

THE CORPORATION OF THE TOWN OF GEORGINA

REPORT NO. DCAO-2026-0009

**FOR THE CONSIDERATION OF
COUNCIL**

June 17, 2026

SUBJECT: 2026 DEVELOPMENT FEES STUDY AND BYLAW

1. RECOMMENDATIONS:

- 1. That Council receive Report No. DCAO-2026-0009 prepared by the Financial Strategy and Planning Division, Office of the Deputy CAO dated June 17, 2026 respecting the 2026 Development Fee Study and Bylaw;**
- 2. That Council approve the Development Application Fees Review Study, prepared by Hemson Consulting Ltd. (Attachment 1);**
- 3. That Council approve the Development Application Fees Rebate for Affordable or Non-Profit Housing Policy (Attachment 2);**
- 4. That Council state that it held a Public Meeting on May 6, 2026 to consider the proposed development fees, and that it heard all persons who applied to be heard and received written submissions whether in objection to, or in support of, the development fees proposed at the Public Meeting; and,**
- 5. That Council has determined that no further public meetings are required under Section 7 of the Building Code Act, 1992.**

2. PURPOSE:

The purpose of this report is to seek Council approval of the proposed Development Services fees study, fees bylaw and associated administrative bylaws (presented in the Bylaws section of the June 17, 2026, Council agenda), and a new policy to rebate certain planning fees for affordable or non-profit housing.

3. BACKGROUND:

In December 2025, The Town of Georgina (Town) retained Hemson Consulting Ltd. (Hemson) to conduct a comprehensive review of the fees charged by the Development Services Department, including the Building Division, Development Engineering Division and Development Planning Division. The Development Application Fees Review Study ('Study') includes a review of expenses to calculate the full cost of service delivery, the determination of fees necessary to achieve full

cost recovery, and a municipal benchmarking exercise. It involved a comprehensive review of applicable construction and development related fees, including for planning applications, building permits, and site alteration and entrance permits. In addition to establishing the full cost of providing services, the Study establishes appropriate fee rates necessary to recover either a portion or the entirety of associated costs, as permitted by the relevant legislation.

At the Council meeting held on April 1, 2026, staff provided an overview of the draft fee study and bylaw review through Report [DCAO-2026-0003](#) and Hemson provided a presentation outlining the Study's draft results on the maximum potential rate for each type of fee. The in-depth review by Hemson ensures the full cost of providing services is documented, to help inform an implementation plan for any fee adjustments required.

The draft Development Application Fees Review Study was released [online](#) on April 15, 2026 for public input. The Town then held a public meeting on May 6, 2026, to consider public feedback on proposed changes to the Building Fees, Development Planning Fees and Development Engineering Fees. The public meeting met the requirements as set out in the Ontario Building Code Act, which prescribes that where changes in fees are being proposed, 21 days' notice must be given to the public. While not required by legislation, the public meeting also included discussion on the development planning and engineering fees being considered.

The final Development Application Fees Review Study (Attachment 1) for Council's approval incorporates feedback received from Council and the development community through this review and consultation process.

Sections 3.1 to 3.3 of this report provide additional background information surrounding each development-related division within the Development Services Department.

3.1 Building Division Overview

A municipal Building Bylaw implements the authority and municipal obligation under Section 7 of the Building Code Act, S.O. 1992, c.23 (BCA), as amended. The BCA allows municipalities to prescribe classes of permits, require payment of fees, prescribe the use of various forms respecting building permits, conduct inspections, establish a program to inspect existing septic systems and various related matters.

As with other municipal bylaws, the Building Bylaw may also reference Section 391 of the Municipal Act, 2001, S.O. 2001, c.25 to charge fees for services that are not set out in Section 7 of the BCA.

The last Building Bylaw review was carried out in 2021 and concluded with the current Building Bylaw No. 2021-0019 (BU-1), as amended, which came into effect

on March 24, 2021. As part of the bylaw review undertaken, staff are proposing that the existing bylaw regulating enclosures around privately owned outdoor swimming pools (Bylaw No. 2008-0079 (BU-1), as amended), approved by Council on June 23, 2008, be consolidated with the primary building administration bylaw. This is to ensure all bylaws administered by the Building Division can be easily referenced in one singular source.

3.2 Development Planning Division Overview

In accordance with Section 69 of the Planning Act, the Council of a municipality, through passage of a bylaw, may establish fees for the processing of planning applications. The cost of each by the application type must be justified, therefore cross-subsidization of planning fee revenues between different application types is not permitted. The purpose of the planning fee review is to ensure full cost recovery for each application and service pertaining to Development Planning and Committee of Adjustment applications.

The Town's last planning fee review was conducted by Hemson in 2018, and concluded with the current Planning Bylaw No. 2018-0074 (PL-7), as amended, which came into effect on September 19, 2018.

3.3 Development Engineering Division Overview

Fees charged under Development Engineering Division are intended to recover expected costs correlated with post-planning application review, as well as the inspection of development projects. The Municipal Act (Part XII) gives municipalities the powers to impose fees through the passage of bylaws. Development Engineering fees included as part of this Fee Study and Bylaw Review fall under the scope of fees permitted to be charged by a municipality as outlined in the Municipal Act.

The Town's most recent Development Engineering Bylaw is Bylaw No. 2022-0038 (REG-1), as amended, which came into effect May 11, 2022. More recently, Hemson has also provided a review of the Town's Site Alteration Bylaw in 2024.

4. ANALYSIS:

4.1 Fee Study Findings by Division

Hemson undertook an extensive review of existing fees, historical revenues and application activity, costs associated with service delivery, and the time spent by each Development Services staff member involved in each application type. A comprehensive analysis was conducted to ensure that all direct and indirect costs attributable to each division were fully incorporated. The following is a summary of the findings, by Divisional level:

Table 1 – Gap Analysis of Revenue and Costs (figures are founded)

Division	Costs (Direct & Indirect)	Anticipated Average Annual Revenues*	Variance (\$)	Variance (%)
Building	\$2,236,000	\$2,235,000	(\$1,000)	-%
Development Planning	\$1,445,000	\$729,000	(\$716,000)	(50%)
Development Engineering	\$1,481,000	\$1,133,000	(\$348,000)	(23%)

* Based on current fees

a) Building

The cost to administer and enforce the Building Code, and related Municipal Act fees under the authority of the Building Division over the five-year period from 2026 to 2030 amounts to \$2.236 million while the projected annual permit revenue is expected to be \$2.235 million. Given the minimal gap between forecasted revenue (at existing rates) and costs, it is proposed that Building Division fees be maintained at the current rate. The only exception to this would be pool permit fees, whereby an increase to \$184 is recommended to ensure cost recovery and alignment with municipal comparators.

A building reserve is used to address year-over-year variability in revenues and costs resulting from fluctuations in development activity. To ensure an adequate buffer to support at least two consecutive years of low revenue, the Town intends to contribute \$135,000 annually into the reserve fund. While this annual contribution is lower than the mid-point of municipal benchmarks, representing 150 per cent of the Building Division's expenses, a lower contribution is necessary to align with the Town's policy objective of incentivizing industrial development through a reduced industrial rate.

Any changes to the Building Division revenue and expenses, as it relates to administering and enforcing the Building Code has no impact on the tax base, given that the division is fully funded by fees.

Although no increases outside of pool permits were identified, the review included several changes to certain fees which are outlined in the Executive Summary of the Fee Study (Attachment 1).

b) Development Planning

Current fees for the majority of Development Planning applications do not recover the full costs attributable to processing applications. The direct and indirect costs amount to \$1.44 million whilst the anticipated average annual revenues at current rates amount to \$729K, resulting in a gap of \$716K. The main drivers to the deficit are from minor variance, plan of subdivision/condo, and zoning bylaw amendment applications at \$178K, \$138K, and \$114K, respectively.

