corporate Overhead) | \$261.5              | \$271.1                 | \$398.4          | \$931.0          |
| Reserve Fund                  | \$-                  | \$-                     | \$135.0          | \$135.0          |
| <b>Total (in \$000s)</b>      | <b>\$1,445.1</b>     | <b>\$1,480.7</b>        | <b>\$2,236.1</b> | <b>\$5,161.5</b> |

In relation to the fees being considered in this report, the average annual fee revenue has fluctuated over the last five years. The revenue projections for each division are generally in line with the historical five-year revenue trend. The anticipated average annual revenue from the three divisions for the review period (2026-2030) totals \$4.1 million as shown in Figure ES-1 below.

**Figure ES-1: Historical and Forecasted Annual Revenues by Division**



The table below illustrates the variance between costs and revenues and demonstrates that the variance is not uniform by service area/division. The table shows that the average annual costs exceed the anticipated revenues over the five-year planning period (2026-2030) for Development Planning and Development Engineering. However, the building permit fees currently in force are generally at cost recovery and no increase is proposed.

**Table ES-3: Cost Recovery by Service Area/Division**

| <b>Service Area</b>      | <b>Costs (Direct and Indirect)</b> | <b>Projected Revenues</b> | <b>Variance (\$)</b> | <b>Variance (%)</b> |
|--------------------------|------------------------------------|---------------------------|----------------------|---------------------|
| Development Planning     | \$1,445.2                          | \$728.9                   | \$(716.3)            | -50%                |
| Building                 | \$2,236.1                          | \$2,234.8                 | \$(1.3)              | 0%                  |
| Development Engineering  | \$1,480.3                          | \$1,132.7                 | \$(347.6)            | -23%                |
| <b>Total (in \$000s)</b> | <b>\$5,161.6</b>                   | <b>\$4,096.4</b>          | <b>\$(1,065.2)</b>   | <b>-21%</b>         |

### **C. Additional Fees and Fee Structure Changes for Considerations**

In a number of cases, it is recommended that the Town consider new fee rates where substantial work is being undertaken for which a fee is not being charged or based on fees commonly charged in other municipalities. Table ES-4 below provides a high-level summary of the new fees proposed under this report as well as other administrative or structure changes.

**Table ES-4: Overview of Proposed Fee Changes**

| Description of Change  | Fee Recommendation or Impact  |
|--|---|
| <b>Building Service</b>  |   |
| <p>New fees be introduced for racking permits. The fee will only be charged to the area of the building for which the racking applies. The fee will be set equal to the proposed Class F Interior Renovation permit.</p>   | <p>\$0.58 per sq.ft</p>   |
| <p>Group F Occupancy Classification fees (related to industrial developments) are proposed to be reduced to better align with municipal benchmarks.</p>  | <p>Existing “Class F” fees be reduced by 20% for “New”, “Shell Only” and “Interior Renovation” permits.</p> |
| <p>Increase Pool Permits (from current) to recover staff time required to process and better align with municipal benchmark.</p>   | <p>\$184 fee for each “on- ground”, “above ground” and “in-ground” pool permit.</p>                         |
| <p>Consolidate certain fees to streamline the bylaw and administrative processes.</p>  | <p>See Part A: Building Code Act Fees and Section 5 (A) for specific changes</p>                            |
| <b>Planning Services</b>   |   |
| <p>Adjust the pre-consultation fees to introduce a tiered structure for “Major” and “Minor” pre-consultations recognizing the additional effort required for larger (major) applications necessitating more staff time.</p> <p>Eliminate the 50 per cent fee rebate which would apply if a planning application were submitted within 1 year of the Pre-Consultation Meeting Form.</p> | <p>Major: \$2,000<br/>Minor: \$750</p> <p>Eliminate the Pre-consultation fee rebate</p>                     |

| Description of Change  | Fee Recommendation or Impact  |
|--|---|
| Introduce New delegated authority fee that would reduce the calculated fees to recognize new efficiencies to process the applications  | Reclassify the Lifting of the “H” fees to delegated authority versus non-delegated authority (from Major versus Minor)                                  |
|  | Temporary Use Bylaw delegated authority fee be introduced at \$12,930 per application which is set at 2/3 of the non-delegated authority fee (\$19,400) |
| New File Maintenance fee (to be applied in broader instances beyond just Committee of Adjustment Applications)   | \$1,000 per application per 12-month period   |
| New Committee of Adjustment fee for a Cancellation of Consent  | \$1,350 per application   |
| New Committee of Adjustment fee for a Certificate of Official for Retained Lands   | \$180 per application   |
| New Rezoning for Surplus farm dwelling fee to reflect the efficiencies which would be achieved to move this application through a new delegated authority process.                       | \$19,730 Per Application (delegated Authority).<br>Non-Delegated Authority application set equal to a Minor ZBA (\$29,600)                              |
| New minor variance fee for subdivision applications - a newly recognized process in the Town being an alternative to an applicant paying a Minor Zoning Bylaw Amendment fee.             | Base fee \$2,900 + \$200 lot/unit (to a maximum of \$29,600)  |
| Remove certain fees from the bylaw to streamline which applications are no longer processed, have not been received for 5 years and no longer anticipated to be required moving forward. | Fee Removal: Remove:<br>Development Area Plan (DAP),<br>Rezoning to Permit Garden Suite,<br>and Restrictive Covenant                                    |

| Description of Change  | Fee Recommendation or Impact  |
|--|---|
| Eliminate the fee related to a request to consider an application for OPA, ZBA or Minor Variance pursuant to the “2-year period, no request for amendment/no application” provisions of the Planning Act.              | Eliminate \$1,852 fee for this request.   |
| Introduce fee discounts and exemptions for new non-profit affordable housing developments to achieve Council’s long-term strategic objectives.   | Exemptions for: ZBA, OPA and Site Plan Control and 25% reductions for Plan of Subdivision/Condo.  |
| <b>Development Engineering</b>   |   |
| New Entrance Permit Fee that differs from the base application fee for fill placement of 250m <sup>3</sup> or less.  | \$500 per application   |
| Eliminate the variable rates for the “mid-range” site plan control applications so the administration of the charge is solely a base fee and applied similar format to major and minor Site Plan Control applications. | \$82 per m <sup>2</sup> for any new ICI use or mixed-use development<br><br>\$1,026 per residential unit/lot for any development exceeding 5 lots/units up to 25 lots/units |
| New fee for Mid-Range Site Plan Amendments   | \$9,100 per application   |
| New fee for SAEP Requests review   | \$350 per application   |
| New fee for CLI-ECA Review and Approval for Stormwater and Sanitary to cover the administration and review of the required forms and approvals.  | \$1,500 per Sanitary Sewer and Stormwater Application   |
| Site alteration agreement fee could be differentiated between major and minor to reflect the more streamlined process for a minor agreement  | Tiered Agreement Structure  |

## **D. Fee Implementation Considerations**

Overall, this analysis was carried out with the intention to provide Town staff and Council with the information needed to assist in future fee-setting decisions. Given the provisions of the Planning Act, Building Code Act and Municipal Act, Council also has the authority to increase current fees to recover more or all of the overall cost of providing services.

In some instances, implementing full cost recovery fees may not be sustainable and would place undue burden on those using municipal services. Therefore, council could enact rates that are set below full-cost recovery thereby easing the financial burden for users of these services. In particular, when setting fee rates the Town should consider the following:

- The revenue shortfall that would result from imposing less than full cost recovery fees or a phase-in rate to full cost recovery (a shortfall that would almost certainly have to be funded from taxes);
- The competitiveness of Town fees relative to comparable municipalities;
- The extent to which full cost recovery fees for some services may run counter to long-term strategic objectives of the Town; and
- The ability of applicants/users to pay the fee.

As part of the Town's process for updating fees:

- It is recommended that the Town undertake a comprehensive fee review every five years to ensure that a nexus between costs and revenues is maintained over time; and
- It is also recommended that the Town continues to index its fees using the Consumer Price Index on an annual basis to cover changing costs caused by inflation.

## E. Public Consultation

There is a requirement to hold a public meeting when changing fees under the Building Code Act, however, there is no such requirement when changing the other fees. Although not required, the Town has initiated a public consultation process to help inform the implementation options for all fees being considered under this report. An initial kick-off meeting with the development industry took place in early February 2026 to gather initial feedback with a second meeting (outside of a scheduled public meeting) was held on May 20<sup>th</sup> following the public meeting held at a regular meeting of Council on May 6<sup>th</sup>, 2026. The input and comments received has been considered in this final report and used to inform the fee bylaw which is intended to be passed at the meeting of Council on June 17, 2026. Table ES-5 below summarizes the study process.

**Table ES-5: Overview of Proposed Fee Changes**

|                                    |                                      |
|------------------------------------|--------------------------------------|
| <b>Developer Meeting</b>           | <b>February 2<sup>nd</sup>, 2026</b> |
| Council Information Session        | April 1 <sup>st</sup> , 2026         |
| Report - Released for Consultation | April 15 <sup>th</sup> , 2026        |
| Public Meeting                     | May 6 <sup>th</sup> , 2026           |
| Developer Meeting                  | May 20 <sup>th</sup> , 2026          |
| <b>Fee Bylaw Passage (Target)</b>  | <b>June 17<sup>th</sup>, 2026</b>    |

Based on input received through the public consultation process, the following updates have been incorporated into the report and fees bylaw:

### 1. Increased Flexibility for Fee Adjustments for Small Developments

The Town is proposing to provide greater discretion to the Director of Development to consider reducing fees in certain circumstances. This flexibility would apply where application review efficiencies can be achieved

for developments of 10 or fewer units/lots that require two or more applications including a Plan of Subdivision or Condominium (e.g., Official Plan Amendment, Zoning Bylaw Amendment). In such cases, the Director of Development would have the authority to review the applications submitted and determine whether further fee reductions are warranted.

## **2. Fee Cap for Draft Plan of a Subdivision Applications**

The Town implement a maximum fee for large-scale subdivision applications. Specifically, subdivisions exceeding 250 units would be subject to a total fee cap of \$197,300 which includes the base application fee plus the variable rates applied up to 250 units (cap is subject to annual indexing). Developments with fewer than 250 units would not be subject to this cap and would continue to pay the applicable base fee plus the variable per-unit rate. The Town will continue to monitor applications over the next several years and review the cap at the next fees study. The cap does not apply to other fees which may be needed for approval (for example: extension fees, revision fees, agreement fees, or engineering submission review fee, etc.).

## **3. Maintain Existing Fee Reductions for Concurrent Applications**

The Town currently applies a 10% discount from the base application fee for multiple applications submitted concurrently regarding the same land parcel. The Town will maintain this practice and no change to this process is proposed.

## **4. Refinement of Application Criteria: Major vs. Minor**

The Town has made some modifications to the determination of “Major” and “Minor” for several planning applications, including: Zoning Bylaw Amendment (ZBA), Official Plan Amendments (OPA) and Site Plan Control Applications. These changes expand the scope of applications that may be classified as Minor, which would result in lower fees for some applications.

# 1. Background and Study Process

Municipalities in Ontario are responsible for ensuring that the delivery of land use planning and Building Code services is undertaken in accordance with Provincial legislation. Municipalities are permitted to charge fees to offset the cost of providing services, and the Town of Georgina has levied such fees for many years. However, it has not conducted a comprehensive review of its development services fees for a number of years.

Subsequently, the Province has introduced changes to various Acts and Regulations, and the demand for development related services has increased as Georgina continues to grow and plans for significant development. These factors have made regular reviews of services and associated costs increasingly necessary. Furthermore, the Town recently implemented a Development Tracking System (DTS) which is intended to streamline development approvals by modernizing processes and digitizing records.

In light of this, the Town retained Hemson Consulting to undertake a comprehensive review of most of its development services user fees imposed under the Planning Act, the Building Code Act and the Municipal Act. The purpose of the review was to establish the full cost of providing services and determine appropriate fee rates for recovering some or all costs as permitted under legislation. In addition to reviewing the Town's existing fees, the analysis explored potential new fees and fee structures.

Currently, the Town levies development services fees under the authority of several bylaws:

- Planning Applications and Services Fees: Bylaw No. 2018-0074, as amended.
- Building Permit and related fees: Bylaw No. 2021-0019, as amended and Bylaw 2008-(0079) for pool permits.

- Development Engineering fees: Bylaw No. 2022-0038, as amended.

## A. General Approach to Cost Recovery

The analysis is based on a review of municipal documents, including capital and operating budgets, bylaws, staff reports, and website materials, as well as various meetings, virtual calls, e-mails, and interviews with Town staff involved in delivering fee-based services.

Unlike taxes, user fees are levied for a specific purpose - to recover some or all of the cost of providing a municipal service to the user paying the fee. Where possible, this review establishes the cost of services provided by the Town with a view to recommending an appropriate fee. In order to do this, three types of cost are distinguished.

- **Direct costs** – include the cost of staff (mainly wages and benefits) involved in providing the service;
- **Indirect costs** – include costs incurred by corporate and administration functions to support the direct service providers (e.g. the cost of information technology or human resources functions). Indirect costs in Georgina amount to 18 per cent of the total costs, which is consistent with Ontario municipalities of similar population size; and
- **Reserve fund contributions** – which are transfers to reserve funds designed to manage annual fluctuations in fee revenue, as well as one-time, unanticipated expenditures (e.g. for legal or capital costs). Stabilization reserve contributions are only included in the building permit fees and no stabilization contributions have been included in the user fee calculations for Development Planning or Development Engineering. However, the analysis does include a contribution to capital reserve for the replacement of minor capital (such as workstations and small vehicles used for inspections across all three divisions where

applicable). Similarly, the calculated rates for all three divisions include regular contributions to reserve to undertake the next fee study in 5 years.

## **B. General Approach to Benchmarking**

Fee benchmarking has been used to supplement the cost analysis as information on current and future costs and service levels was somewhat limited. While the review consisted of extensive research of all municipalities in York Region, the municipalities included in the benchmark review are scoped specifically on those in Northern Six (N6): Aurora, Newmarket, East Gwillimbury, Whitchurch-Stouffville and King. It is important to recognize that the benchmarking review is a point in time analysis and the Town is mindful of the timing differences of each municipality's most recent fee review, in that some fees were relatively up to date while others have not undertaken a study for some time. Lastly, the benchmarking review and fee rate comparison does not consider any service level differences that may exist.

## **C. Report Structure**

The analysis in Parts A, B and C calculate fee rates that would recover the full cost of providing services over a five-year period between 2026 and 2030. Full cost recovery fee rates are based on the average annual level of construction and development activity, as well as cost of providing review services, over the next five years. It is anticipated that the Town will conduct a fee review update at the end of the five-year period to determine whether a reasonable nexus between fee revenues and service costs still exist. The analysis was undertaken in constant 2026 dollars.

After this introductory chapter, the report is divided into three parts:

**Part A** presents the analysis of permit fees imposed for building and construction. The majority of fees-imposed fall under the Building Code Act.

**Part B** presents the analysis of development applications imposed under the Planning Act and Municipal Act.

**Part C** presents the analysis of development engineering applications imposed under the Planning Act (for site plan applications) and the Municipal Act.

# Part A

## Building Code Act Fees

## 2. Building Code Activities in Georgina

This section summarizes the way in which the Town carries out its responsibilities under the Building Code Act. It also describes the current building permit fee structure and changes to the structures that are proposed in this review.

### A. Building Code Act Fee Provisions

The Building Code Act requires that building permit fees not exceed “the anticipated reasonable costs of the principal authority to administer and enforce this Act”. In addition, municipalities are required to prepare annual reports that record the amount of fees received and the costs incurred in administering the process.

*Ontario Regulation 332/12* expands on the requirements, specifying that annual reports must record both the direct and indirect costs of reviewing applications and conducting building inspections. In this regard:

- Direct costs include the costs of reviewing building permit applications and inspecting buildings; and
- Indirect costs include the support and overhead costs of administering and enforcing the process.

Annual reports must also include the balance of any building permit reserve funds municipalities may have.

The Regulation also sets out the requirements for a public process that must accompany the setting of fees, including:

- Holding at least one public meeting;
- Providing 21 days of notice of the public meeting; and

- Providing with the notice an estimate of the costs of providing Building Code services, the amount of new fees, and the rationale for new fees.

Unlike the Planning Act, there is no provision in the Building Code Act for appealing fees to the Ontario Land Tribunal. Section 3(2) of the Building Code Act requires Councils of municipalities to appoint a Chief Building Official (CBO) and inspectors to carry out the enforcement of the Building Code.

In the Town of Georgina, this responsibility largely falls to Building staff. The Building Division is run by the Manager of Building and CBO and the Supervisor of Inspections and Deputy CBO, with a number of Application Examiners, Building Inspectors, Building Plans Examiners, and Zoning Examiners. Not all staff time within the Building Division is directly related to building code work and the fees considered under this analysis. The Building Division, which is part of the Development Services Department, is led by the Director of Development Services whom the Town's CBO directly reports to. The Department's office is located at the Municipal Office at 26557 Civic Centre Road, Keswick, Ontario.

## **B. Current Permit Application Process**

The activities of the Building Division are mainly related to administering and enforcing the Building Code. Over the past five years, an average of nearly 600 permit applications has been received annually. Each application undergoes a lengthy review process that involves one or more inspections of each building site, for which staff are provided a vehicle. The Building Code requires that a municipality review a permit application within a certain timeframe where the application meets the criteria set out in the Code. Within this timeframe, the Chief Building Official must either issue the permit or refuse it with reasons for denial. In this regard, the Town of Georgina maintains a high level of service and normally meets the required timeframes for all permits.

In addition to those in the Building Division, the permit process usually involves other staff within Development Services (Development Planning, Policy, Development Engineering) or a liaison with other agencies, such as:

- Lake Simcoe Region Conservation Authority;
- Regional Municipality of York; and
- Ministry of Environment, Conservation and Parks, Ministry of Transportation, etc.

### **C. Future Service Delivery**

Based on discussions with staff, the Town does not anticipate additional staffing needs over the next five years to manage volumes. The current staff complement and resources is deemed sufficient to process the volume of permits forecast over the next five years while maintaining processing timeframes required by the Building Code.

### **D. Permit Fees**

Most building permit fees are collected when applications are made, but some are collected at issuance. Fee categories exist for major new construction and additions while other miscellaneous construction fees exist that capture interior finishings, decks, sheds, demolition permits, etc. The Town currently uses several methods for charging fees. Most fees are based on building area (i.e. rate per square foot) but there are also flat rate fees and fees based on construction value (see current fees Bylaw 2021-0019 (BU-1), as amended 2026).

### 3. Building Fees - Analysis of Revenues

This section contains an analysis of recent building activity in Georgina and a summary of the level of activity that is anticipated over the next 5 years for the purposes of setting fees. Building permit fee revenues in Georgina are closely linked to the level of building activity in the Town. Overall, building activity has decreased steadily over recent years.

#### A. Historical Building Activity

In the last five years, the annual average number of building permits issued in Georgina was 599 (Table 1). In general, there has been a downward trend in residential permits, which influences the total permit figures observed in 2024 and 2025. While the recent decline in residential permit activity is a common trend observed throughout much of Ontario, new residential construction permits are planned to increase again moving forward.

**Table 1: Building Permit Applications (2021 to 2025)**

| Category of Permits                   | 2021       | 2022       | 2023       | 2024       | 2025       | 5 Year Average |
|---------------------------------------|------------|------------|------------|------------|------------|----------------|
| Assembly                              | 10         | 7          | 6          | 9          | 5          | 7              |
| Change of Use                         | 0          | 1          | 5          | 2          | 2          | 2              |
| New Residential House                 | 528        | 230        | 445        | 248        | 158        | 322            |
| Multi-Residential House               | 1          | 0          | 0          | 0          | 0          | 0              |
| Other Residential                     | 186        | 203        | 183        | 147        | 208        | 185            |
| Plumbing, HVAC, and Septic            | 60         | 50         | 50         | 40         | 43         | 49             |
| Other                                 | 0          | 12         | 11         | 16         | 17         | 11             |
| ICI-New                               | 4          | 9          | 3          | 2          | 4          | 4              |
| ICI-Other                             | 19         | 23         | 13         | 19         | 14         | 18             |
| <b>Total Building Permit Activity</b> | <b>808</b> | <b>535</b> | <b>716</b> | <b>483</b> | <b>451</b> | <b>599</b>     |

Source: Town of Georgina Building Permit data

## **B. Historical Permit Fee Revenues**

Table 2 displays the revenue (in constant 2026\$) generated from building permit applications issued by the Town for the various categories and types of application from 2021 to 2025. The average annual fee revenue generated in the period was about \$2.4 million. In line with the downward trend in residential application activity, overall permit revenues have decreased in recent years, from \$2.9 million in 2021 to about \$1.9 million in 2025. Overall, about 80 per cent of total permits are related to residential construction, which includes permits related to the creation of new residential and multi-residential units and other minor permits (i.e. decks, garages, renovations etc.).

Permit activity during 2021-2023 represented an elevated level of activity bolstered by strong housing demand during the pandemic which was partially fueled by a very low-interest rate environment. Following the main pandemic years and as interest rates increased, the housing market cooled down, and permit revenues correspondingly began to drop. This is a trend observed not only in Georgina but also in many other municipalities across the Province.

Importantly, during the time when the analysis was prepared, Town staff felt that the current construction activity environment may be short-term and the revenue and permit projections over the forthcoming period would likely rebound but not to the extent of the residential activity experienced during 2021 to 2023.