Table 2 provides an overview of the proposed increases for Development Planning fees, the full list of which can be found in Section 9 of the Fee Study. Changes to fee structure are outlined in the Executive Summary (Attachment 1). Fees that are not changing to the full extent as outlined in the Study, such as for Minor Variance applications, are largely generated by resident-driven requests and are summarized in Table 4 of this report.

Table 2 – Select Development Planning Fees

Application Type	Existing Fee (2026)	Calculated Full Cost Recovery Fee
Official Plan Amendment		
Major	\$35,263	\$57,700
Minor	\$22,710	\$37,100
Zoning Bylaw Amendment		
Major	\$25,675	\$43,000
Minor	\$17,652	\$29,600
Plan of Subdivision/Condo		
Base	\$36,782	\$59,800
Variable (\$/unit)	\$284-\$704	\$460-\$1,140
Removal of the H (delegated vs. non-delegated)	\$5,309	\$7,700 - \$11,000
Part Lot Control (Base)	\$4,445	\$4,500
Deeming Bylaw (Base)	\$1,852	\$1,700
Consent	\$6,419	\$13,500
Minor Variance	\$1,729	\$6,800*

*Minor variance fee is proposed to be reduced from the full cost recovery rate (see Table 4)

c) Development Engineering

The costs associated with the Development Engineering Division are currently estimated to be \$1.48 million, however, the forecasted annual average revenue based on the current rates is expected to be only \$1.13 million, most of which is attributable to subdivision engineering fees. While costs tied to certain applications are fully recovered at current rates, a gap exists for applications such as site plan application review work and site alteration fees.

Staff recommends increases to engineering fees to move towards full cost realization for most applications. Table 3 presents a snapshot of select Development Engineering Division Fees and calculated increases to achieve full cost recovery, where necessary. Additional details can be found in Section 10 of the Fee Study. The review also identified a number of new fees and changes in the fee structure for the division, which are outlined in the Executive Summary of the Study (Attachment 1). Fees that are not changing to the full extent as outlined in the Study, such as for site alterations, are largely generated by resident-driven requests and are summarized in Table 4 of this report.

Table 3 – Select Development Engineering Fees

Application Type	Existing Fee (2026)	Calculated Full Cost Recovery Fee
Site Plan Control		
Major	\$35,178	\$65,100
Mid (new)	\$14,565	\$40,500
Minor	\$14,565	\$27,000
Site Plan Inspection	2.7% of construction cost	2.3% of construction cost
Engineering Submission Review - Plan of Subdivision	5.4% of construction cost	5.4% of construction cost
Plot Plan	\$378	\$400
Site Alteration (Base Fees for fill placement less than 2,000m ³)	\$500-\$750	\$1,550-\$2,330*
Lot Grading (construction of principal)	\$300	\$930*

*Site alteration base fees for fill placement of 250 cubic metres or less and lot grading and drainage fees are proposed to be reduced from the full cost recovery rate (see Table 4 below)

4.2 Summary of Feedback

a) Development Community Feedback

On February 2, 2026, Town staff and Hemson met with the development community to introduce the Study and its timelines. Subsequent to the draft report release on April 15, 2026, an additional consultation was held to gather feedback and questions from the developers. At the public meeting held on May 6, 2026, Council received feedback from one verbal deputation and two written submissions.

In general, while the development community was cognizant of the importance of the fee study and the impact of development application fees to the Town's financial sustainability, the industry indicated it would be difficult to absorb the proposed fee increases given the current economic climate and slow housing market, and requested the Town to reconsider the timing and magnitude of the proposed increases. The development community also requested staff consider the potential economies of scale that are achieved with certain services.

Following the public meeting, staff received a memorandum dated May 13, 2026 (Attachment 3), from KR Planning Group on behalf of the Georgina Developers Association (GDA) and the Building Industry and Land Development Association (BILD) outlining a series of questions following their review of the Fees Study posted for consultation. The group also requested a meeting with Town staff and Hemson to review the questions contained in the memorandum. Town staff and Hemson held a meeting with members of BILD and the GDA along with their consultant on May 20, 2026, to discuss the questions and seek input from the industry on a select number of recommendations contained within their memorandum. Town staff and Hemson responded with a memorandum dated June 5, 2026 (Attachment 4), which considers the recommendations being put forward in this report.

b) Council Feedback

Council has the authority to provide reduced fees through the bylaw. At the April 1, 2026, Council meeting, Council requested staff provide additional details surrounding which fees are generally resident-driven, to consider the potential impact of the proposed fee increases to existing residents for the services they typically request.

On May 6, 2026, staff provided an [External Briefing Note](#) which summarized which fees are typically paid by individual homeowners for Council's consideration. During this meeting, Council heard from the development community and asked staff to consider potential economies of scale for certain services. Council also reiterated the desire to keep fees affordable to individual homeowners and directed staff to review these fees against historic discounts and municipal comparators, where applicable.

4.3 Summary of Staff Recommendations

a) Administrative Portion of Development Services Bylaws

As part of the review, the administrative and regulatory components for each of the existing Building, Development Planning, and Development Engineering bylaws were segregated from all fee references and fee schedules. These three administrative bylaws (for each division) have been included in the June 17, 2026 Council meeting package for proposed passage as Bylaw No. 2026-0058 (BU-1), Bylaw No. 2026-0059 (REG-1), and Bylaw No. 2026-0060 (REG-1).

These administrative bylaws will continue to include guidance surrounding how the fees are administered. Policies surrounding deposits, refunds, and discounts will continue to be included in the administrative bylaws and applied consistently across the three divisions. The majority of the changes to the administrative bylaws relate to formatting and consistency across divisions, but more tangible revisions include the following:

The proposed Building Bylaw No. 2026-0058 (BU-1):

- updates to the application processes to recognize the submission of digital applications;
- adds swimming pool enclosure permits which were previously regulated under a separate bylaw; and,
- incorporates minor administrative changes to clarify the refund process and cancellation of abandoned permit applications.

The proposed Planning Bylaw No. 2026-0059 (REG-1):

- captures the recently approved delegated decision-making categories and processes;
- updates the major and minor criteria for Official Plan Amendment and Zoning Bylaw Amendment applications to provide greater flexibility;
- introduces a major and minor pre-consultation meeting structure;
- enables a cap on subdivision per unit fees;
- updates the parameters for mid-range Site Plan Control applications to more accurately align fees with the complexity and level of engineering review required;
- introduces a standardized file maintenance fee for dormant files;
- removes certain application types which are no longer required;
- updates fee refund provisions for withdrawn applications; and,
- includes new Committee of Adjustment application types for cancellation of consent, certificate for retained lands, and minor variance for draft approved or registered plans of subdivision.

The proposed Engineering Bylaw No. 2026-0060 (REG-1):

- includes the Town’s review and administration of sanitary and stormwater infrastructure approvals under the Ministry of the Environment, Conservation and Parks (MECP) Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA) framework;
- includes a new Entrance Permit fee and deposit to address applications for new or modified entrances where no site alteration works are involved, as no dedicated fee category or deposit previously existed;
- updates fee refund provisions for withdrawn applications; and,
- includes additional guidance and flexibility to exempt certain projects from Site Alteration Permit or Lot Grading and Drainage Permit requirements subject to meeting various criteria.

b) Consolidated Development Fees Bylaw

The fees from each of the relevant Development Services divisions have been consolidated into a single bylaw, Bylaw No. 2026-0057 (AD-5), included in the June 17, 2026, Council meeting package for proposed passage. This bylaw serves as the basis for all development fees charged by the Town. The intention is to have a single user fee bylaw, thereby allowing for annual inflationary indexing, fee amendments (i.e.: additions, changes, and deletions) to be applied consistently and accurately within one document. This fee bylaw will include references to the respective administrative bylaws for each of the three relevant Development Services divisions to ensure ease of use by the end user.

c) Recommendations based on the Consultation Process

As directed by Council, staff reviewed the fees that are typically paid by individual homeowners, including historic discounts and municipal comparators. Staff also considered feedback received regarding potential economies of scale that could be achieved with larger developments.

The proposed reductions for fees that are generally resident-driven are summarized in Table 4 below.

Table 4 – Proposed Fee Changes Resulting from Consultation Process

Fee Name	Existing Fee (2026)	Calculated Full Cost Recovery Fee	% Discount	Proposed Discounted Fee
Minor Variance	\$1,729	\$6,800	57%	\$2,900
Minor Variance Agreement	\$619	\$2,400	58%	\$1,000
Pre-Consultation (Major)	\$927	\$3,130	36%	\$2,000

Fee Name	Existing Fee (2026)	Calculated Full Cost Recovery Fee	% Discount	Proposed Discounted Fee
Pre-Consultation (Minor)	\$927	\$3,130	76%	\$750
Site Alteration (Fill of 250m ³ or less)	\$500	\$1,550	61%	\$600
Extension of fill placement of 250m ³ or less	\$250	\$780	62%	\$300
Lot grading and drainage – Construction of Principal	\$300	\$930	61%	\$360
Lot grading and drainage – Addition to Principal	\$150	\$470	62%	\$180
Lot Grading and drainage – Extension to Principal	\$150	\$470	62%	\$180
Lot Grading and drainage – Extension of Permit	\$75	\$230	61%	\$90

While there are discounts applied to the pre-consultation fees above, the Town is also removing the 50% rebate which would be applied if a planning application were submitted within 1 year of pre-consultation.

In addition to the proposed fee reductions from the full cost recovery rate, the following recommendations are also being put forward based on feedback received from Council and the development industry:

1. Increased Flexibility for Fee Adjustments

The Town is proposing to provide greater discretion to the Director of Development Services to consider reducing fees for small-scale subdivisions. This flexibility would apply where application review efficiencies can be achieved for developments of 10 or fewer units 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 Subdivision Applications

The Town is proposing to 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. 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 Fee Reductions for Concurrent Applications

The Town currently applies a 10% discount from the base application 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 Zoning Bylaw Amendment Criteria

The Town has made some modifications to the determination of “Major” and “Minor” Zoning Bylaw Amendment (ZBA) applications. These changes expand the scope of applications that may be classified as minor, which would result in lower fees for some applications.

These revisions reflect stakeholder feedback and aim to improve fairness, clarity, and flexibility within the Town’s development application fee framework.

d) Fee Rebate for Affordable or Non-profit Housing

As part of the Housing Accelerator Fund Action Plan, Initiative 6 outlines the Town’s commitment to complete an application fees review and reduce development-related application fees for affordable and/or rental housing. In efforts to create more housing options that improve affordability for residents, staff propose introducing rebates to certain development application fees for affordable or non-profit residential housing, to be funded through the Housing Accelerator Fund. Eligible developments that meet the criteria for development charges exemption, as set out in Sections 4.1 and 4.2 respectively of the *Development Charges Act, 1997*, may be eligible to have certain development application fees automatically rebated.

Under this proposed policy, the following fees would be rebated, in full or in part, for eligible affordable or non-profit housing developments:

- Official Plan Amendment Application – 100% rebate
- Zoning Bylaw Amendment Application – 100% rebate
- Site Plan Control Application – 100% rebate
- Plans of Subdivision or Condominium – 75% rebate

Additional details can be found in the Planning Application Fees Rebate for Affordable or Non-profit Housing Policy (Attachment 2).

5. RELATIONSHIP TO STRATEGIC PLAN:

Delivering service excellence

Ensures long-term financial sustainability and accountability

Ensuring balanced growth

Promote and ensure responsible growth and long-term planning

6. FINANCIAL AND BUDGETARY IMPACT:

The adoption of the proposed Development Fees Bylaw will enable the Town of Georgina to collect development application fees at a rate more closely aligned to current cost of service delivery. In addition, annual indexing to the fees, in accordance with the Consumer Price Index, is recommended to continue to support year-over-year inflationary impacts. Ultimately, this alleviates the Town's property tax and rate supported budgets, as the revenues generated are intended to recover the costs associated with providing development related application services.

7. PUBLIC CONSULTATION AND NOTICE REQUIREMENTS:

The Town then held a public meeting on May 6, 2026, to consider public feedback on proposed changes to the Building Fees, Development Planning Fees and Development Engineering Fees. The public meeting met the requirements as set out in the Ontario Building Code Act, which prescribes that where changes in fees are being proposed, 21 days' notice must be given to the public. While not required by legislation, the public meeting also included discussion on the development planning and engineering fees being considered.

8. CONCLUSION:

This report summarizes the proposed Consolidated Development Fees Bylaw, and associated administration bylaws, informed by the findings from the Development Fees Study as prepared by Hemson Consulting Ltd., in consultation with Town staff, and stakeholder feedback received throughout the consultation process.

APPROVALS

Prepared By: Heidi Wong, MPP, CPA
Senior Financial Analyst

Recommended By: Rob Wheeler, CPA, CA
Deputy Chief Administrative Officer and Treasurer

Approved By: Ryan Cronsberry
Chief Administrative Officer

Attachments:

- 1. Development Application Fees Review, prepared by Hemson Consulting Ltd.*
- 2. Development Application Fees Rebate for Affordable and Non-profit Housing Policy*
- 3. Memorandum from KR Planning Group, dated May 13, 2026*
- 4. Hemson Response to KR Planning Group, dated June 5, 2026*

Draft Final Report

Prepared by Hemson for the Town of Georgina

Development Application Fees Review

June 4th, 2026)

(Updated from April 15, 2026)



1000 – 30 St. Patrick Street, Toronto, ON M5T 3A3
416 593 5090 | hemson@hemson.com | www.hemson.com

Contents

Executive Summary	1
1. Background and Study Process	11
A. General Approach to Cost Recovery	12
B. General Approach to Benchmarking	13
C. Report Structure	13
Part A	15
2. Building Code Activities in Georgina	16
A. Building Code Act Fee Provisions	16
B. Current Permit Application Process	17
C. Future Service Delivery	18
D. Permit Fees	18
3. Building Fees - Analysis of Revenues	19
A. Historical Building Activity	19
B. Historical Permit Fee Revenues	20
C. Projected Permit Revenues	22
4. Building Fees - Analysis of Costs	25
A. Direct Costs	25
B. Indirect (Overhead) Costs	29
C. Reserves and Contributions	31
5. Calculated Building Fees	33
A. Full Cost Recovery Fees	33
B. Permit Fee Comparisons	40
Part B	42
6. Planning Approvals in Georgina	43

A.	Planning Act Requirements	43
B.	Municipal Act Fee Provisions	43
C.	Planning Application Fees and Approval Process	45
7.	Planning Fees - Analysis of Revenues	52
A.	Historical Planning Fee Revenue	52
B.	Anticipated Future Activity	54
8.	Planning Fees - Analysis of Costs	55
A.	Direct Costs	55
B.	Indirect Costs	60
C.	Total Cost of Providing Planning Services	62
D.	Revenue Recovery Gaps (Versus Cost)	63
9.	Full Cost Recovery Planning Fees	65
A.	Full Cost Recovery Fees	65
B.	Fee Structure Changes, New Fees and Implementation Considerations	69
C.	Application Fee Comparisons	73
	Part C	75
10.	Development Engineering Fees	76
A.	Development Engineering Fees	76
B.	Revenue Analysis	78
C.	Projected Development Engineering Revenues	80
D.	Analysis of Costs	80
E.	Full Cost Recovery Fee Calculations and Comparison	85
F.	Fee Structure Changes and Implementation Considerations	90
	Appendix A	93
	Appendix B	97

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

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

Note 1: As Development Engineering Bylaw was recently amended (2024-0036) to adjust the site alteration fees for fill placement greater than 2,000m³, these fees were not reviewed.