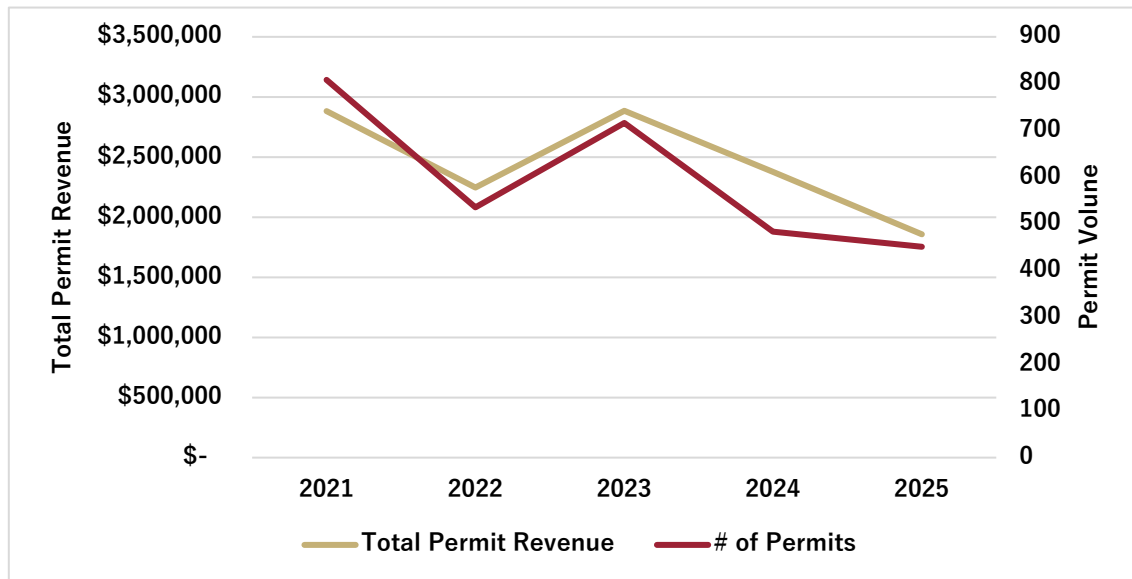
**Table 2: Building Permit Revenue from 2021 to 2025 (in constant 2026 dollars and in \$000s)**

| Category of Permits         | 2021             | 2022             | 2023             | 2024             | 2025             | 5 Year Average   |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Construction Permits</b> |                  |                  |                  |                  |                  |                  |
| Assembly                    | \$13.2           | \$11.3           | \$19.4           | \$11.2           | \$21.9           | \$15.4           |
| Change of Use               | \$0.0            | \$10.3           | \$10.5           | \$4.7            | \$1.0            | \$5.3            |
| New Residential             | \$2,313.4        | \$1,316.9        | \$2,328.7        | \$1,677.0        | \$1,201.9        | \$1,767.6        |
| Multi-Residential           | \$76.7           | \$0.6            | \$0.0            | \$0.0            | \$0.0            | \$15.5           |
| Other Residential           | \$164.6          | \$143.7          | \$111.1          | \$293.0          | \$312.3          | \$204.9          |
| Plumbing/HVAC/Septic        | \$69.5           | \$69.6           | \$35.8           | \$91.3           | \$58.6           | \$65.0           |
| Other                       | \$50.1           | \$42.4           | \$44.9           | \$37.8           | \$54.9           | \$46.0           |
| ICI - New                   | \$44.7           | \$487.1          | \$167.7          | \$56.0           | \$20.4           | \$155.2          |
| ICI - Other                 | \$30.9           | \$35.3           | \$35.6           | \$86.8           | \$47.8           | \$47.3           |
| <b>Other Permit Revenue</b> |                  |                  |                  |                  |                  |                  |
| Property Info. Report       | \$44.3           | \$29.0           | \$21.9           | \$18.1           | \$26.1           | \$27.9           |
| Inspection                  | \$31.2           | \$65.9           | \$63.8           | \$59.7           | \$62.7           | \$56.7           |
| Revisions                   | \$4.4            | \$11.1           | \$16.7           | \$20.3           | \$32.9           | \$17.1           |
| Application Review          | \$2.7            | \$13.6           | \$16.6           | \$8.1            | \$7.8            | \$9.8            |
| Remaining                   | \$38.0           | \$9.4            | \$12.2           | \$12.6           | \$9.2            | \$16.3           |
| <b>Total Revenue</b>        | <b>\$2,883.6</b> | <b>\$2,246.1</b> | <b>\$2,885.0</b> | <b>\$2,376.6</b> | <b>\$1,857.7</b> | <b>\$2,449.8</b> |

Source: Town of Georgina Building Permit financial data.

Figure 1 displays the relationship between permit volume and fee revenues in Georgina between 2021 and 2025. The figure demonstrates that permit volumes significantly affect fee revenues and the relationship between the two are similar. However, there could be instances in which the relationship between the two is not always direct and can lag from year-to-year.

**Figure 1: Total Permit Revenues Versus Number of Permits**



### C. Projected Permit Revenues

A forecast of short-term future building activity in Georgina has been prepared for fee setting purposes. The forecast is based on the historical permit revenues, 2025 building data, growth forecasts, an analysis of current and proposed planning applications and discussions with Town staff. For the purposes of this analysis, under the 2026 rates (Bylaw 2021-0019 with indexing), it is anticipated that the Town’s annual permit revenues over the next five years will be in the order of \$2.3 million per year (Table 3). This level of activity is slightly lower than the five-year historical average (as shown on Table 2) as growth in building activity is expected to rebound from the current low but not to the high level of activity observed from 2021 to 2023. While the housing market remains in a fragile state, there is renewed

optimism with the provincial and federal governments’ recent commitments to boost new housing starts with new grant funding programs. All that said, as the broader global trade issues/tariffs continue along with the recent substantial increase in oil prices, these factors may continue to hamper the economy in the short-term. The Town should be cognizant of these circumstances moving forward as they may continue to influence building permit applications, particularly in 2026 which could spill into 2027.

Table 3 below provides an overview of the average annual revenue projections by key revenue category, while Figure 2 illustrates the forecast average compared to the historical revenue trends. Although the average level of permit fee revenues over the forthcoming planning period is modestly lower than historical average, the revenues projected are still considerably higher than 2025 levels. Moving forward, about 80 per cent of revenues will continue to be residential permit related. This forecast represents an average of about 290 dwelling units per year.

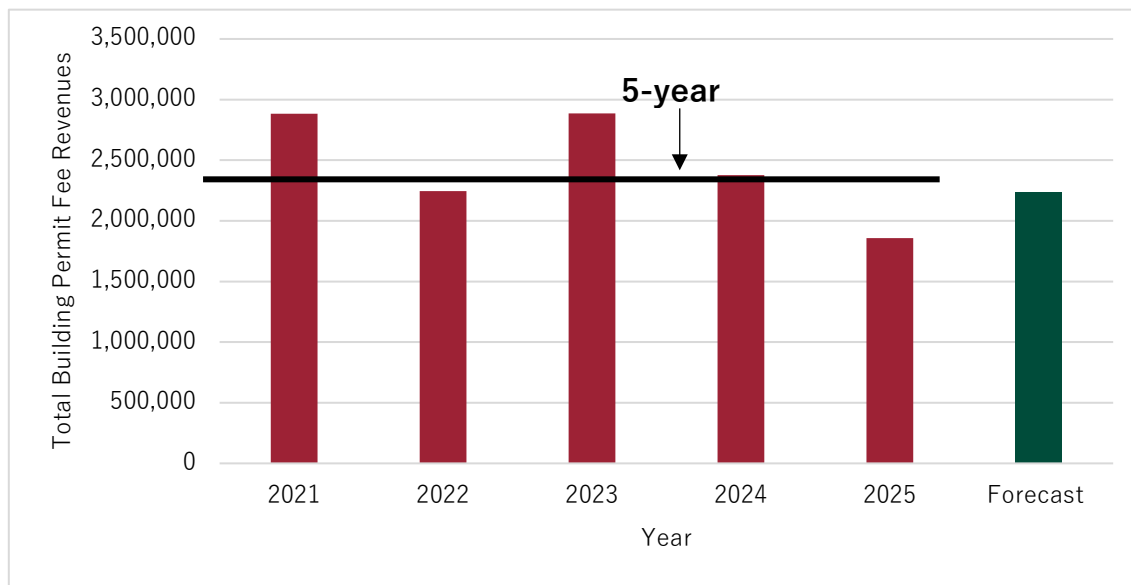
**Table 3: Projected Average Annual Revenues in \$000s (2026 - 2030)**

| Category of Permits                         | Average Annual Revenue Projection |
|---|-----------------------------------|
| <b>Construction Permits</b>                 |                                   |
| Assembly                                    | \$15.4                            |
| Change of Use                               | \$5.3                             |
| New Residential House                       | \$1,592.9                         |
| Multi-Res House                             | \$18.0                            |
| Other Residential                           | \$200.0                           |
| Plumbing, HVAC, and Septic                  | \$65.0                            |
| Other                                       | \$46.0                            |
| Industrial, Commercial, Institutional New   | \$155.2                           |
| Industrial, Commercial, Institutional Other | \$47.3                            |

| Category of Permits   | Average Annual Revenue Projection |
|---|-----------------------------------|
| <b>Other Permit Revenue</b>   |                                   |
| Property Information Reports (PIR)                                      | \$27.9                            |
| Inspection Fees   | \$56.7                            |
| Revision Fees   | \$17.1                            |
| Application Review Fees   | \$9.8                             |
| Remaining   | \$8.2                             |
| <b>Total Annual Avg. Building Permit Revenues</b>                       | \$2,264.8                         |
| <b>Total Revenues (Adjusted for Industrial Discount) <sup>(1)</sup></b> | <b>\$2,234.8</b>                  |

Note 1: See Section 4 (Part C) and Section 5 contained with Part A: Building Code Act fees section for a discussion on the industrial discounts proposed.

**Figure 2: Forecast Annual Revenues Versus Average from Preceding Years (2021-2025)**



Source: Town of Georgina Building Permit financial data (2021-2025)

Note: Figures represented in constant 2026 dollars.

## 4. Building Fees - Analysis of Costs

This section summarizes the calculation of the cost of administering and enforcing the provisions of the Building Code in Georgina.

The Building Code Act states that the total amount of building permit fees charged by a municipality “must not exceed the anticipated reasonable costs” required to administer and enforce the Building Code during building construction. In this respect, each municipality is required to prepare an annual report that records both its fee revenues and its Building Code costs.

*Ontario Regulation 332/12* expands on the above and specifically states that the annual report must record the total fees collected in the previous twelve months. Both the direct and indirect costs of delivering Building Code services must be identified. In this respect:

- Direct costs include the costs of reviewing building permit applications and inspecting buildings; and
- Indirect costs include the overhead costs of administering and enforcing the process.

Finally, if a reserve fund for Building Code activities has been established it must be accounted for in the annual report. It is anticipated that the analysis of costs presented here will serve as a reference for future annual reports.

### A. Direct Costs

A number of staff are responsible for administering and enforcing the Building Code in Georgina. Despite most of the work resting with the Building Division within the Development Services Department, there is some support from Planning and the Fire Prevention Officer. The Building Division is directed by the Manager of Building and CBO who reports directly

to the Director of Development Services. All time spent by Town staff reviewing building permit applications, inspecting buildings, carrying out other tasks within the divisions fee bylaw as well as the cost of the resources they use is a direct cost. Time shares have been determined based on information obtained from staff interviews and time tracking data.

Although the majority of Building staff time is directly involved with Building Code activities and related Building Division activities associated with fees levied under the Municipal Act, a share of time is excluded for fee recovery under this study. This “other” staff time includes development application reviews, permit and building/zoning information reports and general customer service activities.

Costs are categorized as payroll, space and direct capital and other operating costs. Payroll costs, amounting to \$5.2 million including all benefits, account for the majority (88 per cent) of the direct costs. In addition, all overtime costs as well as the costs of summer students involvement in fee activities are captured in the fee analysis (this cost is represented as other building staff in Table 4 below).

**Table 4: Building Permit - Direct Costs: Payroll (in \$000s)**

| <b>Division</b>               | <b>Total Payroll Budget</b> | <b>Building Permit/ Application Review</b> | <b>Payroll Share (Fee Recoverable)</b> |
|-------------------------------|-----------------------------|--|--|
| Building Division             | \$1,853.4                   | 78%  | \$1,440.8                              |
| Other Building Staff          | \$25.1                      | 100%                                       | \$25.1                                 |
| Development Planning          | \$1,093.8                   | 1%   | \$6.2                                  |
| Development Engineering       | \$1,241.1                   | 1%   | \$9.8                                  |
| Director                      | \$397.6                     | 2%   | \$8.0                                  |
| Fire and Emergency Services   | \$579.6                     | 2%   | \$9.7                                  |
| <b>Total Direct - Payroll</b> | <b>\$5,190.6</b>            |  | <b>\$1,499.6</b>                       |

The calculations of space costs for Building Services are displayed in Table 5. Space costs include only the portion of operating expenses associated with the new Administration Building. The total direct space cost attributed to Building Code activities is approximately \$30,750. The office space share was calculated using an average space cost of \$2,800 per Full-Time Equivalent employee (FTE). This figure was derived from the Town’s 2026 Budget, based on the cost of maintaining the new Administration Building relative to the number of employees operating out of the facility. The cost per FTE was applied proportionally based on the share of time each staff member dedicated to permit activities. This cost per FTE is used uniformly throughout the analysis to determine space costs associated with Development Planning and Development Engineering fees, as discussed in the forthcoming sections.

**Table 5: Building Permit - Direct Costs: Space Allocation (in \$000s)**

| <b>Division</b>             | <b>Total Office Space Allocation</b> | <b>Building Permit/ Application Review</b> | <b>Office Space Share (Fee Recoverable)</b> |
|-----------------------------|--------------------------------------|--|---|
| Building Division           | \$39.2                               | 78%  | \$30.2                                      |
| Development Planning        | \$5.6                                | 1%   | \$0.1                                       |
| Development Engineering     | \$11.2                               | 1%   | \$0.2                                       |
| Director                    | \$5.6                                | 2%   | \$0.1                                       |
| Fire and Emergency Services | \$2.8                                | 2%   | \$0.2                                       |
| <b>Total Direct – Space</b> | <b>\$64.4</b>                        |  | <b>\$30.8</b>                               |

Lastly, operating cost shares are included and based on multiplying the share of time attributed to Building Division by 2026 operating budget projections. This share of costs amounts to approximately \$77,000 and includes for a share of the general costs of the resources used by the divisions to deliver the services (excludes payroll). Added to these costs is the capital cost associated with:

- the replacement of vehicles used by the Building Division (\$29,950);
- workstation computers used for the administration of the Building Code (\$7,650);
- the annual costs to implement the new Development Tracking System (DTS) and software (\$53,700); and
- the cost of one building permit fee review update has been allocated over the five years and is also included in the capital cost calculation (\$4,000).

Altogether, the capital cost related share amounts to about \$95,300 per annum. It is recommended that a portion of annual permit fee revenues corresponding to capital be set aside in the Town’s reserve funds for the items such as vehicle acquisitions and workstation replacements.

**Table 6: Building Permit - Direct Costs: Operating and Minor Capital/DTS expense (in \$000s)**

| <b>Division</b>   | <b>Attributable Operating Costs</b> | <b>Building Permit/ Application Review</b> | <b>Operating Share Recoverable</b> |
|---|-------------------------------------|--|------------------------------------|
| Building Division <sup>(1)</sup>  | \$97.1                              | 78%  | \$75.5                             |
| Development Planning  | \$75.4                              | 1%   | \$0.4                              |
| Development Engineering   | \$67.1                              | 1%   | \$0.5                              |
| Director  | \$6.4                               | 2%   | \$0.1                              |
| Fire and Emergency Services   | \$26.7                              | 2%   | \$0.4                              |
| <b>Total Direct - Operating</b>   |                                     |  | <b>\$77.0</b>                      |
| <b>Total Direct - Minor Capital / DTS related expenses <sup>(2)</sup></b> |                                     |  | <b>\$95.3</b>                      |
| <b>Total Direct - Operating + Minor Capital /DTS related expenses</b>     |                                     |  | <b>\$172.3</b>                     |

Note 1: Excludes indirect corporate overhead costs and reserve fund contributions which are captured separately in the cost analysis.

Note 2: Includes new transactional fees to be incurred by the Town as well as license costs for all users in Development Services (Building Share).

The total direct cost of administering and enforcing the Building Code amounts to \$1.7 million. A summary of the breakdown of this cost is provided in Table 7 below.

**Table 7: Summary of Total Annual Direct Costs of Building Permit Administration (in \$000s)**

| <b>Cost Type</b>                  | <b>Direct Costs</b> | <b>Share of Total</b> |
|-----------------------------------|---------------------|-----------------------|
| Payroll                           | \$1,499.6           | 88%                   |
| Office Space                      | \$30.8              | 2%                    |
| Other Operating and Capital Costs | \$172.3             | 10%                   |
| <b>Total Direct Costs</b>         | <b>\$1,702.7</b>    | <b>100%</b>           |

## **B. Indirect (Overhead) Costs**

The indirect (overhead) costs of Building Code activities represent the share of costs of the Town’s other Departments which can be reasonably attributed as overhead support of the building permit review service.

The indirect costs were calculated based on what drives the cost of support from other corporate Departments of Building Code activities. First, shares of corporate costs were calculated for each department that provides Building Code services. These were allocated based on a combination of the number of FTE staff in each department and gross budget. Second, using these calculated shares of corporate costs, the amount attributable to providing Building Code service was estimated based on the time shares identified in Appendix A and summarized in Table 9. A comprehensive summary of the corporate overhead allocations is shown in Appendix B.

Table 8 summarizes the corporate overhead support costs. The estimated cost shares are applied to each Department’s 2026 projected costs net of any costs clearly not attributable to its support of Building Code activities. Of the total attributable costs of \$11.7 million, the indirect costs included in the fee calculations amounts to \$398,420 (Table 9).

**Table 8: Summary of Corporate Costs by Service Division (in \$000s)**

| <b>Department</b>                          | <b>Service Division</b>                | <b>Total Attributable Costs</b> |
|--|--|---------------------------------|
| Office of the Deputy CAO                   | Administration                         | \$355.6                         |
| Office of the Deputy CAO                   | Taxation and Revenue                   | \$0.0                           |
| Office of the Deputy CAO                   | Financial Strategy and Planning        | \$591.9                         |
| Office of the Deputy CAO                   | Financial Controllership and Reporting | \$760.3                         |
| Office of the Deputy CAO                   | Procurement Services                   | \$1.0                           |
| Office of the CAO                          | Administration                         | \$846.7                         |
| Office of the CAO                          | Human Resources                        | \$1,479.9                       |
| Corporate Services                         | Administration                         | \$409.3                         |
| Corporate Services                         | Corporate Communications               | \$776.1                         |
| Corporate Services                         | Ec. Development and Tourism            | \$0.0                           |
| Corporate Services                         | Corp. Strategy and Communications      | \$653.3                         |
| Corporate Services                         | Information Technology                 | \$2,879.3                       |
| Corporate Services                         | Clerks                                 | \$1,772.6                       |
| Office of the Mayor and Council            | Office of the Mayor and Council        | \$608.7                         |
| Town Solicitor                             | Town Solicitor                         | \$575.7                         |
| Community Services                         | Service Excellence                     | \$758.8                         |
| Corporate                                  | Corporate (insurance + elections)      | \$1,598.5                       |
| Fire and Rescue Services                   | Emergency Management                   | \$20.6                          |
| Fire and Rescue Services                   | Training Officer                       | \$171.6                         |
| Operations and Infrastructure              | Capital Projects - Vertical            | \$790.8                         |
| <b>Total Overhead Attributable Expense</b> |  | <b>\$11,710.5</b>               |

Note: Cost are allocated to each division based on cost drivers: combination of FTE and Gross Budget.

**Table 9: Building Permit - Indirect Costs (in \$000s)**

| <b>Indirect (Overhead) Cost</b> | <b>Overhead Support of Building</b> | <b>Fee Related Support (Time Share)</b> | <b>Total Indirect Support Cost</b> |
|---------------------------------|-------------------------------------|---|------------------------------------|
| Building Services               | \$502.6                             | 78%                                     | \$390.7                            |
| Development Planning            | \$278.9                             | 1%                                      | \$1.6                              |
| Development Engineering         | \$316.1                             | 1%                                      | \$2.5                              |
| Director                        | \$79.2                              | 2%                                      | \$1.6                              |
| Fire and Emergency Services     | \$121.0                             | 2%                                      | \$2.0                              |
| <b>Total Indirect Cost</b>      |                                     |   | <b>\$398.4</b>                     |

### **C. Reserves and Contributions**

The Building Code Act and Regulation allow for the factoring in of anticipated costs when determining the full cost of providing Building Code services. Anticipated costs that arise from additional resources have been accounted for in the direct and indirect cost calculations. However, additional costs are also required to deal with permit revenue variations.

As previously mentioned, the Building Code Act does not require municipalities to adjust their fees every year in order to match their costs. As the majority of Building Code costs are payroll related, it would be impractical to match revenues and costs exactly on an annual basis. Although the general trend in building activity is anticipated to remain stable over the next five years, there may be fluctuations in both the number of permit applications and the amount of permit revenue from any one year to the next. This could result in an imbalance between costs and revenues. In years of high activity, revenues will likely exceed costs, while in years of low development activity, costs may well exceed revenues.

The Town maintains a reserve fund for Building Code activities to manage permit revenue variation. The balance of the reserve fund was about \$2.0 million at year end 2025 which represents about 97 per cent of the Building Division’s gross operating budget. While the Town has sufficient funds on hand to offset revenue shortfalls of at least two consecutive low years of permit revenue, the balance is on the low-end of municipal benchmarks and policies with targets ranging from 100 per cent to upwards of 300 per cent of Building Division expenses. While the Town would like to reach the mid-point of the benchmark – 150 per cent of the division expenses – achieving this target over the next 5 years would require a more substantial reserve fund contribution which would impact the rates proposed and the policy objectives of the Town to provide a discount on industrial permit fees. Therefore, a more modest annual contribution of \$135,000 to the reserve fund has been incorporated in the permit fees, as opposed to an annual contribution of about \$225,000 required to meet the target over the 5-year period. As a result, no rate change is required for the Building Division. It is recommended the Town monitor its permit reserve fund to ensure sufficient funds continue to be available to offset any cost variances which may arise, particularly in the short-term as development activity could be more volatile.