B. Cost of Service Analysis

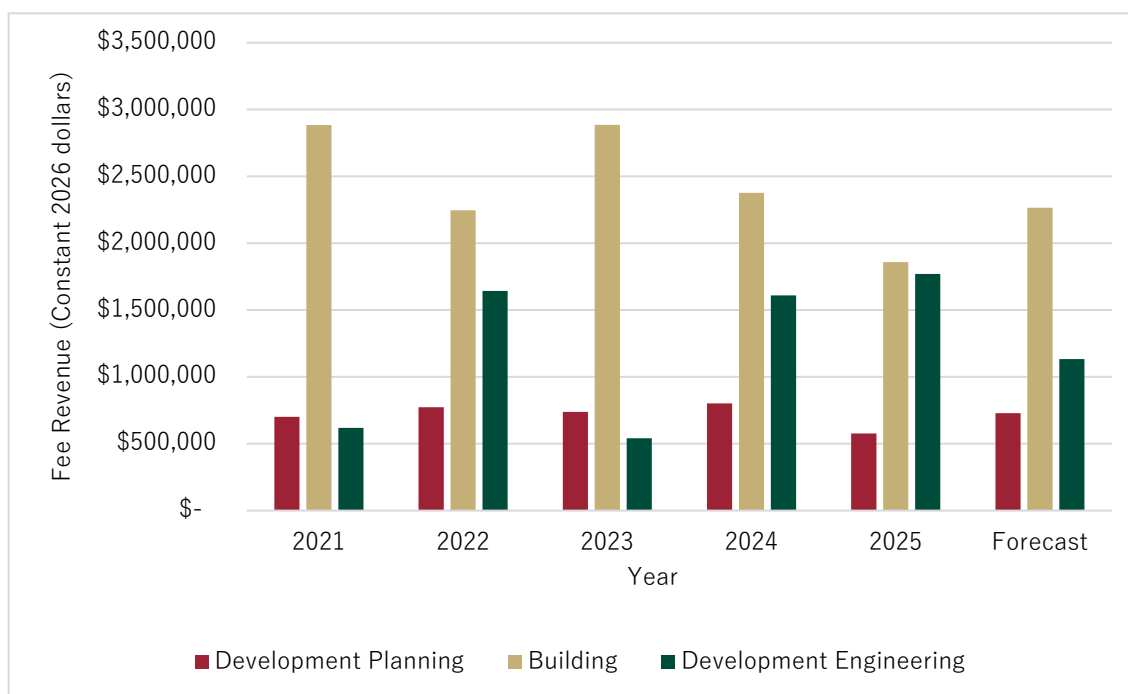
It is considered best practice to calculate the full cost of providing a service when determining the basis for setting user fees. This report presents an analysis of the direct and indirect costs of delivering development application review services in the Town of Georgina. Of the total cost of providing 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
Total (in \$000s)	\$1,445.1	\$1,480.7	\$2,236.1	\$5,161.5

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-2 below.

Figure ES-2: 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

Service Area	Costs (Direct and Indirect)	Projected Revenues	Variance (\$)	Variance (%)
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%
Total (in \$000s)	\$5,161.6	\$4,096.4	\$(1,065.2)	-21%

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
Building Service	
<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>
Planning Services	
<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 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). 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: Development Area Plan (DAP), Rezoning to Permit Garden Suite, 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.
Development Engineering	
New Entrance Permit Fee that differs from the base application fee for fill placement of 250m ³ 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 m2 for any new ICI use or mixed-use development \$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 20th following the public meeting held at a regular meeting of Council on May 6th, 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

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

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
Total Building Permit Activity	808	535	716	483	451	599

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.

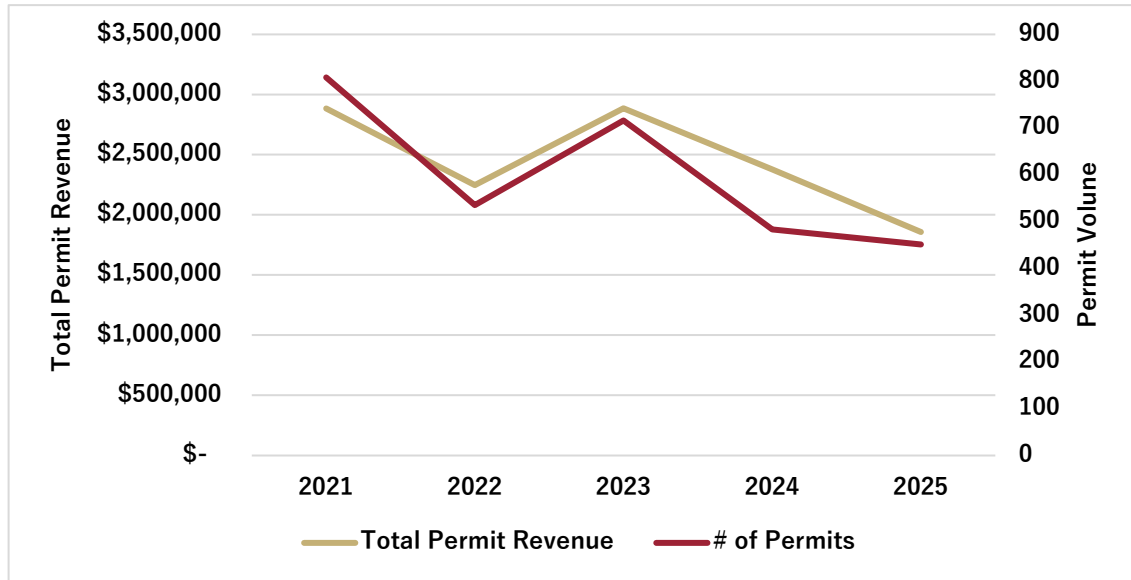
Table 2: Building Permit Revenue from 2021 to 2025 (in constant 2026 dollars and in \$000s)

Category of Permits	2021	2022	2023	2024	2025	5 Year Average
Construction Permits						
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
Other Permit Revenue						
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
Total Revenue	\$2,883.6	\$2,246.1	\$2,885.0	\$2,376.6	\$1,857.7	\$2,449.8

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.

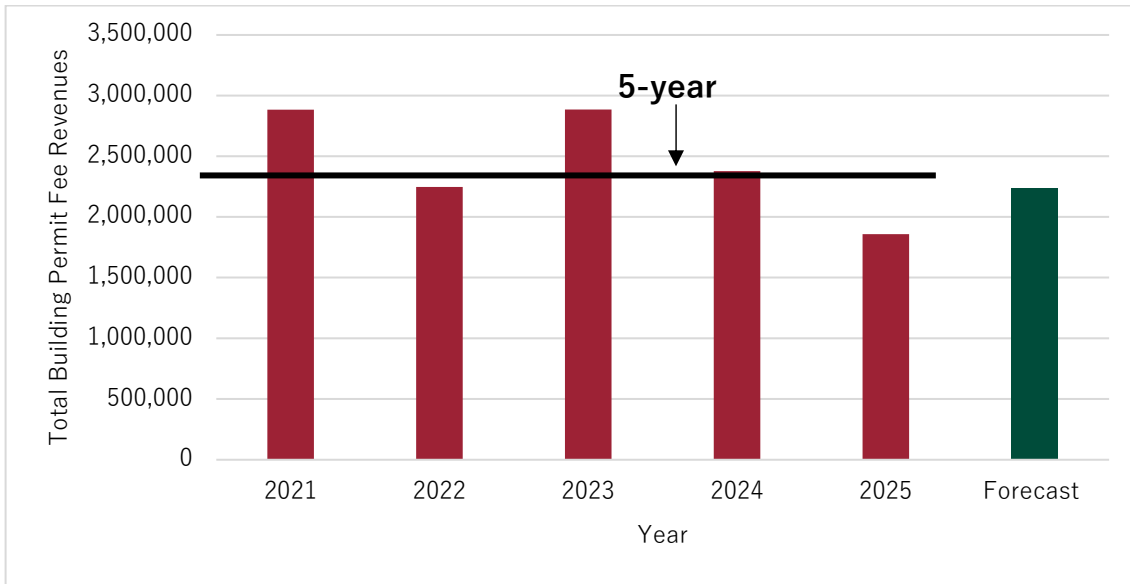
Table 3: Projected Average Annual Revenues in \$000s (2026 - 2030)

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

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)

Division	Total Payroll Budget	Building Permit/ Application Review	Payroll Share (Fee Recoverable)
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
Total Direct - Payroll	\$5,190.6		\$1,499.6

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)

Division	Total Office Space Allocation	Building Permit/ Application Review	Office Space Share (Fee Recoverable)
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
Total Direct – Space	\$64.4		\$30.8

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)

Division	Attributable Operating Costs	Building Permit/ Application Review	Operating Share Recoverable
Building Division ⁽¹⁾	\$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
Total Direct - Operating			\$77.0
Total Direct - Minor Capital / DTS related expenses ⁽²⁾			\$95.3
Total Direct - Operating + Minor Capital /DTS related expenses			\$172.3

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)

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

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)

Department	Service Division	Total Attributable Costs
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
Total Overhead Attributable Expense		\$11,710.5

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)

Indirect (Overhead) Cost	Overhead Support of Building	Fee Related Support (Time Share)	Total Indirect Support Cost
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
Total Indirect Cost			\$398.4

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)

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

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

Class of Permit	Fee Rate	Basis of Fee
MINIMUM PERMIT FEE		
Part 9 Residential	\$184	Flat rate
Other	\$304	Flat rate
CONSTRUCTION PERMITS		
Group A Occupancy Classification		
New	\$1.97	Per ft ²
Shell Only	\$1.48	Per ft ²
Interior Renovation	\$1.58	Per ft ²
Portable Classroom, each	\$757	Flat rate
Group B Occupancy Classification		
New	\$1.97	Per ft ²
Shell Only	\$1.48	Per ft ²
Interior Renovation	\$1.58	Per ft ²
Group C Occupancy Classification		
House, new and addition	\$1.95	Per ft ²
House, new Certified Model	\$1.76	Per ft ²
Residential interior renovation	\$1.20	Per ft ²
Multi Residential, new and addition	\$2.25	Per ft ²
Accessory Building, new and addition, 1 storey not greater than 592 ft ² building area, no mechanical	\$194	Flat rate
Accessory Building, other, no mechanical	\$0.68	Per ft ²
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 ²

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

Class of Permit	Fee Rate	Basis of Fee
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
CONDITIONAL PERMITS		
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	
CHANGE OF USE PERMITS		
Part 9 Residential	\$757	Flat rate
Other	\$757, up to 2 hours review time + \$184 per hour	
DEMOLITION PERMITS		
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
ADDITIONAL FEES FOR ALL CONSTRUCTION PERMITS		
Solid Fuel Burning Appliance, each	\$456	Flat rate

Class of Permit	Fee Rate	Basis of Fee
Underpinning, per linear ft.	\$15.39	Per ft
STAND-ALONE WORK PERMITS		
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
OTHER PERMITS		
Designated Structures		
Tower, Antennae	\$456	Flat rate
Sign, Freestanding	\$456	Flat rate
Retaining Wall, face ft	\$2.91	Per ft ²
Miscellaneous		
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
Administration		
Re-inspection and follow up of Defective or Incomplete or remedial work	\$190	Flat rate
Issuance of Order/Deficiency Report	\$456	Flat rate

Class of Permit	Fee Rate	Basis of Fee
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
Additional Services		
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
Search and e-copy of documents (i.e. survey, drawings)		
i. Up to 11"x17", each page	\$31 + \$0.25/page	
ii. Larger than 11"x17", each page	\$62 + \$6.02/page	

Class of Permit	Fee Rate	Basis of Fee
iii. E-copy of electronic drawing files, where	\$31	Each set
Property Information Report	\$395	Per request
Building/Zoning Information Package		
i. Residential accessory structure/reno	\$62	Per request
ii. New house/addition, min.	\$184	Per request
iii. Other	\$115	Per request
Maintenance Inspection Program		
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
York Region						
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
Average - Northern Six	\$ 1.81	\$ 1.25	\$ 1.30	\$ 1.05	\$ 1.16	\$ 0.60
Average - York Region	\$ 1.95	\$ 1.38	\$ 1.47	\$ 1.08	\$ 1.33	\$ 0.68
Georgina (Current Rates)	\$ 1.95	\$ 1.38	\$ 1.38	\$ 1.31	\$ 1.52	\$ 0.73
Georgina (Calculated)	\$ 1.95	\$ 1.38	\$ 1.38	\$ 1.05	\$ 1.22	\$ 0.58

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)

Application Type	2021	2022	2023	2024	2025	5 Year Average
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 ⁽¹⁾	0	0	0	0	0	0
Pre-consultation Meetings	54	43	38	26	35	39
Telecommunications	0	0	5	0	2	1
Total Development Applications	138	124	111	96	103	114

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 (2021 to 2025) ⁽¹⁾

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
Total Revenue	\$701.5	\$772.5	\$738.4	\$801.8	\$576.4	\$718.2

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
Total Forecast Average Annual Revenue	\$728.9

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
Total Direct - Payroll			\$1,045.3

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
Total Direct - Space			\$20.7

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)

Division	Total Attributable Operating Costs	Dev. Planning Application Review	Non-personnel (Fee Recoverable)
Building Division ⁽¹⁾	\$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
Total Direct - Operating			\$63.2
Total Direct - Minor Capital / DTS related expense ⁽²⁾			\$37.6
Total Direct - Non-Permanent Positions			\$16.8
Total Direct - Operating + Minor Capital/DTS + non-permanent			\$117.6

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)

Application Type	Direct Payroll	Direct Non-Personnel	Direct Space	Total Direct
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
TOTAL	\$1,045.3	\$117.6	\$20.7	\$1,183.7

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
Total Indirect Cost			\$261.5

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)