A summary of the analysis of total costs is displayed below.

**Table 10: Summary of All Costs related to Building Permit Administration (in \$000s)**

| <b>Cost Type</b>          | <b>Average Annual Cost</b> | <b>Share of Costs</b> |
|---------------------------|----------------------------|-----------------------|
| Direct                    | \$1,702.7                  | 76%                   |
| Indirect                  | \$398.4                    | 18%                   |
| Reserve Fund Contribution | \$135.0                    | 6%                    |
| <b>Total Costs</b>        | <b>\$2,236.1</b>           | <b>100%</b>           |

## 5. Calculated Building Fees

This section presents new full cost recovery building permit fees in light of the cost analysis presented in Section 4. Given the legislation, Council has the authority to increase the current fees to recover the full cost of the process. Based on the estimated costs compared to the anticipated average fee revenue over the next five years, the costs modestly exceed revenues over the period.

### A. Full Cost Recovery Fees

The analysis of costs reveals that the projected annual cost of administering and enforcing Building Code and related Municipal Act fees under the authority of the Building Division in Georgina over the five-year period from 2026 to 2030 amounts to \$2.24 million. By comparison, under existing fees the average annual permit revenue during the same time period is anticipated to be \$2.23 million.

This calculation is shown below:

|                    |             |
|--------------------|-------------|
| Projected Costs    | \$2,236,122 |
| Projected Revenues | \$2,234,750 |
| % Difference       | 0.1%        |

As the projected revenues are nearly equal to projects costs with a negligible gap, it is recommended that the existing fee structure and current rates generally be maintained until the scheduled 2027 indexing as outlined in Table 11 with some exceptions:

- The Group F Occupancy Classification fees (related to industrial developments) are to be reduced under the proposed bylaw to better align with municipal benchmarks. As the Town's current reserve fund is

in a healthy position, the industrial discount provided is anticipated to be absorbed through a reduced reserve fund contribution over the next 5 years (as described in the preceding section).

- The Town should impose a new fee for racking permits which would be set equal to the revised Interior Renovation permit of \$0.58/sq. ft and only applied to the area in which the racking is being installed.
- Based on a review of municipal benchmarks and the cost the Town incurs to process pool permits under bylaw 2008-0079 (BU-1), the fees should be increased substantially. It is recommended the existing fees be increased as follows:
  - On-ground Pools: \$184 (from \$50)
  - Above-ground Pools: \$184 (from \$100)
  - In-ground Pools: \$184 (from \$150)
- Other administrative changes to building permit fees is to streamline implementation and eliminate duplication of fees. The following changes are being recommended:
  - Remove the “other residential interior renovation” fee and amend the descriptions of residential house to capture the work
  - Remove the “slab/crawl space” fee and amend the foundation/basement new or replacement fee description to capture slab/crawl spaces
  - Remove the “prefabricated house, building area” fee and amend the move/relocate house description to include prefabricated houses
  - Remove the deposits for occupancy house and other as well as the demolition deposit for all buildings with plumbing.

**Table 11: Current Building Permit Fee Schedule**

| <b>Class of Permit</b>   | <b>Fee Rate</b> | <b>Basis of Fee</b> |
|--|-----------------|---------------------|
| <b>MINIMUM PERMIT FEE</b>  |                 |                     |
| Part 9 Residential   | \$184           | Flat rate           |
| Other  | \$304           | Flat rate           |
| <b>CONSTRUCTION PERMITS</b>  |                 |                     |
| <b>Group A Occupancy Classification</b>  |                 |                     |
| New  | \$1.97          | Per ft <sup>2</sup> |
| Shell Only   | \$1.48          | Per ft <sup>2</sup> |
| Interior Renovation  | \$1.58          | Per ft <sup>2</sup> |
| Portable Classroom, each   | \$757           | Flat rate           |
| <b>Group B Occupancy Classification</b>  |                 |                     |
| New  | \$1.97          | Per ft <sup>2</sup> |
| Shell Only   | \$1.48          | Per ft <sup>2</sup> |
| Interior Renovation  | \$1.58          | Per ft <sup>2</sup> |
| <b>Group C Occupancy Classification</b>  |                 |                     |
| House, new and addition  | \$1.95          | Per ft <sup>2</sup> |
| House, new Certified Model   | \$1.76          | Per ft <sup>2</sup> |
| Residential interior renovation  | \$1.20          | Per ft <sup>2</sup> |
| Multi Residential, new and addition  | \$2.25          | Per ft <sup>2</sup> |
| Accessory Building, new and addition, 1 storey not greater than 592 ft <sup>2</sup> building area, no mechanical | \$194           | Flat rate           |
| Accessory Building, other, no mechanical   | \$0.68          | Per ft <sup>2</sup> |
| Deck, new and addition, each   | \$194           | Flat rate           |
| Roof Structure/Carport, each   | \$194           | Flat rate           |
| Foundation Repair, weeping tile, damp proof, etc.  | \$456           | Flat rate           |
| Foundation/Basement/Slab/Crawl Space, new or replacement   | \$1.07          | Per ft <sup>2</sup> |

| <b>Class of Permit</b>                                 | <b>Fee Rate</b> | <b>Basis of Fee</b>          |
|--|-----------------|------------------------------|
| Move/Relocate House/Prefabricated house, building area | \$1.81          | Per ft <sup>2</sup>          |
| <b>Group D Occupancy Classification</b>                |                 |                              |
| New  | \$1.84          | Per ft <sup>2</sup>          |
| Shell Only   | \$1.38          | Per ft <sup>2</sup>          |
| Interior Renovation                                    | \$1.54          | Per ft <sup>2</sup>          |
| <b>Group E Occupancy Classification</b>                |                 |                              |
| New  | \$1.84          | Per ft <sup>2</sup>          |
| Shell Only   | \$1.38          | Per ft <sup>2</sup>          |
| Interior Renovation                                    | \$1.54          | Per ft <sup>2</sup>          |
| <b>Group F Occupancy Classification</b>                |                 |                              |
| New  | \$1.22          | Per ft <sup>2</sup>          |
| Shell Only   | \$1.05          | Per ft <sup>2</sup>          |
| Interior Renovation                                    | \$0.58          | Per ft <sup>2</sup>          |
| <b>Farm Building</b>                                   |                 |                              |
| New or Addition, strip or pier foundation              | \$0.34          | Per ft <sup>2</sup>          |
| Fabric, Pole Barn or Unenclosed/Covered Building       | \$0.31          | Per ft <sup>2</sup>          |
| Renovation/Alteration to existing                      | \$0.31          | Per ft <sup>2</sup>          |
| Manure Storage   | \$488           | Flat rate                    |
| Silo/Grain Bin, each                                   | \$376           | Flat rate                    |
| Applicable to all farm building permits                | \$34            | Per trapped plumbing fixture |
| <b>Tents and Temporary Buildings</b>                   |                 |                              |
| Tent, one  | \$334           | Flat rate                    |
| Additional Tent(s), each                               | \$92            | Flat rate                    |
| Portable Structure/Trailer, each                       | \$456           | Flat rate                    |
| <b>Sewage system</b>                                   |                 |                              |
| Class 4, new and replacement                           | \$1,587         | Flat rate                    |

| <b>Class of Permit</b>   | <b>Fee Rate</b>                                   | <b>Basis of Fee</b> |
|--|---|---------------------|
| Class 4, tank or leaching bed only   | \$663   | Flat rate           |
| Class 5, new   | \$1,482   | Flat rate           |
| Class 5, replacement or repair   | \$663   | Flat rate           |
| Test hole/percolation inspection service   | \$163   | Flat rate           |
| <b>CONDITIONAL PERMITS</b>   |   |                     |
| Conditional Permit Application and Agreement   | \$757   | Flat rate           |
| Conditional Permit Security Deposit, except single family dwellings within an un-assumed plan of subdivision, unless otherwise required by the Chief Building Official | Construction value or as determined by the CBO    |                     |
| <b>CHANGE OF USE PERMITS</b>   |   |                     |
| Part 9 Residential   | \$757   | Flat rate           |
| Other  | \$757, up to 2 hours review time + \$184 per hour |                     |
| <b>DEMOLITION PERMITS</b>  |   |                     |
| Part 9 Residential Building, each building   | \$304   | Flat rate           |
| Part 9 Residential Accessory Buildings, up to two  | \$184   | Flat rate           |
| Each additional building under same permit as Part 9 Residential Building, each building, or Part 9 Residential Accessory Buildings, up to two.                        | \$77  | Flat rate           |
| Other, each building   | \$1,210   | Flat rate           |
| <b>ADDITIONAL FEES FOR ALL CONSTRUCTION PERMITS</b>  |   |                     |
| Solid Fuel Burning Appliance, each   | \$456   | Flat rate           |

| Class of Permit   | Fee Rate | Basis of Fee                |
|---|----------|-----------------------------|
| Underpinning, per linear ft.  | \$15.39  | Per ft                      |
| <b>STAND-ALONE WORK PERMITS</b>   |          |                             |
| Fixture/Appliance/ Equipment, per device                                | \$32     | Per device                  |
| HVAC, replacement   | \$357    | Flat rate                   |
| Fire Safety System, alarm, sprinkler, standpipe                         | \$1,921  | Flat rate                   |
| Electromagnetic locking device, each                                    | \$108    | Per device                  |
| Site Service, sewers and water service                                  | \$123    | Per 90ft of pipe or trench  |
| Commercial Hood, each   | \$636    | Flat rate                   |
| Dust Collection System  | \$636    | Flat rate                   |
| Spray Booth, each   | \$636    | Flat rate                   |
| Exterior Basement Entrance Stair, added to existing                     | \$681    | Flat rate                   |
| <b>OTHER PERMITS</b>  |          |                             |
| <b>Designated Structures</b>  |          |                             |
| Tower, Antennae   | \$456    | Flat rate                   |
| Sign, Freestanding  | \$456    | Flat rate                   |
| Retaining Wall, face ft   | \$2.91   | Per ft <sup>2</sup>         |
| <b>Miscellaneous</b>  |          |                             |
| Solar Collector Array, "House" building                                 | \$184    | Flat rate                   |
| Solar Collector Array, other  | \$531    | Flat rate                   |
| Sign, on building   | \$341    | Flat rate                   |
| Other Permit Services, fee  | \$18.12  | Per \$1,000 of const. value |
| <b>Administration</b>   |          |                             |
| Re-inspection and follow up of Defective or Incomplete or remedial work | \$190    | Flat rate                   |
| Issuance of Order/Deficiency Report                                     | \$456    | Flat rate                   |

| <b>Class of Permit</b>  | <b>Fee Rate</b>    | <b>Basis of Fee</b> |
|---|--------------------|---------------------|
| Issuance of a Summons or search warrant, plus Legal Expenses                                      | \$456 + expenses   | Flat rate           |
| Registration of an Ontario Building Code Order or Conditional Permit Agreement on Title, includes | \$850              | Flat rate           |
| All additional expenses incurred by the Town (i.e. legal, peer review, etc.)                      | As billed + 15%    |                     |
| Deferral of Revocation of an Issued Permit  | \$122              | Flat rate           |
| Transfer of Permit  | \$92               | Flat rate           |
| After Hours Inspection, per hour, minimum 2 hours   | \$184              | Per hr              |
| Revision to Permit, Application or Certified Model, per hour (minimum 1 hour)                     | \$184              | Per hr              |
| <b>Additional Services</b>  |                    |                     |
| Certified House Model, plan review only   | \$984              | Flat rate           |
| Occupant Load, inspection and report  | \$228              | Flat rate           |
| Alternative Solution Review, each   | \$726              | Flat rate           |
| Letter of Compliance – sewage system, report only   | \$115              | Flat rate           |
| Sewage System Inspection and Report for Planning  | \$304              | Flat rate           |
| <b>Search and e-copy of documents (i.e. survey, drawings)</b>                                     |                    |                     |
| i. Up to 11"x17", each page   | \$31 + \$0.25/page |                     |
| ii. Larger than 11"x17", each page  | \$62 + \$6.02/page |                     |
| iii. E-copy of electronic drawing files, where  | \$31               | Each set            |
| Property Information Report   | \$395              | Per request         |
| <b>Building/Zoning Information Package</b>  |                    |                     |
| i. Residential accessory structure/reno   | \$62               | Per request         |

| <b>Class of Permit</b>                | <b>Fee Rate</b> | <b>Basis of Fee</b> |
|---------------------------------------|-----------------|---------------------|
| ii. New house/addition, min.          | \$184           | Per request         |
| iii. Other                            | \$115           | Per request         |
| <b>Maintenance Inspection Program</b> |                 |                     |
| Phase 1 Inspection                    | \$153           | Flat rate           |

## **B. Permit Fee Comparisons**

In order to provide an understanding of the current and proposed fee rates of Georgina in relation to other similar sized municipalities, a permit fee comparison was prepared and presented in Table 12. The rates for the other municipalities are those that are currently in force and may not recover the full cost of Building Code services.

The table shows the current permit fees in Georgina fall around the average relative to other York Region municipalities for ground-related residential fees, as well as non-residential permit fees for offices and commercial plazas. As no change to the permit fees is proposed, the Town will remain competitive and maintain its position around the general average. As it pertains to industrial fees (Class F permits), the benchmark analysis reveals the Town's fees are on the higher end of fee rates imposed in York Region and amongst the Northern Six (N6). As a result, through discussions with staff, it is proposed the industrial fees (new, shell and interior renovation) be reduced by about 20 per cent to be closer inline with the benchmark average. As indicated in the previous section, the fee discount is being absorbed through the Town's reserve fund. Note that this comparison does not take into account any service level differences that may exist.

**Table 12: Municipal Comparisons - Building Permit Fees**

| Municipality                    | Current Fee Rate (\$ per sq.ft.) |                        |                           |                              |                     |                        |
|---------------------------------|----------------------------------|------------------------|---------------------------|------------------------------|---------------------|------------------------|
|                                 | Ground Related Residential       | One Storey Plaza Shell | Multi Storey Office Shell | Industrial Warehouse - Shell | Industrial Finished | Industrial Alterations |
| <b>York Region</b>              |                                  |                        |                           |                              |                     |                        |
| Markham                         | \$ 2.06                          | \$ 1.47                | \$ 1.75                   | \$ 1.14                      | \$ 1.57             | \$ 1.14                |
| Whitchurch-Stouffville          | \$ 1.80                          | \$ 1.40                | \$ 1.60                   | \$ 1.30                      | N/A                 | \$ 0.58                |
| King                            | \$ 1.86                          | \$ 1.12                | \$ 1.12                   | \$ 0.93                      | \$ 1.21             | \$ 0.56                |
| Aurora                          | \$ 1.86                          | \$ 1.44                | \$ 1.44                   | \$ 0.95                      | \$ 1.18             | \$ 0.58                |
| Vaughan                         | \$ 2.03                          | \$ 1.41                | \$ 1.64                   | \$ 0.91                      | \$ 1.30             | \$ 0.71                |
| East Gwillimbury                | \$ 1.45                          | \$ 0.85                | \$ 0.85                   | \$ 0.70                      | \$ 0.95             | \$ 0.75                |
| Richmond Hill                   | \$ 2.55                          | \$ 2.01                | \$ 2.01                   | \$ 1.37                      | \$ 1.95             | \$ 0.65                |
| Newmarket                       | \$ 1.96                          | \$ 1.32                | \$ 1.43                   | \$ 1.08                      | \$ 0.93             | \$ 0.41                |
| <b>Average - Northern Six</b>   | <b>\$ 1.81</b>                   | <b>\$ 1.25</b>         | <b>\$ 1.30</b>            | <b>\$ 1.05</b>               | <b>\$ 1.16</b>      | <b>\$ 0.60</b>         |
| <b>Average - York Region</b>    | <b>\$ 1.95</b>                   | <b>\$ 1.38</b>         | <b>\$ 1.47</b>            | <b>\$ 1.08</b>               | <b>\$ 1.33</b>      | <b>\$ 0.68</b>         |
| <b>Georgina (Current Rates)</b> | <b>\$ 1.95</b>                   | <b>\$ 1.38</b>         | <b>\$ 1.38</b>            | <b>\$ 1.31</b>               | <b>\$ 1.52</b>      | <b>\$ 0.73</b>         |
| <b>Georgina (Calculated)</b>    | <b>\$ 1.95</b>                   | <b>\$ 1.38</b>         | <b>\$ 1.38</b>            | <b>\$ 1.05</b>               | <b>\$ 1.22</b>      | <b>\$ 0.58</b>         |

# Part B

## Development Planning Fees

## 6. Planning Approvals in Georgina

This section describes the current planning fee structure in Georgina and summarizes the way in which the Town carries out its responsibilities under the Planning Act.

### A. Planning Act Requirements

The Planning Act stipulates that planning (or development application) fees must “meet only the anticipated cost to the municipality” of each type of application provided in its tariff of fees. Section 69 (1) of the Planning Act contains the following provision:

69. (1) The council of a municipality, by bylaw, and a planning board, by resolution, may establish a tariff of fees for the processing of applications made in respect of planning matters, which tariff shall be designed to meet only the anticipated cost to the municipality or to a committee of adjustment or land division committee constituted by the council of the municipality or to the planning board in respect of the processing of each type of application provided for in the tariff.  
R.S.O. 1990, c. P.13, s.69 (1); 1996, c. 4, s. 35 (1).

The Planning Act also allows for these fees to be waived for any application (s.69 (2)). Moreover, it provides a mechanism for fees to be appealed to the Ontario Land Tribunal.

### B. Municipal Act Fee Provisions

The general power of municipalities to impose fees and charges derives from Sections 9, 10 and 11 of the Municipal Act. Specific authority to establish most of the fees and charges levied by the Town is contained in Parts XII and IV. Under Part XII of the Municipal Act, municipalities can

establish wide ranging user fees and penalties either for services they provide or for services provided on their behalf. Part IV of the legislation gives municipalities the power to impose licensing fees.

Section 391(1) of the Municipal Act stipulates that a municipality or local board may impose a fee or charge on persons for services or activities provided or done by or on its behalf; for costs payable by it for services or activities provided or done by or on behalf of municipalities or local boards; and for the use of its property including property under its control.

Fees and charges can be used to pay for service administration and enforcement costs as well as the cost of acquiring or replacing capital assets (Section 391(3)). They can also include capital costs associated with a deferred benefit (Section 391 (2)). Services for which fees are charged can be either mandatory or discretionary (Section 391(4)). However, Section 394(1) prohibits fees that are based on:

- the income of a person, however it is earned or received, except that a municipality or local board may exempt, in whole or in part, any class of persons from all or part of a fee or charge on the basis of inability to pay;
- the use, consumption or purchase by a person of property other than property belonging to or under the control of the municipality or local board that passes the bylaw;
- the use, consumption or purchase by a person of a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the bylaw;
- the benefit received by a person from a service other than a service provided or performed by or on behalf of or paid for by the municipality or local board that passes the bylaw; or
- the generation, exploitation, extraction, harvesting, processing, renewal or transportation of natural resources.

## C. Planning Application Fees and Approval Process

In Georgina, the “tariff of fees” referred to in the Planning Act is contained in Bylaw No. 2018-0074 (PL-7) and is available on the Town’s website. Most of the Town’s planning fees are one-time fees payable upon application submission.

The Development Planning Division within the Development Services Department is largely responsible for reviewing and managing all planning applications submitted to the Town. Some applications, such as minor variances, involve relatively less effort. Others, such as official plan amendments or plans of subdivision, may take several months to process. Most application review work is done in-house by Town staff. The Town also provides and strongly encourages the use of pre-consultation services to support applicants in preparing complete applications. Currently, a fee is charged for pre-consultation meetings, which under the current framework may be eligible to be deducted from the related development application fee.

For some application types, different fee rates apply: Official Plan Amendment, Zoning Bylaw Amendment and Site Plan applications are categorized as “Major” and “Minor” applications, whereas Plan of Subdivision applications are categorized based on a per lot basis in addition to a base fee. Also of note, there are some applications like Deeming Bylaws or Part Lot Control Applications which the Town has introduced a delegated authority approval process which has streamlined the process and the costs to deliver the service. Descriptions of each of the different major application types provided within the existing bylaw can be found below.

Table 13 provides data regarding the estimated number of applications received annually over the last five years for the major categories of applications. Counts were calculated by matching the annual planning fees to the actual cash receipts in each of the past five years.

**Table 13: Planning Applications (2021 - 2025)**

| <b>Application Type</b>                              | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>5 Year Average</b> |
|--|-------------|-------------|-------------|-------------|-------------|-----------------------|
| Development Area Plans (DAP)                         | 0           | 0           | 0           | 0           | 0           | 0                     |
| Official Plan Amendment                              | 1           | 1           | 5           | 2           | 2           | 2                     |
| Zoning Bylaw Amendment                               | 9           | 7           | 9           | 4           | 6           | 7                     |
| Rezoning to Permit Garden Suite or Extension of Same | 0           | 0           | 0           | 0           | 0           | <1                    |
| Removal of the "H"                                   | 0           | 1           | 1           | 1           | 0           | <1                    |
| Temporary Use  | 1           | 0           | 0           | 3           | 1           | 1                     |
| Part Lot Control                                     | 3           | 3           | 3           | 2           | 3           | 3                     |
| Restrictive Covenant                                 | 0           | 0           | 0           | 0           | 0           | <1                    |
| Consent  | 13          | 21          | 17          | 15          | 12          | 16                    |
| Validation of Title, Easement, etc.                  | 1           | 3           | 0           | 0           | 4           | 2                     |
| Minor Variance                                       | 47          | 35          | 26          | 35          | 30          | 35                    |
| Plan of Subdivision and/or Condominium               | 1           | 4           | 1           | 2           | 2           | 2                     |
| Deeming Bylaw  | 8           | 6           | 7           | 6           | 6           | 7                     |
| Property Information Reports <sup>(1)</sup>          | 0           | 0           | 0           | 0           | 0           | 0                     |
| Pre-consultation Meetings                            | 54          | 43          | 38          | 26          | 35          | 39                    |
| Telecommunications                                   | 0           | 0           | 5           | 0           | 2           | 1                     |
| <b>Total Development Applications</b>                | <b>138</b>  | <b>124</b>  | <b>111</b>  | <b>96</b>   | <b>103</b>  | <b>114</b>            |

Source: Town of Georgina Planning Application data.