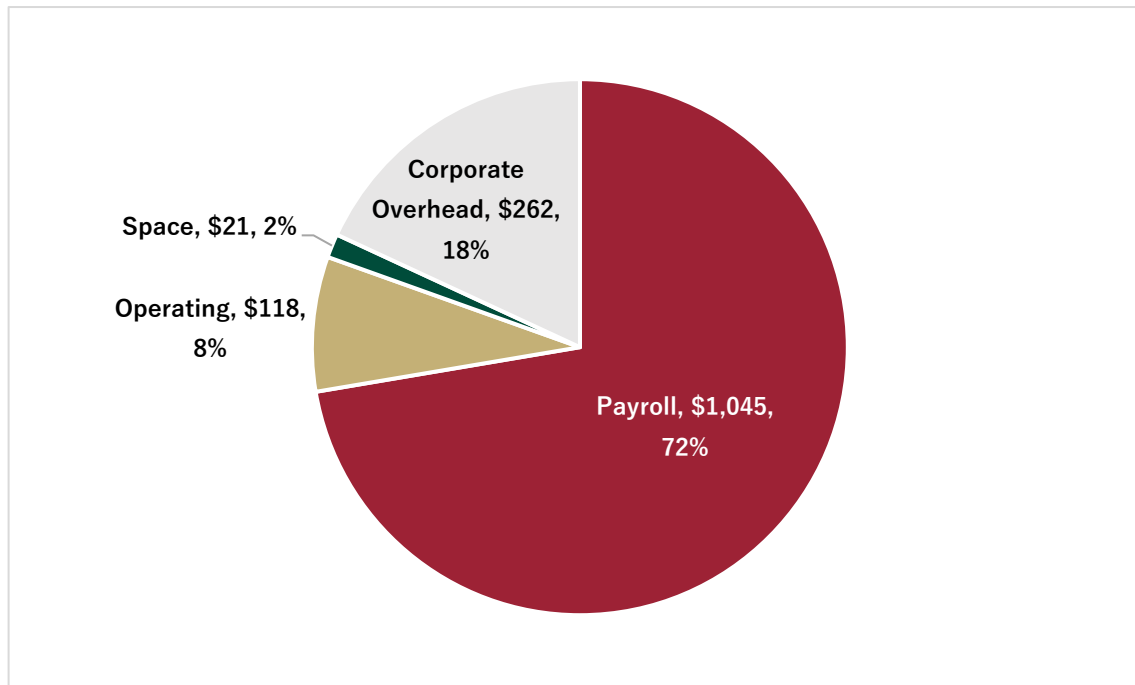
Application Type	Direct	Indirect	Total
Development Area Plans (DAP)	\$0.0	\$0.0	\$0.0
Official Plan Amendment (Major and Minor)	\$101.6	\$22.1	\$123.7
Zoning Bylaw Amendment (Major and Minor)	\$231.8	\$50.7	\$282.4
Rezoning to Permit Garden Suite or Extension of Same	\$0.0	\$0.0	\$0.0
Removal of the "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 ⁽¹⁾	\$0.0	\$0.0	\$0.0
Pre-consultation Meetings	\$102.3	\$22.8	\$125.2
Radiocommunication Tower	\$19.5	\$4.2	\$23.6
TOTAL	\$1,183.7	\$261.5	\$1,445.1

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 ⁽¹⁾	Anticipated Annual Avg. Revenues ⁽²⁾	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 ⁽¹⁾	Anticipated Annual Avg. Revenues ⁽²⁾	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%)
TOTAL	\$1,445.1	\$728.9	(\$716.2)	(50%)

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 highlighted in grey within Table 23.

Table 23: Full Cost Recovery Planning Fees

Type of Application	Current Fees – 2026	Calculated Full Cost Recovery Fees
Development Area Plans (DAP)		
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
Official Plan Amendment Application		
Major Application Fee	\$35,263	\$57,700
Minor Application Fee	\$22,710	\$37,100
Zoning Bylaw Amendment Application		
Major Application Fee	\$25,675	\$43,000
Minor Application Fee	\$17,652	\$29,600
Garden Suite Extension or New Accessory Apartment / Second Dwelling	\$3,951	Remove
Removal of Holding or "H" Zone Provision		
Major Application	\$5,309	Remove
Minor Application	\$3,704	Remove
NEW - Delegated Authority		\$7,700
NEW - Non-Delegated Authority		\$11,000
Temporary Use Bylaw Application or Extension		
Temporary Use Bylaw Application or Extension	\$8,764	Remove
NEW - Delegated Authority		\$12,930
NEW - Non-Delegated Authority		\$19,400
Part Lot Control Application		
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
Consent (Lot Creation, Lot Addition/Boundary Adjustment)		
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
Minor Variance, Non-Conforming Uses, Other Permissions		
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)
Plan of Subdivision and/or Condominium		
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
Draft Plan of Subdivision - Additional Units		
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
Deeming Bylaw or Repeal of Deeming Bylaw		
Base Application Fee	\$1,852	\$1,700
Repeal of Deeming Bylaw Application Fee	\$3,212	\$3,000
Plus: Charge per Lot	\$299	\$300
Surplus Farm Dwelling Zoning Bylaw Amendment Application		
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
Radiocommunication Tower Sitting		
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

Application Type	Whitchurch-Stouffville	King	Aurora	Vaughan	East Gwillimbury	Richmond Hill	Newmarket	Georgina (Current Rates)	Georgina Calculated
Pre-Consultation	\$ 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
Official Plan/Secondary Plan Amendment									
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
Zoning By-Law Amendment									
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
Part Lot Control (Per Plan/Application)	\$ 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
Plan of Subdivision									
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
	\$ 60,040	\$ 92,121	\$ 147,164	\$ 113,476	\$ 78,663	\$ 109,561	\$ 166,160	\$ 79,082	\$ 128,300
Extension of Draft Plan Approval	\$ 7,533	n/a	\$ 3,817	\$ 1,916	\$ 10,240	\$ 9,731	\$ 2,546	\$ 7,283	\$ 11,800
Plan of Condominium									
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
Totals	\$ 33,749	\$ 36,276	\$ 35,342	\$ 46,838	\$ 13,041	\$ 48,795	\$ 73,493	\$ 79,082	\$ 128,300
Site Plan									
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
Totals	\$ 25,885	\$ 56,100	\$ 72,000	\$ 45,666	\$ 50,728	\$ 11,397	\$ 89,445	\$ 35,178	\$ 65,100
Committee of Adjustment									
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 3rd) 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)

Service Area	2026 Existing Fee
Site Plan Control Applications	
Major Application Fee	\$35,178
Mid-Range Application Fee (base)	\$14,565
Plus: for new ICI (<250m ² up to 500 m ² of GFA)	\$82/m ²
Plus: for residential (<5 lot/units to 25 lot/units)	\$1,026 per lot/unit
Minor Application Fee	\$14,565
Site Plan Control - Additional Fees	
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)
Amendment to Existing Site Plan	
Major	\$7,900
Minor	\$4,444
Subsequent Site Plan Submissions - After 3rd	25% of initial fee
Site Alteration and Entrance Permit	
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

Service Area	2026 Existing Fee
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
Plan of a Subdivision/Condominium - Engineering Submission Review	5.4% of estimated construction costs
Peer Review Fees	Costs Incurred + 15% Admin. fee
Landscape Architect Costs	Cost + 15%
Plot Plan Review	\$378 per lot or per unit in a townhouse block
Lot Grading and Drainage	
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

Application Type	2021	2022	2023	2024	2025	5 Year Average
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
Total Revenue	\$618.1	\$1,643.3	\$540.9	\$1,609.5	\$1,769.8	\$1,236.3

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
Total Annual Development Engineering Revenue	\$1,132.7

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)

Division	Total Payroll Budget	Application Review	Payroll Share (Fee Recoverable)
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
Total Direct - Payroll			\$1,074.8

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)

Division	Total Office Space Allocation	Dev. Engineering Application Review	Office Space Share (Fee Recoverable)
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
Total Direct - Space			\$21.8

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 ⁽¹⁾	\$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 ⁽²⁾			\$56.5
Total Direct			\$113.1

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	\$1,074.8
Office Space	\$21.8
Other Operating & Capital Costs	\$113.1
Total Direct Costs	\$1,209.6

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

Indirect (Overhead) Cost	Overhead Support of Development Engineering	Development Engineering – Fee Based Time Share	Support Cost
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
Total Indirect Cost (Overhead)			\$271.1

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

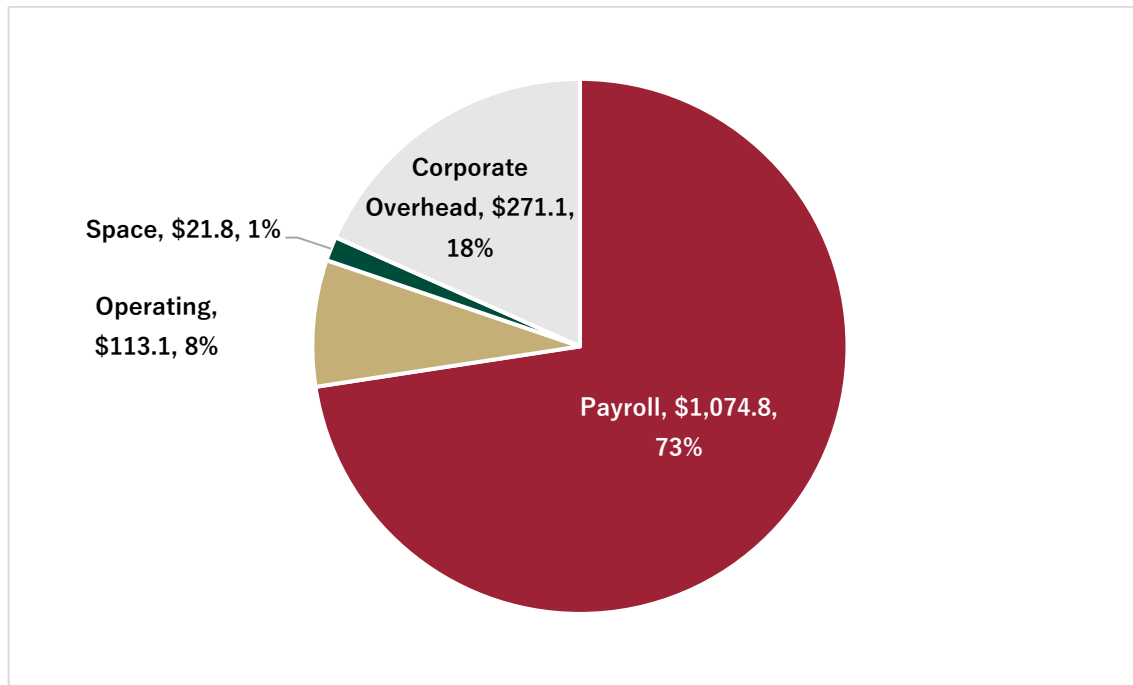
Cost Type	Total Costs (2026\$)
Direct – Payroll	\$1,074.8
Direct – Office Space	\$21.8
Direct – Other Operating and Capital Costs	\$113.1
Indirect Costs	\$271.1
Total	\$1,480.7

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

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

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
Site Plan Control Applications		
Major Application Fee	\$35,178	\$65,100
Mid-Range Application Fee	\$14,565	\$40,500
Plus: for new ICI (<250m ² up to 500 m ² of GFA)	\$82/m ²	Removed
Plus: for residential (<5 lot/units to 25 lot/units)	\$1,026 per lot/unit	Removed
Minor Application Fee	\$14,565	\$27,000
Site Plan Control - Additional Fees		
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)
Amendment to Existing Site Plan		
Major	\$7,900	\$14,600
NEW - Mid-Range	N/A	\$9,100
Minor	\$4,444	\$8,200
Subsequent Site Plan Submissions - After 3rd	25% of initial fee	25% of initial fee
Site Alteration and Entrance Permit		
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 ⁽¹⁾
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 ³	N/A ⁽¹⁾

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
Lot Grading and Drainage		
Construction of Principle	\$300	\$930
Additions to Principal	\$150	\$470
Extension to Principal	\$150	\$470
Extension of Permit	\$75	\$230
Plan of a Subdivision/Condominium - Engineering Submission Review	5.4% of estimated construction costs	5.4% of estimated construction costs
Peer Review Fees	Costs Incurred + 15% Admin. fee	Costs Incurred + 15% Admin. fee
Landscape Architect Costs	Cost + 15%	Cost + 15%
Plot Plan Review	\$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

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

Appendix A
Building, Planning & Development
Engineering Time Shares

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

Position	Time Shares	
	Building	Other
Building		
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%	- %
Development Planning		
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%
Development Engineering		
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%
Director		
Director of Development Services	2.0%	98.0%
Administrative Coordinator	2.0%	98.0%
Fire and Emergency Services		
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	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	Non-Fee Based Work															
Building																	
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%	-%	-%	-%	-%
Planning/Building Inspector	-%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Supervisor of Inspections and Deputy Building Official	-%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Zoning Examiner	12.0%	88.0%	-%	-%	-%	-%	-%	-%	-%	-%	6.0%	-%	-%	-%	-%	-%	-%
Zoning Examiner	5.0%	95.0%	-%	-%	-%	-%	-%	-%	-%	-%	2.5%	-%	2.5%	-%	-%	-%	-%
Building Inspector	-%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Seasonal Student	-%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Development Planning																	
Manager of Development Planning	60.0%	40.0%	-%	10.0%	20.0%	-%	0.5%	1.0%	2.5%	-%	1.0%	-%	1.5%	20.0%	0.5%	-%	2.5%
Planner II	60.0%	40.0%	-%	7.5%	30.0%	-%	0.5%	0.5%	-%	-%	5.0%	-%	1.0%	7.5%	1.0%	-%	7.0%
Planning Clerk	75.0%	25.0%	-%	5.0%	15.0%	-%	0.5%	0.5%	1.5%	-%	10.0%	1.5%	15.0%	1.5%	-%	-%	7.5%
Planning Clerk	70.0%	30.0%	-%	5.0%	15.0%	-%	0.5%	0.5%	1.5%	-%	12.5%	1.5%	10.0%	1.0%	-%	-%	8.0%
Supervisor of Development Planning	63.5%	36.5%	-%	7.5%	15.0%	-%	-%	-%	-%	-%	10.0%	-%	10.0%	15.0%	-%	-%	4.0%
Planner I	75.0%	25.0%	-%	-%	5.0%	-%	1.0%	5.0%	2.5%	-%	20.0%	5.0%	25.0%	-%	2.0%	-%	6.0%
Senior Development Planner	60.0%	40.0%	-%	7.5%	15.0%	-%	0.5%	2.0%	1.0%	-%	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%	-%	-%	-%	-%
Development Engineering																	
Development Engineering Clerk	5.0%	95.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	5.0%	-%	-%	-%
Senior Development Engineering Technologist	25.0%	75.0%	-%	1.5%	3.5%	-%	-%	-%	-%	-%	-%	-%	-%	15.0%	-%	-%	5.0%
Senior Development Engineering Technologist	30.0%	70.0%	-%	1.5%	2.5%	-%	0.5%	-%	0.5%	-%	5.0%	-%	5.0%	10.0%	-%	-%	5.0%
Jr. Development Engineering Technologist	25.0%	75.0%	-%	1.5%	3.5%	-%	-%	-%	-%	-%	-%	-%	-%	15.0%	-%	-%	5.0%
Development Inspector	2.0%	98.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	2.0%	-%	-%	-%	-%
Manager of Development Engineering	8.5%	91.5%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	7.5%	-%	-%	1.0%
Senior Development Inspector	-0.0%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Supervisor of Development Engineering	10.0%	90.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	10.0%	-%	-%	-%
Jr. Development Engineering Inspector	2.0%	98.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	2.0%	-%	-%	-%	-%
Planning Policy																	
Manager, Planning Policy	1.0%	99.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	1.0%	-%	-%	-%
Senior Policy Planner	1.0%	99.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	1.0%	-%	-%	-%
Senior Landscape Architect	30.0%	70.0%	-%	4.0%	4.0%	-%	-%	-%	-%	4.0%	-%	-%	4.0%	10.0%	-%	-%	4.0%
Senior Project Manager	-%	100.0%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%
Director																	
Director of Development Services	25.0%	75.0%	-%	4.0%	6.0%	-%	0.5%	0.5%	0.5%	-%	1.0%	1.0%	1.0%	8.5%	1.0%	-%	-%
Administrative Coordinator	1.0%	99.0%	-%	0.1%	0.1%	-%	0.1%	0.1%	0.1%	-%	0.1%	-%	0.1%	0.2%	0.1%	-%	-%