Note 1: Property Information Reports are carried out by the Building Division and the historical activity, costs/revenues are captured in that section of the report. This fee will be removed from the planning schedule.

The types of planning approval in the Town are summarized below. Of note, the categorization between major and minor application below relates to the structure in place before the fees study was complete. The Town has proposed amendments to the categorization of major and minor applications through a separate administration bylaw.

**i. Committee of Adjustment**

The Town's Committee of Adjustment is responsible for making decisions on applications for minor variance and consents. With respect to consent to sever land, the Town charges fees at the time of consent application as well as for a change of consent conditions, consent agreement, and for validations of title, easement, title clearance, mortgage discharge, foreclosure, power of sale, and partition order or land leases. In total, the Town has processed an average of 18 such applications per year over a period of 5 years.

Often a proposed development will require that one or more development standards established by the zoning bylaw be varied to allow the development to proceed. In such cases, an approval for variance must be granted. On average, the Town has received 35 minor variance applications annually over the past five years.

**ii. Official Plan Amendment**

The Official Plan is a broad policy document which sets out the Town's long-range planning objectives. All development that proceeds in the Town must conform to the policies in the Official Plan, as well as any applicable Secondary Plans. In some cases, a planning application requires an amendment to the Official Plan prior to its being approved. The amendment process typically takes several months to complete and involves detailed review by Town staff, Council and the public.

Official Plan Amendment (OPA) applications are generally classified by the Town as:

- “Major Amendment” applications are large in scale or scope and may have impacts or policy implications beyond the subject lands. These include non-residential developments exceeding 250 square metres in gross floor area, as well as residential developments exceeding 3 lots or units; and
- “Minor Amendment” applications are relatively small in scale, with minimal impacts beyond the subject lands, and generally involve non-residential developments of up to 250 square metres or residential developments of up to 3 lots or units.

It is noted, under the current planning application and services bylaw, that the Director of Development Services, at their discretion may determine whether an OPA application falls within the Major or Minor category (Other Provisions Section).

The total number of OPAs processed by Town staff has averaged about two per year over the past five years (see Table 13).

### **iii. Zoning Bylaw Amendment**

The zoning bylaw regulates the use of land in the Town. When a proposal for development includes a plan for uses which are not permitted under the zoning bylaw, an amendment to the bylaw is required in order for the proposal to be approved. The amendment process can be lengthy (several months) and involves a public consultation process. Under the existing fee bylaw, Zoning Bylaw Amendment (ZBA) applications are classified as follows:

- “Major Amendment” applications are large in scale or scope and may have impacts beyond the subject lands. These include non-residential

developments exceeding 250 square metres in gross floor area, as well as residential developments exceeding 3 lots or units; and

- “Minor Amendment” applications are relatively small in scale, with minimal impacts beyond the subject lands, and generally involve non-residential developments of up to 250 square metres or residential developments of up to 3 lots or units.

Once again, under the current planning application and services by law, that the Director of Development Services, at their discretion may determine whether an ZBA application falls within the Major or Minor category (Other Provisions Section).

Over the past five years, the Town has received an average of seven ZBA applications per year, with an average of 4 applications per year falling within the “Major” category and 3 applications per year falling within the “Minor” category.

The removal of holding provisions as well as a temporary use bylaw application/extension triggers separate fees. The Town has had only three applications in the last five years for the removal of holding provisions and an average of one application per annum for temporary use bylaw.

#### **iv. Subdivision Application**

The process for subdividing land is lengthy and involves considerable Town planning and engineering resources, a range of private sector professionals, and comprehensive public consultation. The Town imposes a base Draft Plan of Subdivision or Condominium fee as well as additional fees per residential or non-residential unit, lot, or block. The fee bylaw also includes various fees associated with Plans of Subdivision or Condominium, including but not limited to fees for extensions of draft plan approval, revisions to an approved plan requiring Council approval, and preparation of agreements.

The Town has received an annual average of two Plan of Subdivision and/or Condominium applications over the past five years.

**v. Deeming Bylaw**

A deeming bylaw fee in Georgina is a municipal charge to process an application that merges two or more registered lots into one, removing them from a subdivision plan. The fee is charged per application as well as per lot, which covers municipal costs to amend property boundaries.

The Town has received an annual average of seven applications per year over the past five years.

**vi. Part Lot Control Applications**

Part lot control allows municipalities to regulate the transfer and/or division of land within a municipality. Typically, part lot control applications are completed when the transfer and/or division of land is within a block of a plan of subdivision or plan of condominium. Over the past five years, an average of 3 part lot control applications have been received by the Town per year.

**vii. Pre-Consultation Applications**

Pre-consultation is a process that occurs before an application is processed to ensure that the application is ready to be submitted. Pre-consultation meetings typically provide the applicant the opportunity to present and discuss their application to Town staff prior to submission. Over the past five years, an average of nearly 40 pre-consultation applications have been received by the Town per year.

**viii. Other Applications**

The Town also charges various other fees such as:

- Rezoning to Permit Garden Suite or Extension of Same;

- Radiocommunication Tower Sitting;
- A fee for Cancellation of a Public Meeting at Applicant's Request; and
- An Ontario Land Tribunal (OLT) Administration fee.

**ix. Non-Fee Based Review Work**

Town planning staff also undertakes work for which a fee is not charged. This non-fee-based work includes planning policy studies, general customer service activities, and review work for which fees cannot be charged.

## 7. Planning Fees - Analysis of Revenues

This section contains an analysis of past planning application activity in Georgina and an assessment of the level of activity that is reasonable to anticipate for the purpose of setting planning fees. Note, the revenues under this section only relate to those revenues for planning matters while engineering support to review certain applications as well as the site plan application fees which Development Engineering Division takes the lead is captured through a separate fee and considered under the Development Engineering component of this report.

### A. Historical Planning Fee Revenue

Table 14 shows the revenue (in constant 2026\$) generated from planning applications issued by the Town over the five-year historical period from 2021 to 2025. Over the period, planning fee revenues have averaged approximately \$717,000 per annum with some variation from one year to the next. Notably, fee revenues in 2025 were lower than the average of the past five years, a trend similar to building permit volumes and revenues.

A significant component of overall revenue relates to Plan of Subdivision applications, which have generated roughly 24 per cent of total revenue in 2025. Similarly, Zoning Bylaw Amendments were also a substantial source of revenue in 2025, which represented 22 per cent of the total. Committee of Adjustment - Consent applications contributed 13 per cent of planning fee revenues in 2025, and Official Plan Amendments contributed 10 per cent. When reviewing the revenues over the preceding 5-years, similar application types would be the main revenue drivers.

It is noted that changes in planning application revenue in any given year does not necessarily reflect the level of development activity as the timing of fee payments and development activity do not always correspond.

**Table 14: Planning Application Revenue (in \$000s) (2021 to 2025) <sup>(1)</sup>**

| Application Type                    | 2021           | 2022           | 2023           | 2024           | 2025           | 5 Year Average |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Development Area Plans              | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          |
| OPA                                 | \$23.7         | \$35.2         | \$163.5        | \$70.5         | \$58.0         | \$70.2         |
| ZBA                                 | \$198.0        | \$147.2        | \$222.7        | \$86.7         | \$138.0        | \$158.5        |
| Rezoning to Permit Garden Suite     | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          |
| Removal of the "H"                  | \$0.0          | \$3.7          | \$5.3          | \$5.3          | \$0.0          | \$2.9          |
| Temporary Use                       | \$8.7          | \$0.0          | \$0.0          | \$26.3         | \$8.8          | \$8.8          |
| Part Lot Control                    | \$17.8         | \$18.2         | \$15.3         | \$11.1         | \$35.7         | \$19.6         |
| Restrictive Covenant                | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          |
| Consent                             | \$83.0         | \$134.4        | \$109.0        | \$96.3         | \$77.0         | \$100.0        |
| Validation of Title, Easement, etc. | \$2.2          | \$6.6          | \$0.0          | \$0.0          | \$8.9          | \$3.5          |
| Minor Variance                      | \$80.8         | \$60.3         | \$44.9         | \$60.5         | \$51.9         | \$59.7         |
| Plan of Subdivision and/or Condo    | \$217.5        | \$310.7        | \$99.5         | \$407.8        | \$141.0        | \$235.3        |
| Deeming Bylaw                       | \$20.1         | \$16.4         | \$16.5         | \$13.2         | \$14.1         | \$16.1         |
| Property Information Reports        | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          | \$0.0          |
| Pre-consultation                    | \$49.7         | \$39.7         | \$35.2         | \$24.1         | \$32.4         | \$36.2         |
| Radiocommunication Tower            | \$0.0          | \$0.0          | \$26.5         | \$0.0          | \$10.6         | \$7.4          |
| <b>Total Revenue</b>                | <b>\$701.5</b> | <b>\$772.5</b> | <b>\$738.4</b> | <b>\$801.8</b> | <b>\$576.4</b> | <b>\$718.2</b> |

Source: Town of Georgina financial information. Revenues adjusted to constant 2026 dollars.

Note 1: Some data limitations existed which Hemson and Town staff were required to calculate revenues using the application figures provided.

## B. Anticipated Future Activity

Based on discussions with Town staff, it is assumed for the purpose of setting fees, the Town will experience application activity above 2025 volume as the Town continues to grow and work towards achieving growth targets outlined in the York Region Official Plan. While the forecast average revenue is anticipated to be higher than 2025, the level of activity assumed for this study is anticipated to be generally in line with the recent 5-year average. Table 15 sets out the forecast of average annual planning application activity and revenue through to 2030 by application type.

**Table 15: Forecast Average Annual Planning Application Revenue under Current Rates (in \$000s) (2026-2030)**

| Application Type                                     | Anticipated Annual Revenue |
|--|----------------------------|
| Development Area Plans (DAP)                         | \$0.0                      |
| Official Plan Amendment                              | \$75.6                     |
| Zoning Bylaw Amendment                               | \$168.5                    |
| Rezoning to Permit Garden Suite or Extension of Same | \$0.0                      |
| Removal of the "H"                                   | \$4.5                      |
| Temporary Use  | \$8.8                      |
| Part Lot Control Exemption / Extension               | \$20.7                     |
| Restrictive Covenant                                 | \$0.0                      |
| Consent  | \$102.7                    |
| Validation of Title, Easement, etc.                  | \$4.4                      |
| Minor Variance                                       | \$60.5                     |
| Plan of Subdivision and/or Condominium               | \$221.4                    |
| Deeming Bylaw  | \$16.9                     |
| Property Information Reports                         | \$0.0                      |
| Pre-consultation Meetings                            | \$37.1                     |
| Radiocommunication Tower                             | \$8.0                      |
| <b>Total Forecast Average Annual Revenue</b>         | <b>\$728.9</b>             |

## 8. Planning Fees - Analysis of Costs

This section presents an analysis of the direct and indirect costs of delivering services required to approve planning applications in the Town.

### A. Direct Costs

A number of staff at the Town are responsible for processing applications in respect of planning matters in Georgina. They include staff in the Development Services Department, including Development Planning, Planning Policy, Development Engineering, and Building Divisions. The entire cost of the time spent by these staff on reviewing planning applications, along with the costs of the resources they use, are considered direct costs under this study. Time shares have been determined based on the information obtained primarily from detailed interviews with all staff members, and are displayed in Appendix A.

Although a portion of staff time is directly attributed to processing planning applications, a significant share is unrelated to application review and is excluded as a cost for fee recovery. This “other” staff time includes planning policy related work, OLT hearings/preparation, engineering reviews and related site inspections, general customer service activities, and review work for which fees cannot be charged, and is also identified in Appendix A.

The following tables display the calculations of direct costs. The calculations are divided by: payroll; office space; and other operating costs. Payroll costs including all benefits, amount to \$1.0 million and account for the majority of direct costs (Table 16). Based on discussions with Town staff, the Town does not anticipate additional staffing needs over the next five years to manage volumes as the current staff complement and resources is deemed sufficient to process the volume of applications while maintaining processing timeframes over the next five years.

**Table 16: Planning Fee Applications - Direct Costs: Payroll (in \$000s)**

| Division                      | Total Payroll Budget | Dev. Planning Application Review | Payroll Share (Fee Recoverable) |
|-------------------------------|----------------------|----------------------------------|---------------------------------|
| Building Division             | \$1,853.4            | 2%                               | \$31.7                          |
| Development Planning          | \$1,093.8            | 67%                              | \$736.0                         |
| Planning Policy               | \$704.1              | 7%                               | \$46.9                          |
| Development Engineering       | \$1,241.1            | 13%                              | \$157.4                         |
| Director                      | \$397.6              | 18%                              | \$73.4                          |
| <b>Total Direct - Payroll</b> |                      |                                  | <b>\$1,045.3</b>                |

Space costs only include shares of the operating costs of the new administration building. Direct costs associated with space total about \$20,750 (Table 17).

**Table 17: Planning Fee Applications - Direct Costs: Space (in \$000s)**

| Division                    | Total Office Space Allocation | Dev. Planning Application Review | Office Space Share (Fee Recoverable) |
|-----------------------------|-------------------------------|----------------------------------|--------------------------------------|
| Building Division           | \$8.4                         | 2%                               | \$0.6                                |
| Development Planning        | \$22.4                        | 67%                              | \$15.5                               |
| Planning Policy             | \$8.4                         | 7%                               | \$0.9                                |
| Development Engineering     | \$22.4                        | 13%                              | \$3.0                                |
| Director                    | \$5.6                         | 18%                              | \$0.7                                |
| <b>Total Direct - Space</b> |                               |                                  | <b>\$20.7</b>                        |

Note: The fee recoverable share may not add due to rounding

Lastly, operating cost shares are included and based on multiplying the share of time attributed to development planning services by 2026 operating budget projections. This share of costs amounts to approximately \$63,200 and includes for a share of the general costs of the resources used by the divisions to deliver the services (excludes most payroll). Added to these costs is the capital cost associated with:

- the replacement of workstation computers used for the planning reviews (\$5,160);
- annual costs to implement the new Development Tracking System (DTS) and software (\$28,400); and
- the cost of one planning fee review update has been allocated over the five years (\$4,000).

The cumulative capital cost and related DTS expense amounts to about \$37,600 per annum. Further, non-permanent positions (summer students) which are not captured in the payroll direct costs are included in this section and represent about \$16,800 per annum. All together, these supporting expenses amount to \$117,600 and included for recovery in the fee analysis.

**Table 18: Planning Fees - Direct Costs: Operating and Minor Capital (in \$000s)**

| <b>Division</b>  | <b>Total Attributable Operating Costs</b> | <b>Dev. Planning Application Review</b> | <b>Non-personnel (Fee Recoverable)</b> |
|--|---|---|--|
| Building Division <sup>(1)</sup>   | \$97.1                                    | 2%                                      | \$1.7                                  |
| Development Planning   | \$75.4                                    | 67%                                     | \$50.7                                 |
| Planning Policy  | \$17.2                                    | 7%                                      | \$1.1                                  |
| Development Engineering  | \$67.1                                    | 13%                                     | \$8.5                                  |
| Director   | \$6.4                                     | 18%                                     | \$1.2                                  |
| <b>Total Direct - Operating</b>  |   |   | <b>\$63.2</b>                          |
| <b>Total Direct - Minor Capital / DTS related expense <sup>(2)</sup></b> |   |   | <b>\$37.6</b>                          |
| <b>Total Direct - Non-Permanent Positions</b>                            |   |   | <b>\$16.8</b>                          |
| <b>Total Direct - Operating + Minor Capital/DTS + non-permanent</b>      |   |   | <b>\$117.6</b>                         |

Note 1: Excludes indirect corporate overhead costs as well as reserve fund contributions which are captured separately in the cost analysis.

Note 2: Includes new transactional fees to be incurred by the Town as well as license costs for all users in Development Services (Planning Share).

Table 19 below provides a summary of the total direct costs of planning application review and approval services which total \$1.2 million (see summary on Table 21). Of the total cost, the payroll share represents much of the expense - \$1.0 million (or 88 per cent) of the total \$1.2 million direct cost.

**Table 19: Summary of Direct Costs by Planning Applications (in \$000s)**

| <b>Application Type</b>                              | <b>Direct Payroll</b> | <b>Direct Non-Personnel</b> | <b>Direct Space</b> | <b>Total Direct</b> |
|--|-----------------------|-----------------------------|---------------------|---------------------|
| Development Area Plans (DAP)                         | \$0.0                 | \$0.0                       | \$0.0               | \$0.0               |
| Official Plan Amendment                              | \$89.9                | \$10.1                      | \$1.5               | \$101.6             |
| Zoning Bylaw Amendment                               | \$203.2               | \$24.8                      | \$3.8               | \$231.8             |
| Rezoning to Permit Garden Suite or Extension of Same | \$0.0                 | \$0.0                       | \$0.0               | \$0.0               |
| Removal of the "H"                                   | \$6.8                 | \$0.7                       | \$0.1               | \$7.7               |
| Temporary Use  | \$13.9                | \$1.8                       | \$0.3               | \$16.0              |
| Part Lot Control                                     | \$15.0                | \$1.9                       | \$0.3               | \$17.2              |
| Restrictive Covenant                                 | \$0.0                 | \$0.0                       | \$0.0               | \$0.0               |
| Consent  | \$143.2               | \$17.8                      | \$3.3               | \$164.3             |
| Validation of Title, Easement, etc.                  | \$18.3                | \$2.2                       | \$0.4               | \$20.9              |
| Minor Variance                                       | \$171.0               | \$20.3                      | \$3.9               | \$195.3             |
| Plan of Subdivision and/or Condominium               | \$265.1               | \$24.4                      | \$4.6               | \$294.2             |
| Deeming Bylaw  | \$11.6                | \$1.3                       | \$0.2               | \$13.0              |
| Property Information Reports                         | \$0.0                 | \$0.0                       | \$0.0               | \$0.0               |
| Pre-consultation Meetings                            | \$90.3                | \$10.2                      | \$1.9               | \$102.3             |
| Radiocommunication Tower                             | \$17.1                | \$2.0                       | \$0.3               | \$19.5              |
| <b>TOTAL</b>   | <b>\$1,045.3</b>      | <b>\$117.6</b>              | <b>\$20.7</b>       | <b>\$1,183.7</b>    |

## B. Indirect Costs

The indirect cost of processing planning applications in Georgina represents the share of costs of the Town’s Departments that can reasonably be attributed as overhead support of the planning application review service.

Indirect costs were calculated based on what drives the cost of the Departments’ support of planning activities. Shares of corporate costs were allocated to each department that provide planning services based on the cost drivers. As an example, the attributable costs of Corporate Services activities were allocated based on a combination of that Departments’ number of full-time equivalent staff and gross budget. Using these shares of corporate costs, the cost attributable to processing planning applications was calculated based on the time shares identified in Appendix A. Indirect cost calculations do not include a provision for contributions to a development application fee reserve fund.

Table 20 summarizes the total indirect costs attributable to planning fee review services amount to \$261,500. The calculated cost shares were applied to the corporate departments projected net costs excluding costs for activities which are clearly unrelated to planning applications.

**Table 20: Indirect (Overhead) Costs by Service Area Involved in Planning Applications (in \$000s)**

| Indirect Cost              | Support of Planning | Planning Support – Time Share | Support Cost   |
|----------------------------|---------------------|-------------------------------|----------------|
| Building Division          | \$502.6             | 2%                            | \$8.6          |
| Development Planning       | \$278.9             | 67%                           | \$187.6        |
| Planning Policy            | \$159.1             | 7%                            | \$10.6         |
| Development Engineering    | \$316.1             | 13%                           | \$40.1         |
| Director                   | \$79.2              | 18%                           | \$14.6         |
| <b>Total Indirect Cost</b> |                     |                               | <b>\$261.5</b> |

Table 21 summarizes the indirect costs for each application type, based on the time shares provided in Appendix A.

**Table 21: Summary of Direct and Indirect Cost by Planning Application Type (in \$000s)**

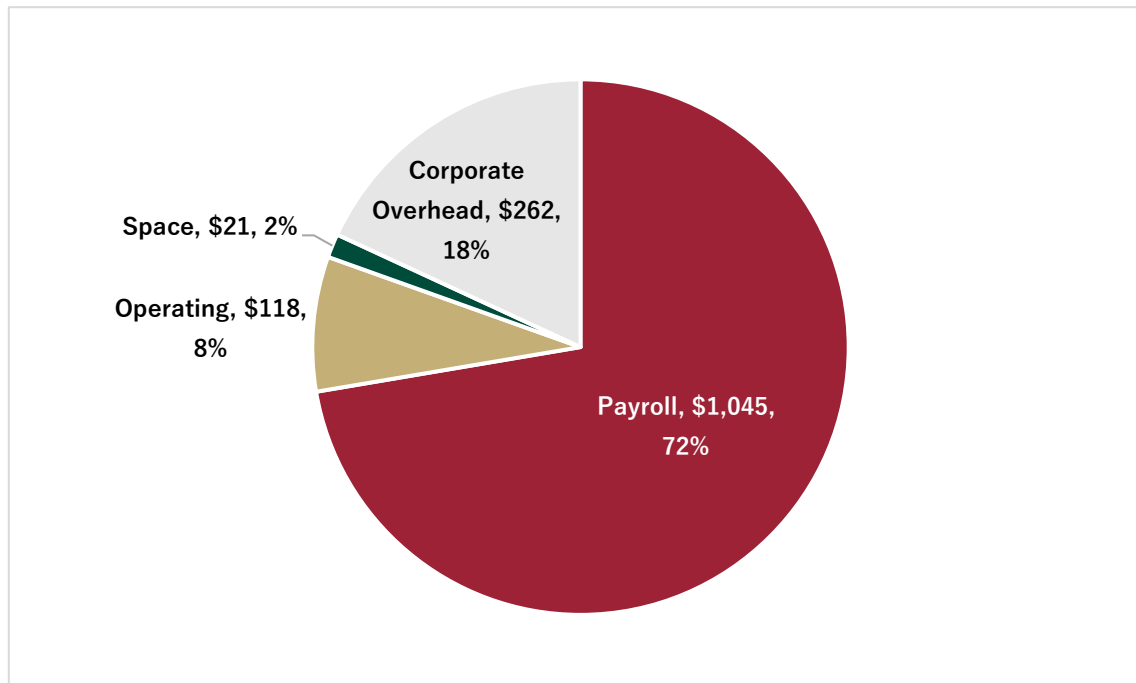
| <b>Application Type</b>                              | <b>Direct</b>    | <b>Indirect</b> | <b>Total</b>     |
|--|------------------|-----------------|------------------|
| Development Area Plans (DAP)                         | \$0.0            | \$0.0           | \$0.0            |
| Official Plan Amendment (Major and Minor)            | \$101.6          | \$22.1          | \$123.7          |
| Zoning Bylaw Amendment (Major and Minor)             | \$231.8          | \$50.7          | \$282.4          |
| Rezoning to Permit Garden Suite or Extension of Same | \$0.0            | \$0.0           | \$0.0            |
| Removal of the "H"                                   | \$7.7            | \$1.7           | \$9.3            |
| Temporary Use  | \$16.0           | \$3.5           | \$19.4           |
| Part Lot Control Exemption / Extension               | \$17.2           | \$3.7           | \$20.9           |
| Restrictive Covenant                                 | \$0.0            | \$0.0           | \$0.0            |
| Consent  | \$164.3          | \$36.3          | \$200.6          |
| Validation of Title, Easement, etc.                  | \$20.9           | \$4.5           | \$25.4           |
| Minor Variance                                       | \$195.3          | \$43.6          | \$238.9          |
| Plan of Subdivision and/or Condominium               | \$294.2          | \$65.7          | \$359.9          |
| Deeming Bylaw  | \$13.0           | \$2.8           | \$15.8           |
| Property Information Reports <sup>(1)</sup>          | \$0.0            | \$0.0           | \$0.0            |
| Pre-consultation Meetings                            | \$102.3          | \$22.8          | \$125.2          |
| Radiocommunication Tower                             | \$19.5           | \$4.2           | \$23.6           |
| <b>TOTAL</b>   | <b>\$1,183.7</b> | <b>\$261.5</b>  | <b>\$1,445.1</b> |

1: Property Information Reports are carried out by the Building Division and costs/revenues are captured in that section of the report. This fee will be removed from the planning schedule.

### C. Total Cost of Providing Planning Services

This pie chart shows the projected cost distribution for providing planning services in the Town. As shown in Figure 3, salaries account for the majority of total expenses at about 72 per cent (just over \$1.0 million) of the total \$1.5 million expense. Indirect costs (overhead) represent the next largest share at 18 per cent, followed by operating and minor capital costs at 8 per cent. Space-related expenses make up only a very small portion of the budget at roughly 2 per cent. Overall, the chart highlights that staffing costs are the primary cause of the cost of service, with all other categories contributing relatively modest shares.

**Figure 3: Summary of the Total Cost of Service – Development Planning (in \$000s)**



## D. Revenue Recovery Gaps (Versus Cost)

The table below illustrates the shares of total cost to deliver development application review services by application type. In general, staff time from a planning fee perspective is generally distributed amongst the various application types, but notably, plan of subdivision, committee of adjustment applications (minor variance and consents) as well as Zoning Bylaw Amendments require the most involvement.

Certain application types have a wider gap between the costs to the Town to deliver the service in comparison to the revenue received from development application fees as shown in Table 22 below. There are some applications like Deeming Bylaws or Part Lot Control Applications which the Town has introduced a delegated authority approval process which has streamlined the process and the costs to deliver the service, therefore, these applications may experience a reduced rate to reflect the newfound efficiencies.

**Table 22: Cost Versus Revenue Gap by Application Type (in \$000s)**

| Application Type                                     | Anticipated Annual Avg. Costs <sup>(1)</sup> | Anticipated Annual Avg. Revenues <sup>(2)</sup> | Difference |       |
|--|--|---|------------|-------|
| Development Area Plans                               | \$0.0  | \$0.0   | \$0.0      | 0%    |
| Official Plan Amendment                              | \$123.7                                      | \$75.6  | (\$48.1)   | (39%) |
| Zoning Bylaw Amendment                               | \$282.4                                      | \$168.5   | (\$113.9)  | (40%) |
| Rezoning to Permit Garden Suite or Extension of Same | \$0.0  | \$0.0   | \$0.0      | -     |
| Removal of the "H"                                   | \$9.3  | \$4.5   | (\$4.8)    | (52%) |

| Application Type                    | Anticipated Annual Avg. Costs <sup>(1)</sup> | Anticipated Annual Avg. Revenues <sup>(2)</sup> | Difference       |              |
|-------------------------------------|--|---|------------------|--------------|
| Temporary Use                       | \$19.4                                       | \$8.8   | (\$10.7)         | (55%)        |
| Part Lot Control Exemption          | \$20.9                                       | \$20.7  | (\$0.3)          | (1%)         |
| Restrictive Covenant                | \$0.0  | \$0.0   | \$0.0            | -            |
| Consent                             | \$200.6                                      | \$102.7   | (\$97.9)         | (49%)        |
| Validation of Title, Easement, etc. | \$25.4                                       | \$4.4   | (\$21.0)         | (83%)        |
| Minor Variance                      | \$238.9                                      | \$60.5  | (\$178.4)        | (75%)        |
| Plan of Subdivision/Condo           | \$359.9                                      | \$221.4   | (\$138.5)        | (38%)        |
| Deeming Bylaw                       | \$15.8                                       | \$16.9  | \$1.0            | 7%           |
| Property Information Reports        | \$0.0  | \$0.0   | \$0.0            | -            |
| Pre-consultation Meetings           | \$125.2                                      | \$37.1  | (\$88.1)         | (70%)        |
| Radiocommunication Tower            | \$23.6                                       | \$8.0   | (\$15.7)         | (66%)        |
| <b>TOTAL</b>                        | <b>\$1,445.1</b>                             | <b>\$728.9</b>                                  | <b>(\$716.2)</b> | <b>(50%)</b> |

Note 1: Based on full cost analysis. Figures have been rounded to the nearest thousands.

Note 2: Anticipated revenues under current rates.

## 9. Full Cost Recovery Planning Fees

This section presents full cost recovery planning fee rates in light of the cost analysis presented in the previous section. Note, fee comparisons with similar and surrounding municipalities are shown in the Development Engineering section so the full application fee payable is illustrated for comparison purposes.

### A. Full Cost Recovery Fees

The fees required to recover the full cost of processing planning applications are set out in Table 23.

Full cost fees have been calculated by dividing the total (direct and indirect) cost of providing application review services by the estimated revenues anticipated over the same period. Most fees have been rounded to the nearest \$100; fees of less than \$1,000 have been rounded to the nearest \$10.

Table 23 shows that the Town's current fee rates for most applications fall below full cost recovery rates. In instances in which the full cost recovery fee is similar or less than the current, it relates to those applications which the Town has already streamline the approval process through a delegated authority system. The table also demonstrates the Town is currently subsidizing the planning application review process through the tax rate to a considerable degree - about 50 per cent of the process has been funded through planning fees in recent years. Given the provisions of the Planning Act, Council has the authority to increase (or decrease) current fees in order to recover more or the full cost of the process. The new fees proposed and fee removals are within Table 23.

**Table 23: Full Cost Recovery Planning Fees**

| Type of Application  | Current Fees – 2026 | Calculated Full Cost Recovery Fees |
|--|---------------------|------------------------------------|
| <b>Development Area Plans (DAP)</b>  |                     |                                    |
| New DAP or Major Review/Update to an Existing DAP                          | \$21,846            | Remove                             |
| Consideration of a Minor Revision to an Existing DAP                       | \$14,194            | Remove                             |
| <b>Official Plan Amendment Application</b>                                 |                     |                                    |
| Major Application Fee  | \$35,263            | \$57,700                           |
| Minor Application Fee  | \$22,710            | \$37,100                           |
| <b>Zoning Bylaw Amendment Application</b>                                  |                     |                                    |
| Major Application Fee  | \$25,675            | \$43,000                           |
| Minor Application Fee  | \$17,652            | \$29,600                           |
| <b>Garden Suite Extension or New Accessory Apartment / Second Dwelling</b> | \$3,951             | Remove                             |
| <b>Removal of Holding or "H" Zone Provision</b>                            |                     |                                    |
| Major Application  | \$5,309             | Remove                             |
| Minor Application  | \$3,704             | Remove                             |
| NEW - Delegated Authority  |                     | \$7,700                            |
| NEW - Non-Delegated Authority  |                     | \$11,000                           |
| <b>Temporary Use Bylaw Application or Extension</b>                        |                     |                                    |
| Temporary Use Bylaw Application or Extension                               | \$8,764             | Remove                             |
| NEW - Delegated Authority  |                     | \$12,930                           |
| NEW - Non-Delegated Authority  |                     | \$19,400                           |
| <b>Part Lot Control Application</b>  |                     |                                    |
| Base Application Fee   | \$4,445             | \$4,500                            |
| Charge per Unit  | \$198               | \$200                              |
| Restrictive Covenant Agreement   | \$2,347             | Remove                             |

| Type of Application  | Current Fees – 2026 | Calculated Full Cost Recovery Fees          |
|--|---------------------|---|
| <b>Consent (Lot Creation, Lot Addition/Boundary Adjustment)</b>  |                     |   |
| Application Fee for First Lot/Unit/Parcel Created  | \$6,419             | \$13,500                                    |
| Application Fee for Subsequent Lot/Unit/Parcel Created   | \$5,456             | \$11,500                                    |
| Change of Consent Conditions   | \$4,567             | \$9,600                                     |
| Consent Agreement  | \$3,281             | \$6,900                                     |
| Validation of Title, Easement, Title Clearance, Mortgage Discharge, Foreclosure, Power of Sale, Partition Order, Land Leases | \$2,222             | \$4,700                                     |
| NEW – Committee of Adjustment Cancellation of Consent  | -                   | \$1,350                                     |
| NEW - Committee of Adjustment Certificate of Official for retained lands   | -                   | \$180                                       |
| <b>Minor Variance, Non-Conforming Uses, Other Permissions</b>  |                     |   |
| Application Fee  | \$1,729             | \$6,800                                     |
| Minor Variance Agreement   | \$619               | \$2,400                                     |
| NEW - Minor Variance Fee for Subdivision Applications  | -                   | \$2,900 + \$200 lot/unit (max. of \$29,600) |
| <b>Plan of Subdivision and/or Condominium</b>  |                     |   |
| Draft Plan of Subdivision or Condominium Application Fee   | \$36,782            | \$59,800                                    |
| Extension of Draft Plan Approval   | \$7,283             | \$11,800                                    |
| Revise or Alter an Approved Draft Plan Requiring Council Approval  | \$4,691             | \$7,600                                     |
| Request to Change to Conditions  | \$7,410             | \$12,000                                    |

| Type of Application  | Current Fees – 2026 | Calculated Full Cost Recovery Fees |
|--|---------------------|------------------------------------|
| Requesting Exemption from Sec. 51 - Planning Act Processing Requirements               | \$10,987            | \$17,900                           |
| Preparation of Subdivision/Condominium Agreement                                       | \$9,011             | \$14,600                           |
| Amendment or Revisions to Agreement for Each Phase Subsequent to 1st Phase             | \$7,900             | \$12,800                           |
| Amendment to Agreement   | \$5,309             | \$8,600                            |
| Compliance Certificate for Clearance of Conditions and Final Approval and Registration | \$5,309             | \$8,600                            |
| <b>Draft Plan of Subdivision - Additional Units</b>                                    |                     |                                    |
| Plus: Fee per Residential Unit/Lot for First 25 Units/Lots                             | \$704               | \$1,140                            |
| Plus: Fee per Residential Unit/Lot for 26-50 Units/Lots                                | \$420               | \$680                              |
| Plus: Fee per Residential Unit/Lot for 51+ Units/Lots (cap of 250 units)               | \$284               | \$460                              |
| Plus: Fee per Institutional/ Commercial/ Industrial/Unit/Lot/Block                     | \$1,938             | \$3,150                            |
| Plus: Fee per Mixed Use Unit/Lot/Block   | \$1,938             | \$3,150                            |
| <b>Deeming Bylaw or Repeal of Deeming Bylaw</b>  |                     |                                    |
| Base Application Fee   | \$1,852             | \$1,700                            |
| Repeal of Deeming Bylaw Application Fee  | \$3,212             | \$3,000                            |
| Plus: Charge per Lot   | \$299               | \$300                              |
| <b>Surplus Farm Dwelling Zoning Bylaw Amendment Application</b>                        |                     |                                    |
| NEW – Delegated Authority  |                     | \$19,730                           |
| NEW – Non-Delegated Authority  | -                   | \$29,600                           |

| Type of Application  | Current Fees – 2026 | Calculated Full Cost Recovery Fees |
|--|---------------------|------------------------------------|
| Property Information Report                                    | \$396               | Remove – Included in Building Fees |
| Pre-Consultation   | \$927               | \$3,130                            |
| <b>Radiocommunication Tower Sitting</b>                        |                     |                                    |
| Application Submission Fee                                     | \$5,308             | \$15,770                           |
| Prior to Staff Report to Council Regarding Concurrence Request | \$5,308             | Remove                             |

## B. Fee Structure Changes, New Fees and Implementation Considerations

Following the discussions taken place with staff and Council thus far, the following adjustments should be considered:

1. Introduce fee reductions for planning applications which would be subject to a delegated authority approval process. Based on discussion with staff, fees related to Removal of “H” Zone Provision and Temporary Use Bylaw Application would be subject to the new delegated authority process. This delegated process would reduce the calculated fees to recognize new efficiencies to process applications. The delegated authority fees would be set equal to about 2/3 of the fully calculated rate.
2. Introduce fee discounts and exemptions for new non-profit affordable housing developments to achieve Council’s long-term strategic objectives. In this regard, the following planning application fees should be eligible for a form of discount or exemption should it meet the criteria of a forthcoming Town policy:

- a. Official Plan Amendment – Exempt
  - b. Zoning bylaw Amendment – Exempt
  - c. Site Plan Control – Exempt (inspection fees still apply)
  - d. Plan of Subdivision/Condo – 75 per cent fee reduction
- 3.** The Town can consider imposing a fee at less than full cost recovery for certain resident driven application fees, like Minor Variance, to be consistent with current practice in Georgina and other municipalities in the Region.
- a. The Minor Variance fee can be increased to \$2,900 (from \$1,729) per application to be in-line with neighbouring communities, this would mean the shortfall will be recovered from other sources.
  - b. Should a fee reduction be made, it would be important to consider proportionate reductions for associated fees within the same fee classification (i.e. Minor Variance Agreements would also be reduced).
- 4.** The Town’s \$927 flat fee for pre-consultations is lower than equivalent fees charged in other similar communities in York Region. Given the increasing demand for pre-consultation services, and the increased need to ensure that applications are submitted as “complete”, the Town’s current pre-consultation fee rates and associated costs has been carefully analyzed. It is recommended that this fee be differentiated between Major and Minor recognizing the major applications draw significant resources from several staff across the Development Services Division and often require multiple meetings and/or correspondence and follow-up.

- a. The Major Fee can be increased to \$2,000 while the Minor fee can be reduced to \$750. Note, the major fee is still less than the full cost recovery fee calculated, so as to not discourage participation.
- b. Under the current framework, a 50 percent fee rebate would apply if a planning application were submitted within 1 year of the Pre-Consultation Meeting Form. Based on discussion with staff, the rebate is recommended to be removed moving forward.

**5. Introduce a number of new fees for:**

- a. File maintenance fee for all application types (not just for COA applications). This fee can be set at \$1,000 per application per 12 month period;
- b. Committee of Adjustment cancellation of consent. This fee can be set at \$1,350 per application;
- c. Committee of Adjustment – certificate of official for retained lands. This fee can be set at \$180 per application;
- d. Rezoning for surplus farm dwelling would be set at \$19,730 per application which is equivalent to 2/3 of the full cost recovery Minor Zoning Bylaw Amendment fee. This reduction reflects the efficiencies which would be achieved to move this application through a new delegated authority process. Note, the fee for a non-delegated authority approval process would be equivalent to the Minor Zoning Bylaw Amendment fee; and
- e. Introduce a new minor variance fee related to draft approved plans of subdivisions. This would be a newly recognized process in the Town and an alternative to an applicant proceeding through a Minor Zoning Bylaw Amendment application. Therefore, the Town can impose a base fee of \$2,900 + \$200 lot/unit fee to a maximum of \$29,600 (equivalent to a Minor Zoning Bylaw Amendment fee).

6. Other administrative changes to Planning Fees to streamline implementation and eliminate the duplication of fees are being recommended. The following changes are as follows:
- a. Remove the Development Area Plan Fees (DAP) as the Town no longer processes the applications (none received in the proceeding 5 years);
  - b. Remove the fee associated with the Garden Suite Extension or New Accessory Apartment/Second Dwelling (no applications/revenue realized in the preceding 5 years);
  - c. Remove the fee Restricted Covenant Fees (no applications/revenue realized in the preceding 5 years);
  - d. Remove the Property Information Report fee from the planning fee schedule as this fee is already captured in the Town's Building Fees Bylaw (which Building staff are responsible for the work);
  - e. Consolidate the Radiocommunication Tower Sitting Fee into one rate (i.e. eliminate the description: Prior to Staff Report to Council Regarding Concurrence Request);
  - f. Implement a maximum fee for large-scale subdivision applications. Specifically, subdivisions exceeding 250 units would be subject to a total fee cap of \$197,300 (subject to annual indexing). Developments with fewer than 250 units would not be subject to this cap and would continue to pay the applicable base fee plus the variable per-unit rate; and
  - g. Consider consolidating the number of fees in the Schedule. Fees related to:
    - i. Additional Public Meetings
    - ii. Additional Public and/or Agency Circulations

- iii. Additional Planning Reports

## **C. Application Fee Comparisons**

In order to provide an understanding of the current and proposed fee rates of Georgina in relation to other similar sized municipalities, a fee comparison is presented in Table 24 below. The rates for the other municipalities in the Northern Six of York Region are those that are currently in force and may not recover the full cost of planning services.

The table shows the current planning fees in Georgina typically fall below the average relative to other York Region municipalities for most planning fees, with the exception of part lot control applications (which are close to the average), and those above the average for extension of draft plan approval, plan of a subdivision/condominium and consent applications.

Should the fully calculated planning fees be implemented, the Town will remain competitive with other communities in York Region but will be placed among the higher end of communities in the Northern Six (N6).

Note that this comparison does not consider any service level differences that may exist.

**Table 24: Municipal Comparisons – Development Planning Fees (in \$000s)**

| Application Type                               | Whitchurch-Stouffville | King             | Aurora            | Vaughan           | East Gwillimbury | Richmond Hill     | Newmarket         | Georgina (Current Rates) | Georgina Calculated |
|--|------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------------|---------------------|
| <b>Pre-Consultation</b>                        | \$ 597                 | \$ 1,020         | \$ 1,000          | \$ 6,071          | \$ 916           | \$ 1,105          | \$ 1,577          | \$ 927                   | \$ 3,130            |
| Telecommunication Tower (Major)                | \$ 16,499              | \$ 15,810        | \$ 10,152         | \$ 45,901         | \$ 4,645         |                   | \$ 26,804         | \$ 5,308                 | \$ 15,770           |
| <b>Official Plan/Secondary Plan Amendment</b>  |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Minor  | \$ 10,558              | \$ 30,753        | \$ 29,608         | \$ 48,462         | \$ 21,590        | \$ 39,566         | \$ 48,979         | \$ 22,710                | \$ 37,100           |
| Major  | \$ 34,484              | \$ 46,053        | \$ 51,320         | \$ 30,065         | \$ 35,144        | \$ 70,275         | \$ 48,979         | \$ 35,263                | \$ 57,700           |
| <b>Zoning By-Law Amendment</b>                 |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Minor  | \$ 17,479              | \$ 16,912        | \$ 16,118         | \$ 10,978         | \$ 14,235        | \$ 13,107         | \$ 42,061         | \$ 17,652                | \$ 29,600           |
| Major  | \$ 29,133              | \$ 29,152        | \$ 29,789         | \$ 51,378         | \$ 24,962        | \$ 25,669         | \$ 42,061         | \$ 25,675                | \$ 43,000           |
| Removal of "H" Provision                       | \$ 9,537               | \$ 9,262         | \$ 11,555         | \$ 7,333          | \$ 7,395         | \$ 15,771         | \$ 7,347          | \$ 5,309                 | \$ 11,000           |
| Amendment                                      |                        | n/a              | n/a               | n/a               | n/a              | n/a               | n/a               | n/a                      | n/a                 |
| Recirculation Fee                              | \$ 4,769               | n/a              | \$ 1,880          | \$ 5,831          | n/a              | n/a               | n/a               | \$ 284                   | \$ 284              |
| Additional Public Meeting                      | \$ 1,880               | \$ 3,570         | n/a               | \$ 9,215          | n/a              | n/a               | n/a               | \$ 2,136                 | \$ 2,136            |
| Temporary Use                                  | \$ 17,479              | \$ 10,200        | \$ 19,341         |                   | \$ 9,350         | \$ 16,075         | \$ 7,347          | \$ 8,764                 | \$ 19,400           |
| <b>Part Lot Control (Per Plan/Application)</b> | \$ 5,383               | \$ 5,610         | \$ 4,761          | \$ 4,120          | \$ 10,119        | \$ 4,306          | \$ 3,199          | \$ 4,445                 | \$ 4,500            |
| Per Lot  | n/a                    | \$ 204           | \$ 105            | \$ 729            | \$ 201           | \$ -              | \$ -              | \$ 198                   | \$ 200              |
| Extension                                      | \$ 2,628               | n/a              | n/a               | n/a               | n/a              | \$ -              | \$ -              | n/a                      | n/a                 |
| Reapplication                                  | \$ -                   | n/a              | n/a               | n/a               | n/a              | \$ 2,164          | \$ -              | n/a                      | n/a                 |
| <b>Plan of Subdivision</b>                     |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Base Fee                                       | \$ 41,724              | \$ 47,496        | \$ 53,243         | \$ 60,101         | \$ 23,612        | \$ 40,961         | \$ 132,088        | \$ 36,782                | \$ 59,800           |
| 100 units                                      | \$ 15,575              | \$ 44,625        | \$ 82,650         | \$ 53,375         | \$ 54,140        | \$ 68,600         | \$ 34,072         | \$ 42,300                | \$ 68,500           |
| Land Area (1 ha)                               | \$ 2,741               | \$ -             | \$ 11,271         | n/a               | \$ 911           | n/a               | n/a               | n/a                      | n/a                 |
|  | <b>\$ 60,040</b>       | <b>\$ 92,121</b> | <b>\$ 147,164</b> | <b>\$ 113,476</b> | <b>\$ 78,663</b> | <b>\$ 109,561</b> | <b>\$ 166,160</b> | <b>\$ 79,082</b>         | <b>\$ 128,300</b>   |
| Extension of Draft Plan Approval               | \$ 7,533               | n/a              | \$ 3,817          | \$ 1,916          | \$ 10,240        | \$ 9,731          | \$ 2,546          | \$ 7,283                 | \$ 11,800           |
| <b>Plan of Condominium</b>                     |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Base Fee                                       | \$ 33,749              | \$ 36,276        | \$ 35,342         | \$ 46,838         | \$ 10,923        | \$ 48,795         | \$ 46,992         | \$ 36,782                | \$ 59,800           |
| 100 units                                      | n/a                    | n/a              | n/a               | n/a               | \$ 1,880         | n/a               | \$ 26,501         | \$ 42,300                | \$ 68,500           |
| Land Area (100 sq.m.)                          | n/a                    | n/a              | n/a               | n/a               | \$ 238           | n/a               | n/a               | n/a                      | n/a                 |
| <b>Totals</b>                                  | <b>\$ 33,749</b>       | <b>\$ 36,276</b> | <b>\$ 35,342</b>  | <b>\$ 46,838</b>  | <b>\$ 13,041</b> | <b>\$ 48,795</b>  | <b>\$ 73,493</b>  | <b>\$ 79,082</b>         | <b>\$ 128,300</b>   |
| <b>Site Plan</b>                               |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Base Fee                                       | \$ 25,625              | \$ 20,400        | \$ 17,875         | \$ 16,391         | \$ 7,238         | \$ 10,923         | \$ 65,937         | \$ 35,178                | \$ 65,100           |
| 100 units                                      | \$ 260                 | \$ 35,700        | \$ 54,125         | \$ 29,275         | \$ 43,490        | \$ 474            | \$ 23,508         | n/a                      | n/a                 |
| <b>Totals</b>                                  | <b>\$ 25,885</b>       | <b>\$ 56,100</b> | <b>\$ 72,000</b>  | <b>\$ 45,666</b>  | <b>\$ 50,728</b> | <b>\$ 11,397</b>  | <b>\$ 89,445</b>  | <b>\$ 35,178</b>         | <b>\$ 65,100</b>    |
| <b>Committee of Adjustment</b>                 |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Minor Variance                                 | \$ 3,964               | \$ 2,589         | \$ 4,108          | \$ 1,886          | \$ 2,094         | \$ 4,826          | \$ 2,981          | \$ 1,729                 | \$ 6,800            |
| Land Division/Consent                          |                        |                  |                   |                   |                  |                   |                   |                          |                     |
| Base   | \$ 8,134               | \$ 7,975         | \$ 6,069          | \$ 4,809          | \$ 4,283         | \$ 6,500          | \$ 13,355         | \$ 6,419                 | \$ 13,500           |
| Per Unit                                       | n/a                    | n/a              | \$ 3,049          |                   | \$ 1,930         | n/a               | n/a               | \$ 5,456                 | \$ 11,500           |

# Part C

## Development Engineering Fees

# 10. Development Engineering Fees

This section summarizes the assumptions used to establish the level of activity that is reasonable to anticipate, for the purpose of setting fees. An analysis of the direct and indirect costs of delivering services is presented. Finally, full cost recovery fees rates are discussed with a comparison to surrounding jurisdictions.

## A. Development Engineering Fees

For subdivision and/or condominium applications, the Town levies a fee for engineering review based on 5.4 per cent of the estimated construction cost. This fee is intended to cover the cost of ensuring that public services are designed and installed according to the agreement terms, a process that involves considerable Development Engineering staff time.

Similarly, for Site Plan Inspections, the Town levies a 2.7 per cent fee based on the estimated construction cost.

Site Plan Control Applications are currently split into 3 categories: Major, Mid-Range, and Minor Applications, which have a fee of \$35,178, \$14,565, and \$14,565, respectively. The fee for Preparation of a Site Plan Agreement is \$4,960 and the fee for an Amendment to a Site Plan Agreement is \$1,926. The fee for Amendments to Existing Site Plans is \$7,900 for a major amendment and \$4,444 for a minor amendment. Each subsequent Site Plan Submission (after the 3<sup>rd</sup>) is charged 25 per cent of the initial application fee.

Site Alteration and Entrance Permit Fees are charged for the review and processing of applications, preparation and administration of agreements and amendments, required site inspections, and are based on the amount of fill placement proposed.

Peer Review fees are charged at cost plus an additional 15 per cent administrative fee, to recover for retaining external consultants to review applications or supporting studies. Plot Plan Review fees are charged at a flat rate of \$378 each.

The 2026 fees are summarized in Table 25 below.

**Table 25: 2026 Town of Georgina Development Engineering Fees (Under this scope of work)**

| <b>Service Area</b>  | <b>2026 Existing Fee</b>                           |
|--|--|
| <b>Site Plan Control Applications</b>                                  |  |
| Major Application Fee  | \$35,178   |
| Mid-Range Application Fee (base)                                       | \$14,565   |
| Plus: for new ICI (<250m <sup>2</sup> up to 500 m <sup>2</sup> of GFA) | \$82/m <sup>2</sup>                                |
| Plus: for residential (<5 lot/units to 25 lot/units)                   | \$1,026 per lot/unit                               |
| Minor Application Fee  | \$14,565   |
| <b>Site Plan Control - Additional Fees</b>                             |  |
| Preparation of Site Plan Agreement                                     | \$4,960  |
| Amendment to Site Plan Agreement                                       | \$1,926  |
| Site Plan Inspection   | 2.7% of estimated construction cost (min. \$1,000) |
| <b>Amendment to Existing Site Plan</b>                                 |  |
| Major  | \$7,900  |
| Minor  | \$4,444  |
| <b>Subsequent Site Plan Submissions - After 3rd</b>                    | 25% of initial fee                                 |
| <b>Site Alteration and Entrance Permit</b>                             |  |
| Fill placement of 250 cubic metres or less                             | \$500  |
| Fill placement greater than 250 cubic metres up to 2000 cubic metres   | \$750  |
| Extension of Permit for Fill 250 cubic metres or less                  | \$250  |

| <b>Service Area</b>  | <b>2026 Existing Fee</b>                       |
|--|--|
| Extension of Permit for Fill greater than 250 cubic metres up to 2000 cubic metres | \$375  |
| Extension of Permit for Fill greater than 2000 cubic metres                        | \$500  |
| Preparation of Site Alteration Agreement   | \$6,150  |
| Amendment to Agreement   | \$2,050  |
| <b>Plan of a Subdivision/Condominium - Engineering Submission Review</b>           | 5.4% of estimated construction costs           |
| <b>Peer Review Fees</b>  | Costs Incurred + 15% Admin. fee                |
| <b>Landscape Architect Costs</b>   | Cost + 15%                                     |
| <b>Plot Plan Review</b>  | \$378 per lot or per unit in a townhouse block |
| <b>Lot Grading and Drainage</b>  |  |
| Construction of Principle  | \$300  |
| Additions to Principal   | \$150  |
| Extension to Principal   | \$150  |
| Extension of Permit  | \$75   |

## **B. Revenue Analysis**

Table 26 shows the revenue (in constant 2026\$) generated from Development Engineering applications issued by the Town over the five-year historical period from 2021 to 2025. Over the five-year period, Development Engineering fee revenues have averaged approximately \$1.2 million per annum with some variation from one year to the next. Fee revenues in 2025 were higher than the average of the past five years. This increased level of activity is dissimilar from planning and building permit revenues which had seen a drop in revenues, but 2025 activity was largely fuelled by one-off

major site alteration permit fees which is not anticipated to be replicated in the future period.

A significant component of overall revenue relates to Engineering Submission Reviews of Subdivision Applications, which generated roughly 54 per cent of total revenue in 2025. Similarly, Site Alteration and Entrance Permits were also a substantial source of revenue in 2025, which represented 32 per cent of the total. Site Plan Control applications contributed 11 per cent of planning fee revenues in 2025, and Plot Plan Reviews and Site Plan Inspection Fees make-up the remaining 2 per cent.

It is noted that changes in Development Engineering application revenue in any given year does not necessarily reflect the level of building or development activity because the timing of fee payments and development activity do not always correspond.

**Table 26: Town of Georgina Development Engineering Revenue 2021-2025 (\$2026) in \$000s**

| <b>Application Type</b>       | <b>2021</b>    | <b>2022</b>      | <b>2023</b>    | <b>2024</b>      | <b>2025</b>      | <b>5 Year Average</b> |
|-------------------------------|----------------|------------------|----------------|------------------|------------------|-----------------------|
| Plot Plan Review              | \$136.3        | \$61.2           | \$121.9        | \$69.7           | \$40.5           | \$85.9                |
| Site Plan Control             | \$222.5        | \$54.4           | \$198.3        | \$174.5          | \$202.6          | \$170.5               |
| Site Plan Inspection          | \$8.1          | \$828.2          | \$101.0        | \$0.0            | \$1.4            | \$187.7               |
| Site Alteration               | \$114.6        | \$132.3          | \$119.7        | \$87.9           | \$563.5          | \$203.6               |
| Engineering Submission Review | \$136.6        | \$567.2          | \$0.0          | \$1,277.5        | \$961.8          | \$588.6               |
| <b>Total Revenue</b>          | <b>\$618.1</b> | <b>\$1,643.3</b> | <b>\$540.9</b> | <b>\$1,609.5</b> | <b>\$1,769.8</b> | <b>\$1,236.3</b>      |

## C. Projected Development Engineering Revenues

The 5-year average revenue from 2021-2025 formed the basis for the forecast of revenues from 2026-2031, with input from Town staff. For all applications other than Site Alteration, the forecasted revenues are equal to the 5-year average revenue (in 2026\$). In discussions with staff, they indicated that the 2025 revenue for Site Alteration applications is an outlier, and that application volume should not consider this abnormally high year. As a result, the projected annual revenues for Site Alterations have been reduced from about \$203,600 to \$100,000. Therefore, the total average annual revenues assumed for Development Engineering applications is \$1.1 million.

**Table 27: Town of Georgina Annual Engineering Revenue Forecast 2026-2030 (in \$000s)**

| Category of Permits   | 5 Year Average   |
|---|------------------|
| Plot Plan Review  | \$85.9           |
| Site Plan Control (Major, Mid and Minor, agreements, etc.)          | \$170.5          |
| Site Plan Inspection (2.7%)   | \$187.7          |
| Site Alteration   | \$100.0          |
| Engineering Submission Review (5.4%) - for Subdivision Applications | \$588.6          |
| <b>Total Annual Development Engineering Revenue</b>                 | <b>\$1,132.7</b> |

## D. Analysis of Costs

### i. Direct Costs

The Town's engineering services, related to user fees, are mostly carried out by individuals in the Development Engineering Division with support from other divisions within Development Services. Shares of time spent have been determined based on Town records and discussions with staff which

are outlined in Appendix A and summarized in Table 28. The majority of costs are attributed to the Development Engineering Division.

The entire cost of the time spent by engineering staff on these services, as well as the cost of the resources they use, is considered to be a direct cost under the analysis. As with the planning and building permit fee analyses, the calculation of direct costs incorporates the cost of payroll, office space, as well as other operating costs and minor capital. Payroll costs including all benefits amount to \$1.1 million and account for the majority of the direct costs (Table 28). Based on discussions with Town staff, the Town does not anticipate requiring additional staff over the next five years to manage volumes as the current staff complement and resources are deemed sufficient to process the volume of applications while maintaining processing timeframes over the next five years.

**Table 28: Development Engineering - Direct Costs in \$000s (Payroll)**

| <b>Division</b>               | <b>Total Payroll Budget</b> | <b>Application Review</b> | <b>Payroll Share (Fee Recoverable)</b> |
|-------------------------------|-----------------------------|---------------------------|--|
| Development Engineering       | \$1,241.1                   | 71%                       | \$887.2                                |
| Building Division             | \$1,853.4                   | 2%                        | \$31.3                                 |
| Development Planning          | \$1,093.8                   | 7%                        | \$78.0                                 |
| Planning Policy               | \$704.1                     | 7%                        | \$46.1                                 |
| Director                      | \$397.6                     | 8%                        | \$32.2                                 |
| <b>Total Direct - Payroll</b> |                             |                           | <b>\$1,074.8</b>                       |

Space costs only include operating cost shares of the new administration building. Direct costs associated with space total about \$21,760 (Table 29).

**Table 29: Development Engineering - Direct Costs in \$000s (Space)**

| <b>Division</b>             | <b>Total Office Space Allocation</b> | <b>Dev. Engineering Application Review</b> | <b>Office Space Share (Fee Recoverable)</b> |
|-----------------------------|--------------------------------------|--|---|
| Development Engineering     | \$25.2                               | 71%  | \$18.5                                      |
| Building Division           | \$11.2                               | 2%   | \$0.6                                       |
| Development Planning        | \$19.6                               | 7%   | \$1.4                                       |
| Planning Policy             | \$2.8                                | 7%   | \$0.9                                       |
| Director                    | \$5.6                                | 8%   | \$0.4                                       |
| <b>Total Direct - Space</b> |                                      |  | <b>\$21.8</b>                               |

Lastly, operating cost shares are included and based on multiplying the share of time attributed to development engineering services by 2026 operating budget projections. This share of costs amounts to approximately \$56,600 and includes for a share of the general costs of the resources used by the divisions to deliver the services (excludes most payroll). Added to these costs is the capital cost associated with the replacement of Development Engineering Division vehicles (\$29,950), workstation computers (\$5,410), and the annual costs to implement new software (\$17,100). Furthermore, the cost of one fee review update has been allocated over the five years and is also included in the capital cost calculation (\$4,000). The capital cost related share amounts to about \$56,500 per annum.

**Table 30: Development Engineering – Direct Costs in \$000s (Operating)**

| Division  | Total Attributable Operating Costs | Dev. Engineering Application Review | Non-Personnel (Fee Recoverable) |
|---|------------------------------------|-------------------------------------|---------------------------------|
| Development Engineering   | \$67.1                             | 71%                                 | \$47.9                          |
| Building Division <sup>(1)</sup>                                  | \$97.1                             | 2%                                  | \$1.6                           |
| Development Planning  | \$75.4                             | 7%                                  | \$5.4                           |
| Planning Policy   | \$17.2                             | 7%                                  | \$1.1                           |
| Director  | \$6.4                              | 8%                                  | \$0.5                           |
| Total Direct – Operating  |                                    |                                     | \$56.6                          |
| Total Direct – Minor Capital / DTS related expense <sup>(2)</sup> |                                    |                                     | \$56.5                          |
| <b>Total Direct</b>   |                                    |                                     | <b>\$113.1</b>                  |

Note 1: Excludes indirect corporate overhead costs as well as reserve fund contributions which are captured separately in the cost analysis.

Note 2: Includes new transactional fees as well as license costs for all users in development services (Development Engineering share).

The total direct cost of processing the development engineering applications amounts to \$1.2 million. A summary of the breakdown of this cost is provided in Table 31 below.

**Table 31: Development Engineering – Direct Costs**

| Direct Cost Category            | Direct Costs     |
|---------------------------------|------------------|
| Payroll                         | <b>\$1,074.8</b> |
| Office Space                    | <b>\$21.8</b>    |
| Other Operating & Capital Costs | <b>\$113.1</b>   |
| <b>Total Direct Costs</b>       | <b>\$1,209.6</b> |

**ii. Indirect Costs**

Indirect costs have been calculated using a similar approach to that used in the planning and building permit fee analysis: the indirect cost of providing corporate services represents the share of costs of the Town’s corporate and administrative departments (including Mayor Office, Council, Office of the CAO, etc.) that can reasonably be attributed as overhead support of engineering review services. The calculation is undertaken in two steps. First, shares of corporate costs were calculated for each department that provides engineering review services. Second, using these calculated shares of corporate costs, the amount attributable to providing engineering review service was estimated based on the time shares identified in Appendix A and summarized in Table 32.

Table 32 summarizes the calculation of corporate overhead support costs. The total indirect overhead amount that is allocated to support the administration and processing of Development Engineering reviews is approximately \$271,100.

**Table 32: Development Engineering – Indirect Costs in \$000s**

| <b>Indirect (Overhead) Cost</b>       | <b>Overhead Support of Development Engineering</b> | <b>Development Engineering – Fee Based Time Share</b> | <b>Support Cost</b> |
|---------------------------------------|--|---|---------------------|
| Development Engineering               | \$316.1  | 71%   | \$225.9             |
| Building Division                     | \$502.6  | 2%  | \$8.5               |
| Development Planning                  | \$278.9  | 7%  | \$19.9              |
| Planning Policy                       | \$159.1  | 7%  | \$10.4              |
| Director                              | \$79.2   | 8%  | \$6.4               |
| <b>Total Indirect Cost (Overhead)</b> |  |   | <b>\$271.1</b>      |

### iii. Cost Summary

The total direct and indirect expenditures related to development engineering reviews are detailed below:

**Table 33: Summary of Direct and Indirect Engineering Review Costs in \$000s**

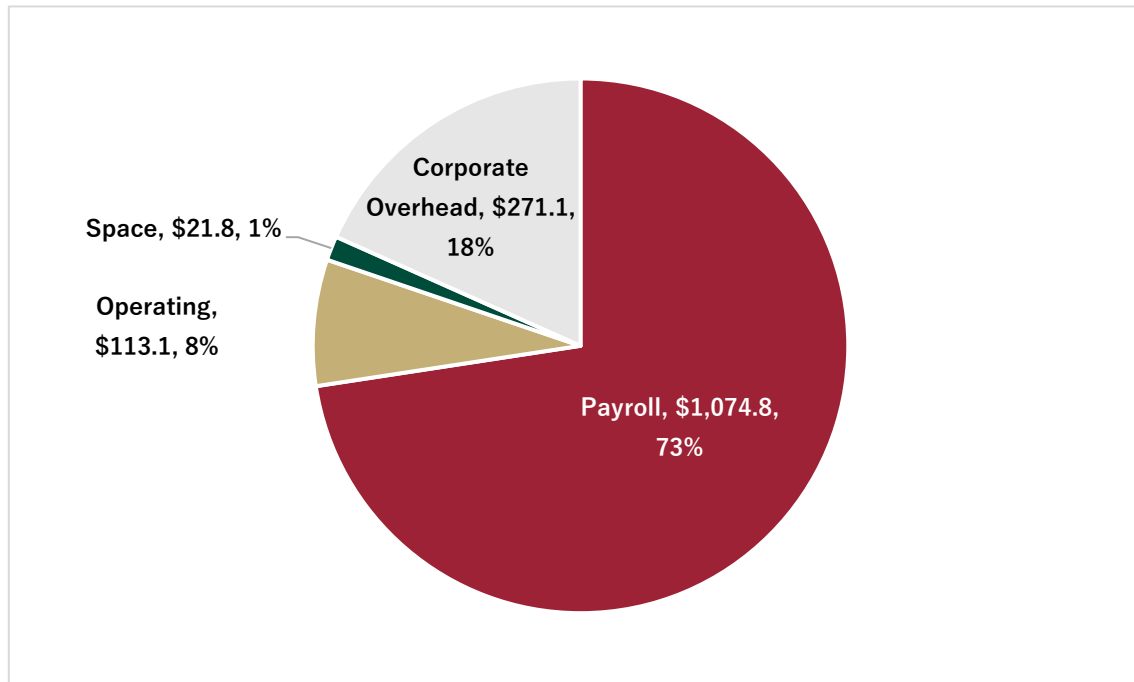
| <b>Cost Type</b>                           | <b>Total Costs (2026\$)</b> |
|--|-----------------------------|
| Direct – Payroll                           | \$1,074.8                   |
| Direct – Office Space                      | \$21.8                      |
| Direct – Other Operating and Capital Costs | \$113.1                     |
| Indirect Costs                             | \$271.1                     |
| <b>Total</b>                               | <b>\$1,480.7</b>            |

## E. Full Cost Recovery Fee Calculations and Comparison

The cost analysis reveals that the current annual cost of providing services is \$1.5 million. The anticipated annual average revenue, under current fee rates, is expected to be \$1.1 million. The Town is therefore currently subsidizing fee related Development Engineering review services through the tax rate to the degree of \$348,000 (or 24 per cent) each year. Of relevance, most of the shortfall can be attributed to Development Engineering involvement in site plan application review work and site alteration fees (for small scale residential reviews).

Figure 4 below illustrates shares of total cost to deliver development application review services by cost driver. The highest shares are related to payroll at 73 per cent followed by overhead at 18 per cent.

**Figure 4: Shares of Total Cost by Application Type for Development Engineering Group**



Certain application types have a wider gap between the costs to the Town to deliver the service in comparison to the revenue received from development application fees as shown in Table 34 below.

**Table 34: Cost Versus Revenue Gap by Application Type**

| Application Type               | Anticipated Annual Avg. Costs <sup>(1)</sup> | Anticipated Annual Avg. Revenues <sup>(2)</sup> | Difference |        |
|--------------------------------|--|---|------------|--------|
| Plot Plan Review               | \$91.7                                       | \$85.9  | (\$5.8)    | (-6%)  |
| Site Plan Control              | \$315.5                                      | \$170.5   | (\$145.0)  | (-46%) |
| Site Plan Inspection<br>(2.7%) | \$161.7                                      | \$187.7   | \$26.0     | 16%    |
| Site Alteration                | \$310.8                                      | \$100.0   | (\$210.8)  | (-68%) |

| Application Type   | Anticipated Annual Avg. Costs <sup>(1)</sup> | Anticipated Annual Avg. Revenues <sup>(2)</sup> | Difference       |               |
|--|--|---|------------------|---------------|
| Engineering Submission Review for Subdivision Applications | \$601.0                                      | \$588.6   | (\$12.4)         | (-2%)         |
| <b>Total</b>   | <b>\$1,480.7</b>                             | <b>\$1,132.7</b>                                | <b>(\$348.0)</b> | <b>(-24%)</b> |

Note 1: Based on full cost analysis.

Note 2: Anticipated revenues under current rates.

Table 35 below provides the current development engineering fees and the calculated full cost recovery fee based on the direct and indirect costs above.

**Table 35: Full Cost Recovery Development Engineering Fees**

| Type of Application  | Current Fees – 2026  | Calculated Full Cost Recovery Fees |
|--|----------------------|------------------------------------|
| <b>Site Plan Control Applications</b>                                  |                      |                                    |
| Major Application Fee  | \$35,178             | \$65,100                           |
| Mid-Range Application Fee  | \$14,565             | \$40,500                           |
| Plus: for new ICI (<250m <sup>2</sup> up to 500 m <sup>2</sup> of GFA) | \$82/m <sup>2</sup>  | Removed                            |
| Plus: for residential (<5 lot/units to 25 lot/units)                   | \$1,026 per lot/unit | Removed                            |
| Minor Application Fee  | \$14,565             | \$27,000                           |
| <b>Site Plan Control - Additional Fees</b>                             |                      |                                    |
| Preparation of Site Plan Agreement                                     | \$4,960              | \$9,200                            |
| Amendment to Site Plan Agreement                                       | \$1,926              | \$3,600                            |
| Minor/Temporary Use Agreement  | \$3,212              | \$5,900                            |
| Amendment to Minor/Temporary Use Agreement                             | \$1,284              | \$2,400                            |

| Type of Application   | Current Fees – 2026                                | Calculated Full Cost Recovery Fees                 |
|---|--|--|
| Site Plan Inspection  | 2.7% of estimated construction cost (min. \$1,000) | 2.3% of estimated construction cost (min. \$1,000) |
| <b>Amendment to Existing Site Plan</b>  |  |  |
| Major   | \$7,900  | \$14,600   |
| NEW - Mid-Range   | N/A  | \$9,100  |
| Minor   | \$4,444  | \$8,200  |
| <b>Subsequent Site Plan Submissions - After 3rd</b>                                     | 25% of initial fee                                 | 25% of initial fee                                 |
| <b>Site Alteration and Entrance Permit</b>  |  |  |
| Fill placement of 250 cubic metres or less  | \$500  | \$1,550  |
| Fill placement greater than 250 cubic metres up to 2,000 cubic metres                   | \$750  | \$2,330  |
| Fill placement greater than 2,000 cubic metres  | \$12,000   | N/A <sup>(1)</sup>                                 |
| Extension of Permit for Fill 250 cubic metres or less                                   | \$250  | \$780  |
| Extension of Permit for Fill greater than 250 cubic metres up to 2,000 cubic metres     | \$375  | \$1,170  |
| Extension of Permit for Fill greater than 2,000 cubic metres                            | \$500  | \$1,550  |
| <i>Plus: Municipal Services Fee (where quantities are 2000 cubic metres or greater)</i> | 0.75 per m <sup>3</sup>                            | N/A <sup>(1)</sup>                                 |

| Type of Application  | Current Fees – 2026                            | Calculated Full Cost Recovery Fees             |
|--|--|--|
| NEW - Major Preparation of Site Alteration Agreement                     |  | \$6,150  |
| NEW - Minor Preparation of Site Alteration Agreement                     |  | \$1,400  |
| Amendment to Site Alteration Agreement                                   | \$2,050  | \$2,050  |
| <b>Lot Grading and Drainage</b>  |  |  |
| Construction of Principle  | \$300  | \$930  |
| Additions to Principal   | \$150  | \$470  |
| Extension to Principal   | \$150  | \$470  |
| Extension of Permit  | \$75   | \$230  |
| <b>Plan of a Subdivision/Condominium - Engineering Submission Review</b> | 5.4% of estimated construction costs           | 5.4% of estimated construction costs           |
| <b>Peer Review Fees</b>  | Costs Incurred + 15% Admin. fee                | Costs Incurred + 15% Admin. fee                |
| <b>Landscape Architect Costs</b>   | Cost + 15%                                     | Cost + 15%                                     |
| <b>Plot Plan Review</b>  | \$378 per lot or per unit in a townhouse block | \$400 per lot or per unit in a townhouse block |

Note 1: As Development Engineering Bylaw was recently amended (2024-0036) to adjust the site alteration fees for fill placement greater than 2,000 cubic meters, these fees were not reviewed.

## **F. Fee Structure Changes and Implementation Considerations**

Following the discussions taken place this far, the Town should consider the following new fees and changes:

- 1) The addition of a new Entrance Permit Fee that differs from the Site Alteration rate. This fee can be set lower than the calculated site alteration rate at \$500 per application (equal to the existing charge for a small site alteration permit).
- 2) Introduce a new review fee for SAEP requests at \$350 per application.
- 3) The addition of a new rate for CLI-ECA Review and Approvals for Stormwater and Sanitary Sewer to cover the administration and review of the required forms and approvals. Based on Municipal benchmark and the level of effort required to process the application, the fee can be set at \$1,500 per application and per service.
- 4) Consider differentiating the Site Alteration Agreement fee between major and minor to reflect the relatively streamlined process to administer a minor agreement.
  - a. The minor agreement can be set at \$1,400.
- 5) For ease of administration, remove the variable rates applied to the “Mid-Range” Site Plan Control Application – only a base fee would apply and administered like the Major and Minor Site Plan Control Fees.
- 6) The Town can consider imposing a fee at less than full cost recovery for certain resident driven application fees, like Site Alteration and Lot Grading and Drainage, to be consistent with current practice in Georgina and other municipalities in the Region.

- a. The Site Alteration Fees for fill placement less than 250 cubic meters be increased by 20% (from current), this would mean the shortfall will be recovered from other sources.
- b. The Lot Grading and Drainage fees be increased by 20% (from current), this would mean the shortfall will be recovered from other sources.
- c. Should a fee reduction be made, it is important to consider proportionate reductions for associated fees within the same fee classification (i.e. extension of permit for fill placements).

It is important to note that future fees will be implemented and reviewed further beyond this process, and additional fees may be recommended where appropriate.

## **G. Fee Comparison for Subdivision Engineering Review**

In order to provide an understanding of the current and proposed fee rates of Georgina in relation to comparable municipalities, a Development Engineering fee comparison was prepared specifically for the subdivision engineering review fee. The comparison is a survey of Plan of Subdivision engineering review charges as a percentage of total construction value. The results of the comparison are presented in the table below. The rates for the other municipalities are those that are currently in force and may not recover the full cost of providing the service.

Overall, the current permit fees in Georgina fall into the mid range of fee rates for the other municipalities. As the current rate is proposed to be maintained, the full cost fee rates for the Town would maintain its position in this range but still comparable to the municipal survey-wide average. Note that this comparison does not consider any service level differences

that may exist. The sample municipalities chosen to represent those which the fees were accessible, and a direct comparison can be drawn.

**Table 36: Fee Comparison for Subdivision Engineering Review**

| <b>Municipality</b>    | <b>Plan of Subdivision:<br/>Fee based % on estimated<br/>Construction Value</b> |
|------------------------|---|
| King                   | 6.0%  |
| Aurora                 | 7.9%  |
| Newmarket              | 9.0%  |
| East Gwillimbury       | 5.0%  |
| Whitchurch-Stouffville | 1.5%  |
| <b>Georgina</b>        | <b>5.4%</b>   |

**Appendix A**  
**Building, Planning & Development**  
**Engineering Time Shares**

**TOWN OF GEORGINA  
2026 FEE STUDY  
BUILDING TIME MATRIX**

| Position   | Time Shares |        |
|--|-------------|--------|
|  | Building    | Other  |
| <b><i>Building</i></b>                                 |             |        |
| Building Clerk   | 75.0%       | 25.0%  |
| Application Examiner                                   | 70.0%       | 30.0%  |
| Application Examiner                                   | 70.0%       | 30.0%  |
| Application Examiner                                   | 70.0%       | 30.0%  |
| Building Plans Examiner                                | 90.0%       | 10.0%  |
| Building Inspector                                     | 90.0%       | 10.0%  |
| Building Inspector                                     | 90.0%       | 10.0%  |
| Building Plans Examiner                                | 90.0%       | 10.0%  |
| Manager of Building and Chief Building Official        | 75.0%       | 25.0%  |
| Plumbing/Building Inspector                            | 90.0%       | 10.0%  |
| Supervisor of Inspections and Deputy Building Official | 80.0%       | 20.0%  |
| Zoning Examiner  | 50.0%       | 50.0%  |
| Zoning Examiner  | 50.0%       | 50.0%  |
| Building Inspector                                     | 90.0%       | 10.0%  |
| Seasonal Student                                       | 100.0%      | - %    |
| <b><i>Development Planning</i></b>                     |             |        |
| Manager of Development Planning                        | 2.0%        | 98.0%  |
| Planner II   | - %         | 100.0% |
| Planning Clerk   | - %         | 100.0% |
| Planning Clerk   | - %         | 100.0% |
| Supervisor of Development Planning                     | 1.0%        | 99.0%  |
| Planner I  | - %         | 100.0% |
| Senior Development Planner                             | - %         | 100.0% |
| Secretary Treasurer COA                                | - %         | 100.0% |
| <b><i>Development Engineering</i></b>                  |             |        |
| Development Engineering Clerk                          | - %         | 100.0% |
| Senior Development Engineering Technologist            | - %         | 100.0% |
| Senior Development Engineering Technologist            | - %         | 100.0% |
| Jr. Development Engineering Technologist               | - %         | 100.0% |
| Development Inspector                                  | 2.0%        | 98.0%  |
| Manager of Development Engineering                     | 1.5%        | 98.5%  |
| Senior Development Inspector                           | 2.0%        | 98.0%  |
| Supervisor of Development Engineering                  | - %         | 100.0% |
| Jr. Development Engineering Inspector                  | 2.0%        | 98.0%  |
| <b><i>Director</i></b>                                 |             |        |
| Director of Development Services                       | 2.0%        | 98.0%  |
| Administrative Coordinator                             | 2.0%        | 98.0%  |
| <b><i>Fire and Emergency Services</i></b>              |             |        |
| Prevention Officer                                     | 5.0%        | 95.0%  |

APPENDIX A  
TOWN OF GEORGINA  
DEVELOPMENT PLANNING TIME MATRIX

| Position   | Time Shares                       |                         |                    | Development Area Plans (DAP) | Official Plan Amendment (Major and Minor) | Zoning By-Law Amendment (Major & Minor) | Rezoning to Permit Garden Suite or Extension of Same | Removal of the "H" | Temporary Use | Part Lot Control Exemption / Extension |
|--|-----------------------------------|-------------------------|--------------------|------------------------------|---|---|--|--------------------|---------------|--|
|  | Development Planning Applications | Development Engineering | Non-Fee Based Work |                              |   |   |  |                    |               |  |
| <b>Building</b>  |                                   |                         |                    |                              |   |   |  |                    |               |  |
| Building Clerk   | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Building Plans Examiner                                | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Building Plans Examiner                                | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Manager of Building and Chief Building Official        | 5.0%                              | -%                      | 95.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Plumbing/Building Inspector                            | -%                                | 5.0%                    | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Supervisor of Inspections and Deputy Building Official | -%                                | 5.0%                    | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Zoning Examiner  | 12.0%                             | 3.0%                    | 88.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Zoning Examiner  | 5.0%                              | 10.0%                   | 95.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Seasonal Student                                       | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| <b>Development Planning</b>                            |                                   |                         |                    |                              |   |   |  |                    |               |  |
| Manager of Development Planning                        | 60.0%                             | 7.5%                    | 40.0%              | -%                           | 10.0%                                     | 20.0%                                   | -%   | 0.5%               | 1.0%          | 2.5%                                   |
| Planner II   | 60.0%                             | 7.0%                    | 40.0%              | -%                           | 7.5%                                      | 30.0%                                   | -%   | 0.5%               | 0.5%          | -%                                     |
| Planning Clerk   | 75.0%                             | 1.0%                    | 25.0%              | -%                           | 5.0%                                      | 15.0%                                   | -%   | 0.5%               | 0.5%          | 1.5%                                   |
| Planning Clerk   | 70.0%                             | 1.0%                    | 30.0%              | -%                           | 5.0%                                      | 15.0%                                   | -%   | 0.5%               | 0.5%          | 1.5%                                   |
| Supervisor of Development Planning                     | 63.5%                             | 8.5%                    | 36.5%              | -%                           | 7.5%                                      | 15.0%                                   | -%   | -%                 | -%            | -%                                     |
| Planner I  | 75.0%                             | 2.0%                    | 25.0%              | -%                           | -%  | 5.0%                                    | -%   | 1.0%               | 5.0%          | 2.5%                                   |
| Senior Development Planner                             | 60.0%                             | 22.0%                   | 40.0%              | -%                           | 7.5%                                      | 15.0%                                   | -%   | 0.5%               | 2.0%          | 1.0%                                   |
| Secretary Treasurer COA                                | 90.0%                             | -%                      | 10.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| <b>Development Engineering</b>                         |                                   |                         |                    |                              |   |   |  |                    |               |  |
| Development Engineering Clerk                          | 5.0%                              | 75.0%                   | 95.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Senior Development Engineering Technologist            | 25.0%                             | 65.0%                   | 75.0%              | -%                           | 1.5%                                      | 3.5%                                    | -%   | -%                 | -%            | -%                                     |
| Senior Development Engineering Technologist            | 30.0%                             | 60.0%                   | 70.0%              | -%                           | 1.5%                                      | 2.5%                                    | -%   | 0.5%               | -%            | 0.5%                                   |
| Jr. Development Engineering Technologist               | 25.0%                             | 65.0%                   | 75.0%              | -%                           | 1.5%                                      | 3.5%                                    | -%   | -%                 | -%            | -%                                     |
| Development Inspector                                  | 2.0%                              | 85.0%                   | 98.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Manager of Development Engineering                     | 8.5%                              | 60.0%                   | 91.5%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Senior Development Inspector                           | -0.0%                             | 90.0%                   | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Supervisor of Development Engineering                  | 10.0%                             | 75.0%                   | 90.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Jr. Development Engineering Inspector                  | 2.0%                              | 85.0%                   | 98.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| <b>Planning Policy</b>                                 |                                   |                         |                    |                              |   |   |  |                    |               |  |
| Manager, Planning Policy                               | 1.0%                              | -%                      | 99.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Senior Policy Planner                                  | 1.0%                              | -%                      | 99.0%              | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| Senior Landscape Architect                             | 30.0%                             | 32.0%                   | 70.0%              | -%                           | 4.0%                                      | 4.0%                                    | -%   | -%                 | -%            | -%                                     |
| Senior Project Manager                                 | -%                                | -%                      | 100.0%             | -%                           | -%  | -%                                      | -%   | -%                 | -%            | -%                                     |
| <b>Director</b>  |                                   |                         |                    |                              |   |   |  |                    |               |  |
| Director of Development Services                       | 25.0%                             | 10.0%                   | 75.0%              | -%                           | 4.0%                                      | 6.0%                                    | -%   | 0.5%               | 0.5%          | 0.5%                                   |
| Administrative Coordinator                             | 1.0%                              | 3.0%                    | 99.0%              | -%                           | 0.1%                                      | 0.1%                                    | -%   | 0.1%               | 0.1%          | 0.1%                                   |

APPENDIX A  
TOWN OF GEORGINA  
DEVELOPMENT PLANNING TIME MATRIX

| Position   | Time Shares                       |                         |                    | Restrictive Covenant | Committee of Adjustment - Consent | Committee of Adjustment - Validation of Title, Easement, etc. | Committee of Adjustment - Minor Variance | Plan of Subdivision and/or Condominium | Deeming By-law | Property Information Reports | Preconsultation Meetings |
|--|-----------------------------------|-------------------------|--------------------|----------------------|-----------------------------------|---|--|--|----------------|------------------------------|--------------------------|
|  | Development Planning Applications | Development Engineering | Non-Fee Based Work |                      |                                   |   |  |  |                |                              |                          |
| <b>Building</b>  |                                   |                         |                    |                      |                                   |   |  |  |                |                              |                          |
| Building Clerk   | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Application Examiner                                   | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Building Plans Examiner                                | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Building Plans Examiner                                | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Manager of Building and Chief Building Official        | 5.0%                              | -%                      | 95.0%              | -%                   | -%                                | -%  | 5.0%                                     | -%                                     | -%             | -%                           | -%                       |
| Plumbing/Building Inspector                            | -%                                | 5.0%                    | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Supervisor of Inspections and Deputy Building Official | -%                                | 5.0%                    | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Zoning Examiner  | 12.0%                             | 3.0%                    | 88.0%              | -%                   | 6.0%                              | -%  | 6.0%                                     | -%                                     | -%             | -%                           | -%                       |
| Zoning Examiner  | 5.0%                              | 10.0%                   | 95.0%              | -%                   | 2.5%                              | -%  | 2.5%                                     | -%                                     | -%             | -%                           | -%                       |
| Building Inspector                                     | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Seasonal Student                                       | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| <b>Development Planning</b>                            |                                   |                         |                    |                      |                                   |   |  |  |                |                              |                          |
| Manager of Development Planning                        | 60.0%                             | 7.5%                    | 40.0%              | -%                   | 1.0%                              | -%  | 1.5%                                     | 20.0%                                  | 0.5%           | -%                           | 2.5%                     |
| Planner II   | 60.0%                             | 7.0%                    | 40.0%              | -%                   | 5.0%                              | -%  | 1.0%                                     | 7.5%                                   | 1.0%           | -%                           | 7.0%                     |
| Planning Clerk   | 75.0%                             | 1.0%                    | 25.0%              | -%                   | 10.0%                             | 1.5%  | 15.0%                                    | 15.0%                                  | 1.5%           | -%                           | 7.5%                     |
| Planning Clerk   | 70.0%                             | 1.0%                    | 30.0%              | -%                   | 12.5%                             | 1.5%  | 12.5%                                    | 10.0%                                  | 1.0%           | -%                           | 8.0%                     |
| Supervisor of Development Planning                     | 63.5%                             | 8.5%                    | 36.5%              | -%                   | 10.0%                             | -%  | 10.0%                                    | 15.0%                                  | -%             | -%                           | 4.0%                     |
| Planner I  | 75.0%                             | 2.0%                    | 25.0%              | -%                   | 20.0%                             | 5.0%  | 25.0%                                    | -%                                     | 2.0%           | -%                           | 6.0%                     |
| Senior Development Planner                             | 60.0%                             | 22.0%                   | 40.0%              | -%                   | 2.0%                              | 1.0%  | 2.0%                                     | 15.0%                                  | 1.0%           | -%                           | 12.0%                    |
| Secretary Treasurer COA                                | 90.0%                             | -%                      | 10.0%              | -%                   | 40.0%                             | 5.0%  | 45.0%                                    | -%                                     | -%             | -%                           | -%                       |
| <b>Development Engineering</b>                         |                                   |                         |                    |                      |                                   |   |  |  |                |                              |                          |
| Development Engineering Clerk                          | 5.0%                              | 75.0%                   | 95.0%              | -%                   | -%                                | -%  | -%                                       | 5.0%                                   | -%             | -%                           | -%                       |
| Senior Development Engineering Technologist            | 25.0%                             | 65.0%                   | 75.0%              | -%                   | -%                                | -%  | -%                                       | 15.0%                                  | -%             | -%                           | 5.0%                     |
| Senior Development Engineering Technologist            | 30.0%                             | 60.0%                   | 70.0%              | -%                   | 5.0%                              | -%  | 5.0%                                     | 10.0%                                  | -%             | -%                           | 5.0%                     |
| Jr. Development Engineering Technologist               | 25.0%                             | 65.0%                   | 75.0%              | -%                   | -%                                | -%  | -%                                       | 15.0%                                  | -%             | -%                           | 5.0%                     |
| Development Inspector                                  | 2.0%                              | 85.0%                   | 98.0%              | -%                   | -%                                | -%  | 2.0%                                     | -%                                     | -%             | -%                           | -%                       |
| Manager of Development Engineering                     | 8.5%                              | 60.0%                   | 91.5%              | -%                   | -%                                | -%  | -%                                       | 7.5%                                   | -%             | -%                           | 1.0%                     |
| Senior Development Inspector                           | -0.0%                             | 90.0%                   | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| Supervisor of Development Engineering                  | 10.0%                             | 75.0%                   | 90.0%              | -%                   | -%                                | -%  | -%                                       | 10.0%                                  | -%             | -%                           | -%                       |
| Jr. Development Engineering Inspector                  | 2.0%                              | 85.0%                   | 98.0%              | -%                   | -%                                | -%  | 2.0%                                     | -%                                     | -%             | -%                           | -%                       |
| <b>Planning Policy</b>                                 |                                   |                         |                    |                      |                                   |   |  |  |                |                              |                          |
| Manager, Planning Policy                               | 1.0%                              | -%                      | 99.0%              | -%                   | -%                                | -%  | -%                                       | 1.0%                                   | -%             | -%                           | -%                       |
| Senior Policy Planner                                  | 1.0%                              | -%                      | 99.0%              | -%                   | -%                                | -%  | -%                                       | 1.0%                                   | -%             | -%                           | -%                       |
| Senior Landscape Architect                             | 30.0%                             | 32.0%                   | 70.0%              | -%                   | 4.0%                              | -%  | 4.0%                                     | 10.0%                                  | -%             | -%                           | 4.0%                     |
| Senior Project Manager                                 | -%                                | -%                      | 100.0%             | -%                   | -%                                | -%  | -%                                       | -%                                     | -%             | -%                           | -%                       |
| <b>Director</b>  |                                   |                         |                    |                      |                                   |   |  |  |                |                              |                          |
| Director of Development Services                       | 25.0%                             | 10.0%                   | 75.0%              | -%                   | 1.0%                              | 1.0%  | 1.0%                                     | 8.5%                                   | 1.0%           | -%                           | -%                       |
| Administrative Coordinator                             | 1.0%                              | 3.0%                    | 99.0%              | -%                   | 0.1%                              | -%  | 0.1%                                     | 0.2%                                   | 0.1%           | -%                           | -%                       |

APPENDIX A

TOWN OF GEORGINA  
DEVELOPMENT ENGINEERING TIME MATRIX

| Position  | Time Shares                |                       | Site Plan Control<br>(Major, Mid and<br>Minor,<br>agreements,<br>etc.) | Site Plan<br>Inspection<br>(2.7%) | Engineering<br>Submission<br>Review<br>(5.4%) -<br>for Subdivision<br>Applications | Plot Plan Review | Site Alteration<br>(Schedule A) | Lot Grading and<br>Drainage<br>(Schedule B) |
|---|----------------------------|-----------------------|--|-----------------------------------|--|------------------|---------------------------------|---|
|   | Development<br>Engineering | Non-Fee<br>Based Work |  |                                   |  |                  |                                 |   |
| <b>Building</b>                                       |                            |                       |  |                                   |  |                  |                                 |   |
| Building Clerk  | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Application Examiner                                  | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Application Examiner                                  | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Application Examiner                                  | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Building Plans Examiner                               | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Building Inspector                                    | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Building Inspector                                    | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Building Plans Examiner                               | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Manager of Building and Chief Building Officer        | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Plumbing/Building Inspector                           | 5.0%                       | 95.0%                 | 5.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Supervisor of Inspections and Deputy Building Officer | 5.0%                       | 95.0%                 | 5.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Zoning Examiner                                       | 3.0%                       | 97.0%                 | 3.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Zoning Examiner                                       | 10.0%                      | 90.0%                 | 10.0%  | -%                                | -%   | -%               | -%                              | -%  |
| Building Inspector                                    | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Seasonal Student                                      | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| <b>Development Planning</b>                           |                            |                       |  |                                   |  |                  |                                 |   |
| Manager of Development Planning                       | 7.5%                       | 92.5%                 | 1.5%   | -%                                | 5.0%   | -%               | 1.0%                            | -%  |
| Planner II  | 7.0%                       | 93.0%                 | 5.0%   | -%                                | -%   | -%               | 2.0%                            | -%  |
| Planning Clerk  | 1.0%                       | 99.0%                 | 1.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Planning Clerk  | 1.0%                       | 99.0%                 | 1.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Supervisor of Development Planning                    | 8.5%                       | 91.5%                 | 1.5%   | -%                                | 5.0%   | -%               | 2.0%                            | -%  |
| Planner I   | 2.0%                       | 98.0%                 | 2.0%   | -%                                | -%   | -%               | -%                              | -%  |
| Senior Development Planner                            | 22.0%                      | 78.0%                 | 15.0%  | -%                                | 5.0%   | -%               | 2.0%                            | -%  |
| Secretary Treasurer COA                               | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| <b>Development Engineering</b>                        |                            |                       |  |                                   |  |                  |                                 |   |
| Development Engineering Clerk                         | 75.0%                      | 25.0%                 | 10.0%  | -%                                | 15.0%  | 15.0%            | 35.0%                           | -%  |
| Senior Development Engineering Technologist           | 65.0%                      | 35.0%                 | 25.0%  | 5.0%                              | 30.0%  | 2.0%             | 1.5%                            | 1.5%  |
| Senior Development Engineering Technologist           | 60.0%                      | 40.0%                 | 20.0%  | 5.0%                              | 30.0%  | 1.0%             | 2.0%                            | 2.0%  |
| Jr. Development Engineering Technologist              | 65.0%                      | 35.0%                 | 25.0%  | 2.0%                              | 35.0%  | 2.0%             | 1.0%                            | -%  |
| Development Inspector                                 | 85.0%                      | 15.0%                 | -%   | 10.0%                             | 35.0%  | 10.0%            | 25.0%                           | 5.0%  |
| Manager of Development Engineering                    | 60.0%                      | 40.0%                 | 5.0%   | 15.0%                             | 30.0%  | -%               | 10.0%                           | -%  |
| Senior Development Inspector                          | 90.0%                      | 10.0%                 | -%   | 10.0%                             | 35.0%  | 15.0%            | 25.0%                           | 5.0%  |
| Supervisor of Development Engineering                 | 75.0%                      | 25.0%                 | 10.0%  | 15.0%                             | 30.0%  | 2.5%             | 17.5%                           | -%  |
| Jr. Development Engineering Inspector                 | 85.0%                      | 15.0%                 | -%   | 5.0%                              | 35.0%  | 10.0%            | 25.0%                           | 10.0%                                       |
| <b>Planning Policy</b>                                |                            |                       |  |                                   |  |                  |                                 |   |
| Manager, Planning Policy                              | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Senior Policy Planner                                 | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| Senior Landscape Architect                            | 32.0%                      | 68.0%                 | 7.5%   | 7.5%                              | 15.0%  | -%               | 2.0%                            | -%  |
| Senior Project Manager                                | -%                         | 100.0%                | -%   | -%                                | -%   | -%               | -%                              | -%  |
| <b>Director</b>                                       |                            |                       |  |                                   |  |                  |                                 |   |
| Director of Development Services                      | 10.0%                      | 90.0%                 | 5.0%   | 0.5%                              | 2.0%   | 0.5%             | 1.0%                            | 1.0%  |
| Administrative Coordinator                            | 3.0%                       | 97.0%                 | 0.5%   | -%                                | 0.5%   | -%               | 1.0%                            | 1.0%  |

# Appendix B

## Town-Wide Indirect Corporate Cost Calculation

APPENDIX B

TOWN OF GEORGINA  
2026 DEVELOPMENT FEES REVIEW  
TOWN-WIDE INDIRECT CORPORATE (OVERHEAD) COST CALCULATION

| Cost Allocation                        | Net Budget           | Excluded Costs <sup>(2)</sup> | Attributable Costs   | Cost Driver <sup>(3)</sup> | Development Services |          |                         |                      |                 | Fire Services |           | Office of the CAO | Office of the Deputy CAO | Office of Mayor and Council | Operations and Infrastructure | Public Library | Corporate Services | Town Solicitor | Corporate | Community Services |
|--|----------------------|-------------------------------|----------------------|----------------------------|----------------------|----------|-------------------------|----------------------|-----------------|---------------|-----------|-------------------|--------------------------|-----------------------------|-------------------------------|----------------|--------------------|----------------|-----------|--------------------|
|  |                      |                               |                      |                            | Administration       | Building | Development Engineering | Development Planning | Planning Policy | Prevention    | Remaining |                   |                          |                             |                               |                |                    |                |           |                    |
| <b>Office of the Deputy CAO</b>        |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Administration                         | \$ 355,640           | \$ -                          | \$ 355,640           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Taxation and Revenue                   | \$ 33,500            | \$ 33,500                     | \$ -                 | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Financial Strategy and Planning        | \$ 591,910           | \$ -                          | \$ 591,910           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Financial Controllership and Reporting | \$ 760,340           | \$ -                          | \$ 760,340           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Procurement Services                   | \$ 573,650           | \$ 572,650                    | \$ 1,000             | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Office of the CAO</b>               |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Administration                         | \$ 846,680           | \$ -                          | \$ 846,680           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Human Resources                        | \$ 1,479,920         | \$ -                          | \$ 1,479,920         | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Corporate Services</b>              |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Administration                         | \$ 409,280           | \$ -                          | \$ 409,280           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Corporate Communications               | \$ 776,140           | \$ -                          | \$ 776,140           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Economic Development and Tourism       | \$ 1,002,130         | \$ 1,002,130                  | \$ -                 | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Corporate Strategy and Communications  | \$ 653,310           | \$ -                          | \$ 653,310           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Information Technology                 | \$ 3,029,250         | \$ 150,000                    | \$ 2,879,250         | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Clerks                                 | \$ 1,772,590         | \$ -                          | \$ 1,772,590         | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Office of the Mayor and Council</b> |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
|  | \$ 608,725           | \$ -                          | \$ 608,725           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
|  |                      |                               |                      |                            | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Town Solicitor</b>                  |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
|  | \$ 725,695           | \$ 150,000                    | \$ 575,695           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Community Services</b>              |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Service Excellence                     | \$ 758,835           | \$ -                          | \$ 758,835           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Corporate</b>                       |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Insurance                              | \$ 1,500,000         | \$ -                          | \$ 1,500,000         | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Elections (annual expense)             | \$ 98,530            | \$ -                          | \$ 98,530            | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Fire and Rescue Services</b>        |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Emergency Management                   | \$ 20,616            | \$ -                          | \$ 20,616            | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| Training Officer                       | \$ 343,226           | \$ 171,613                    | \$ 171,613           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Operations and Infrastructure</b>   |                      |                               |                      |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |
| Capital Projects - Vertical            | \$ 790,830           | \$ -                          | \$ 790,830           | FTE+Budget                 | 0.5%                 | 3.3%     | 2.1%                    | 1.9%                 | 1.1%            | 0.8%          | 13.5%     | 2.9%              | 5.0%                     | 0.3%                        | 15.0%                         | 2.2%           | 10.2%              | 0.7%           | 12.0%     | 28.5%              |
| <b>Total Indirect Cost (Overhead)</b>  | <b>\$ 17,130,796</b> | <b>\$ 2,079,893</b>           | <b>\$ 15,050,904</b> |                            |                      |          |                         |                      |                 |               |           |                   |                          |                             |                               |                |                    |                |           |                    |



APPENDIX B

TOWN OF GEORGINA  
2026 DEVELOPMENT FEES REVIEW  
TOWN-WIDE INDIRECT CORPORATE (OVERHEAD) COST CALCULATION

| Calculation of Indirect Cost             | Net Budget    | Excluded Costs <sup>(1)</sup> | Attributable Costs | Cost Driver <sup>(2)</sup> | Development Services |            |                         |                      |                 | Fire Services |              | Office of the CAO | Office of the Deputy CAO | Office of Mayor and Council | Operations and Infrastructure | Public Library | Corporate Services | Town Solicitor | Corporate    | Community Services |
|--|---------------|-------------------------------|--------------------|----------------------------|----------------------|------------|-------------------------|----------------------|-----------------|---------------|--------------|-------------------|--------------------------|-----------------------------|-------------------------------|----------------|--------------------|----------------|--------------|--------------------|
|  |               |                               |                    |                            | Administration       | Building   | Development Engineering | Development Planning | Planning Policy | Prevention    | Remaining    |                   |                          |                             |                               |                |                    |                |              |                    |
| <b>Office of the Deputy CAO</b>          |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Administration                           | \$ 355,640    | \$ -                          | \$ 355,640         | FTE+Budget                 | \$ 1,871             | \$ 11,876  | \$ 7,468                | \$ 6,589             | \$ 3,759        | \$ 2,859      | \$ 47,903    | \$ 10,249         | \$ 17,716                | \$ 1,232                    | \$ 53,275                     | \$ 7,914       | \$ 36,408          | \$ 2,557       | \$ 42,553    | \$ 101,409         |
| Taxation and Revenue                     | \$ 33,500     | \$ 33,500                     | \$ -               | FTE+Budget                 | \$ -                 | \$ -       | \$ -                    | \$ -                 | \$ -            | \$ -          | \$ -         | \$ -              | \$ -                     | \$ -                        | \$ -                          | \$ -           | \$ -               | \$ -           | \$ -         | \$ -               |
| Financial Strategy and Planning          | \$ 591,910    | \$ -                          | \$ 591,910         | FTE+Budget                 | \$ 3,115             | \$ 19,766  | \$ 12,430               | \$ 10,967            | \$ 6,257        | \$ 4,758      | \$ 79,727    | \$ 17,058         | \$ 29,486                | \$ 2,051                    | \$ 88,668                     | \$ 13,172      | \$ 60,596          | \$ 4,255       | \$ 70,823    | \$ 168,781         |
| Financial Controllershship and Reporting | \$ 760,340    | \$ -                          | \$ 760,340         | FTE+Budget                 | \$ 4,001             | \$ 25,391  | \$ 15,967               | \$ 14,088            | \$ 8,037        | \$ 6,111      | \$ 102,414   | \$ 21,912         | \$ 37,876                | \$ 2,635                    | \$ 113,899                    | \$ 16,921      | \$ 77,839          | \$ 5,466       | \$ 90,975    | \$ 216,808         |
| Procurement Services                     | \$ 573,650    | \$ 572,650                    | \$ 1,000           | FTE+Budget                 | \$ 5                 | \$ 33      | \$ 21                   | \$ 19                | \$ 11           | \$ 8          | \$ 135       | \$ 29             | \$ 50                    | \$ 3                        | \$ 150                        | \$ 22          | \$ 102             | \$ 7           | \$ 120       | \$ 285             |
| <b>Office of the CAO</b>                 |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Administration                           | \$ 846,680    | \$ -                          | \$ 846,680         | FTE+Budget                 | \$ 4,455             | \$ 28,274  | \$ 17,780               | \$ 15,688            | \$ 8,950        | \$ 6,805      | \$ 114,044   | \$ 24,400         | \$ 42,177                | \$ 2,934                    | \$ 126,833                    | \$ 18,842      | \$ 86,678          | \$ 6,087       | \$ 101,306   | \$ 241,427         |
| Human Resources                          | \$ 1,479,920  | \$ -                          | \$ 1,479,920       | FTE+Budget                 | \$ 7,787             | \$ 49,421  | \$ 31,078               | \$ 27,421            | \$ 15,643       | \$ 11,895     | \$ 199,338   | \$ 42,649         | \$ 73,722                | \$ 5,128                    | \$ 221,692                    | \$ 32,934      | \$ 151,506         | \$ 10,639      | \$ 177,074   | \$ 421,993         |
| <b>Corporate Services</b>                |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Administration                           | \$ 409,280    | \$ -                          | \$ 409,280         | FTE+Budget                 | \$ 2,154             | \$ 13,668  | \$ 8,595                | \$ 7,583             | \$ 4,326        | \$ 3,290      | \$ 55,128    | \$ 11,795         | \$ 20,388                | \$ 1,418                    | \$ 61,310                     | \$ 9,108       | \$ 41,900          | \$ 2,942       | \$ 48,971    | \$ 116,704         |
| Corporate Communications                 | \$ 776,140    | \$ -                          | \$ 776,140         | FTE+Budget                 | \$ 4,084             | \$ 25,919  | \$ 16,299               | \$ 14,381            | \$ 8,204        | \$ 6,238      | \$ 104,542   | \$ 22,367         | \$ 38,663                | \$ 2,689                    | \$ 116,266                    | \$ 17,272      | \$ 79,457          | \$ 5,580       | \$ 92,866    | \$ 221,313         |
| Economic Development and Tourism         | \$ 1,002,130  | \$ 1,002,130                  | \$ -               | FTE+Budget                 | \$ -                 | \$ -       | \$ -                    | \$ -                 | \$ -            | \$ -          | \$ -         | \$ -              | \$ -                     | \$ -                        | \$ -                          | \$ -           | \$ -               | \$ -           | \$ -         | \$ -               |
| Corporate Strategy and Communications    | \$ 653,310    | \$ -                          | \$ 653,310         | FTE+Budget                 | \$ 3,438             | \$ 21,817  | \$ 13,719               | \$ 12,105            | \$ 6,906        | \$ 5,251      | \$ 87,998    | \$ 18,827         | \$ 32,545                | \$ 2,264                    | \$ 97,866                     | \$ 14,539      | \$ 66,882          | \$ 4,697       | \$ 78,169    | \$ 186,289         |
| Information Technology                   | \$ 3,029,250  | \$ 150,000                    | \$ 2,879,250       | FTE+Budget                 | \$ 15,150            | \$ 96,150  | \$ 60,463               | \$ 53,348            | \$ 30,435       | \$ 23,143     | \$ 387,821   | \$ 82,975         | \$ 143,429               | \$ 9,976                    | \$ 431,312                    | \$ 64,075      | \$ 294,761         | \$ 20,698      | \$ 344,505   | \$ 821,006         |
| Clerks                                   | \$ 1,772,590  | \$ -                          | \$ 1,772,590       | FTE+Budget                 | \$ 9,327             | \$ 59,194  | \$ 37,224               | \$ 32,843            | \$ 18,737       | \$ 14,248     | \$ 238,759   | \$ 51,083         | \$ 88,301                | \$ 6,142                    | \$ 265,534                    | \$ 39,448      | \$ 181,468         | \$ 12,743      | \$ 212,092   | \$ 505,447         |
| <b>Office of the Mayor and Council</b>   | \$ 608,725    | \$ -                          | \$ 608,725         | FTE+Budget                 | \$ 3,203             | \$ 20,328  | \$ 12,783               | \$ 11,279            | \$ 6,435        | \$ 4,893      | \$ 81,992    | \$ 17,542         | \$ 30,324                | \$ 2,109                    | \$ 91,187                     | \$ 13,547      | \$ 62,318          | \$ 4,376       | \$ 72,835    | \$ 173,575         |
| <b>Town Solicitor</b>                    | \$ 725,695    | \$ 150,000                    | \$ 575,695         | FTE+Budget                 | \$ 3,029             | \$ 19,225  | \$ 12,089               | \$ 10,667            | \$ 6,085        | \$ 4,627      | \$ 77,543    | \$ 16,591         | \$ 28,678                | \$ 1,995                    | \$ 86,239                     | \$ 12,812      | \$ 58,936          | \$ 4,139       | \$ 68,882    | \$ 164,157         |
| <b>Community Services</b>                |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Service Excellence                       | \$ 758,835    | \$ -                          | \$ 758,835         | FTE+Budget                 | \$ 3,993             | \$ 25,341  | \$ 15,935               | \$ 14,060            | \$ 8,021        | \$ 6,099      | \$ 102,211   | \$ 21,868         | \$ 37,801                | \$ 2,629                    | \$ 113,674                    | \$ 16,887      | \$ 77,685          | \$ 5,455       | \$ 90,795    | \$ 216,379         |
| <b>Corporate</b>                         |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Insurance                                | \$ 1,500,000  | \$ -                          | \$ 1,500,000       | FTE+Budget                 | \$ 7,893             | \$ 50,091  | \$ 31,500               | \$ 27,793            | \$ 15,856       | \$ 12,057     | \$ 202,043   | \$ 43,227         | \$ 74,722                | \$ 5,197                    | \$ 224,700                    | \$ 33,381      | \$ 153,561         | \$ 10,783      | \$ 179,476   | \$ 427,719         |
| Elections (annual expense)               | \$ 98,530     | \$ -                          | \$ 98,530          | FTE+Budget                 | \$ 518               | \$ 3,290   | \$ 2,069                | \$ 1,826             | \$ 1,042        | \$ 792        | \$ 13,272    | \$ 2,839          | \$ 4,908                 | \$ 341                      | \$ 14,760                     | \$ 2,193       | \$ 10,087          | \$ 708         | \$ 11,789    | \$ 28,095          |
| <b>Fire and Rescue Services</b>          |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Emergency Management                     | \$ 20,616     | \$ -                          | \$ 20,616          | FTE+Budget                 | \$ 108               | \$ 688     | \$ 433                  | \$ 382               | \$ 218          | \$ 166        | \$ 2,777     | \$ 594            | \$ 1,027                 | \$ 71                       | \$ 3,088                      | \$ 459         | \$ 2,111           | \$ 148         | \$ 2,467     | \$ 5,879           |
| Training Officer                         | \$ 343,226    | \$ 171,613                    | \$ 171,613         | FTE+Budget                 | \$ 903               | \$ 5,731   | \$ 3,604                | \$ 3,180             | \$ 1,814        | \$ 1,379      | \$ 23,115    | \$ 4,946          | \$ 8,549                 | \$ 595                      | \$ 25,708                     | \$ 3,819       | \$ 17,569          | \$ 1,234       | \$ 20,534    | \$ 48,935          |
| <b>Operations and Infrastructure</b>     |               |                               |                    |                            |                      |            |                         |                      |                 |               |              |                   |                          |                             |                               |                |                    |                |              |                    |
| Capital Projects - Vertical              | \$ 790,830    | \$ -                          | \$ 790,830         | FTE+Budget                 | \$ 4,161             | \$ 26,409  | \$ 16,607               | \$ 14,653            | \$ 8,359        | \$ 6,356      | \$ 106,521   | \$ 22,790         | \$ 39,395                | \$ 2,740                    | \$ 118,466                    | \$ 17,599      | \$ 80,961          | \$ 5,685       | \$ 94,624    | \$ 225,502         |
|  | \$ 13,618,760 | \$ 1,908,280                  | \$ 11,710,480      |                            | \$ 79,197            | \$ 502,613 | \$ 316,064              | \$ 278,871           | \$ 159,095      | \$ 120,975    | \$ 2,027,286 | \$ 433,741        | \$ 749,758               | \$ 52,150                   | \$ 2,254,626                  | \$ 334,946     | \$ 1,540,825       | \$ 108,198     | \$ 1,800,856 | \$ 4,291,702       |