APPENDIX A
TOWN OF GEORGINA
DEVELOPMENT ENGINEERING TIME MATRIX

Position	Time Shares		Site Plan Control (Major, Mid and Minor, agreements, etc.)	Site Plan Inspection (2.7%)	Engineering Submission Review (5.4%) - for <i>Subdivision Applications</i>	Plot Plan Review	Site Alteration (Schedule A)	Lot Grading and Drainage (Schedule B)
	Development Engineering	Non-Fee Based Work						
Building								
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 CBO	-%	100.0%	-%	-%	-%	-%	-%	-%
Plumbing/Building Inspector	5.0%	95.0%	5.0%	-%	-%	-%	-%	-%
Supervisor of Inspections & Deputy	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%	-%	-%	-%	-%	-%	-%
Development Planning								
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%	-%	-%	-%	-%	-%	-%
Development Engineering								
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%
Planning Policy								
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%	-%	-%	-%	-%	-%	-%
Director								
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 ⁽²⁾	Attributable Costs	Cost Driver ⁽³⁾	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									
Office of the Deputy CAO																				
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%
Office of the CAO																				
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%
Corporate Services																				
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%
Office of the Mayor and Council																				
	\$ 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%
Town Solicitor																				
	\$ 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%
Community Services																				
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%
Corporate																				
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%
Fire and Rescue Services																				
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%
Operations and Infrastructure																				
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%
Total Indirect Cost (Overhead)	\$17,130,796	\$ 2,079,893	\$15,050,904																	

Calculation of Indirect Cost	Net Budget	Excluded Costs ⁽¹⁾	Attributable Costs	Cost Driver ⁽²⁾	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									
Office of the Deputy CAO																				
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
Office of the CAO																				
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
Corporate Services																				
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
Office of the Mayor and Council	\$ 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
Town Solicitor	\$ 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
Community Services																				
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
Corporate																				
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
Fire and Rescue Services																				
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
Operations and Infrastructure																				
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

TOWN OF GEORGINA – OFFICE OF THE DCAO – FINANCIAL STRATEGY AND PLANNING

Subject: Development Application Fees Rebate for Affordable or Non-profit Housing Policy	Authority, Ref. & Sec. Version 1	
Policy No.: DCAO-2026-RBT09	Page: Page 1 of 5	Year Month Day
Approved by:	Contact Position for Inf. Senior Financial Analyst, Financial Strategy and Planning	

1. POLICY STATEMENT

- 1.1. The Town of Georgina (the “Town”) actively pursues opportunities to incentivize affordable or non-profit housing developments. This Development Application Fees Rebate for Affordable or Non-profit Housing Policy (the “policy”) establishes consistent guidelines and standards to govern the rebate of certain development application fees for eligible affordable or non-profit housing development.

2. APPLICATION

- 2.1. This policy is applicable to affordable residential units or non-profit housing in the Town of Georgina subject to the terms and conditions set out in this policy.

3. PURPOSE

- 3.1. This policy aims to incentivize the development of affordable or non-profit housing through rebating certain development application fees. Overall, the policy will help to increase the supply of affordable ownership and rental housing, and non-profit housing, and will assist the Town of Georgina to become a more complete community.

4. DEFINITIONS

- 4.1. **Affordable residential unit:** means any residential unit that meets the criteria set out in section 4.1 of the *Development Charges Act, 1997*
- 4.2. **Developer:** means a person responsible to pay planning application fees
- 4.3. **Development:** means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment
- 4.4. **Development application fees:** means fees as referenced in Bylaw 2026-0057 (AD-5), as amended
- 4.5. **Development charges:** means any charge imposed under the Town’s Development Charges Bylaw

Subject: Development Application Fees Rebate for Affordable or Non-profit Housing Policy	Page: Page 2 of 5
-------------------------------------------------------------------------------------------------------	-----------------------------

- 4.6. **Dwelling unit:** means any part of a building or structure used, or designed or intended to be used as a domestic establishment in which one or more persons may sleep and are provided with culinary and sanitary facilities which include, at minimum, a kitchen sink, stove, fridge, toilet and sink exclusively for use with the toilet
- 4.7. **Grade:** means the average level of finished ground adjoining a building or structure at all exterior walls
- 4.8. **Gross floor area:** means the aggregate of the areas of each floor, measured between the exterior faces of the exterior walls of the building or structure or from the centre line of a common wall separating a non-residential and a residential use
- 4.9. **Mixed-use:** means a building or structure used, or designed or intended to be used, for a combination of non-residential and residential uses
- 4.10. **Non-profit housing:** means a building or structure used, or designed, or intended to be used as a residential premises and meeting the criteria set out in section 4.2 of the *Development Charges Act, 1997*
- 4.11. **Non-residential use:** means that portion of a building or structure used for purposes other than a residential use
- 4.12. **Redevelopment:** means the construction, erection or placing of one or more buildings or structures on land where all or part of a building or structure has previously been demolished on such land, or changing the use of a building or structure from a residential use to a non-residential use or from a non-residential use to a residential use, or changing a building or structure from one form of residential use to another form of residential use or from one form of non-residential use to another form of non-residential use
- 4.13. **Residential use:** means that portion of a building or structure used, or designed or intended to be used as living accommodations for one or more individuals

5. POLICY

5.1. Rebate of Development Application Fees

- 5.1.1. By authority of Report No. DCAO-2026-0009, as adopted by Council at its meeting on June 17, 2026, the following fees under

Subject: Development Application Fees Rebate for Affordable or Non-profit Housing Policy	Page: Page 3 of 5
----------------------------------------------------------------------------------------------------	-----------------------------

Bylaw 2026-0057 (AD-5), as amended, may be rebated, in whole or in part, for eligible developments:

Fee Name	Proposed Rebate Percentage
Official Plan Amendment Application	100% Rebate
Zoning Bylaw Amendment Application	100% Rebate
Site Plan Control Application	100% Rebate
Plan of Subdivision or Condominium	75% Rebate

5.1.2. Funding must be available prior to issuance of the fee rebate, in accordance with section 8 of this policy.

5.2. Eligibility criteria for fee rebate

5.2.1. To be eligible for fee rebates under section 5.1 of this policy, at least 50% of the total dwelling units in a development must be eligible for a development charges exemption for affordable residential units under section 4.1 of the *Development Charges Act, 1997*, or for non-profit housing under section 4.2 of the *Development Charges Act, 1997*.

5.2.2. Confirmation of rebate availability must be received by the Town’s Development Services Department prior to building permit issuance.

5.3. Application Process

5.3.1. Developers of eligible affordable residential housing developments will have the application fees referred to in section 5.1 rebated within 30 days after the execution of an agreement under section 4.1 of the *Development Charges Act, 1997*.

5.3.2. Developers of eligible non-profit residential housing developments will have the application fees referred to in section 5.1 rebated within 30 days of qualifying for a development charges exemption under section 4.2 of the *Development Charges Act, 1997*.

5.3.3. The rebate of qualifying fees will be calculated based on the amount of such fees paid by the developer, and the rebate will be made payable to whomever made the original payment of fees.

Subject: Development Application Fees Rebate for Affordable or Non-profit Housing Policy	Page: Page 4 of 5
-------------------------------------------------------------------------------------------------------	-----------------------------

5.4. Mixed-Use Developments

- 5.4.1. This policy applies to mixed-use buildings in which the structure may also contain non-residential uses, provided the development meets the eligibility criteria under section 5.2 of this policy.
- 5.4.2. For eligible developments in a mixed-use building, the percentage of the fee reduction shall be prorated based on the gross above-grade floor area of the residential use, divided by the total above-grade gross floor area of the building.
- 5.4.3. For greater clarity, this policy does not apply to any portion of a mixed-use building which is used for any purpose other than housing, or to any portion of a mixed-use building which is below-grade.

6. ROLES AND RESPONSIBILITIES

6.1. Office of the Deputy Chief Administrative Officer

- 6.1.1. Maintain and update this policy
- 6.1.2. Support administration of this policy
- 6.1.3. Administer the agreement under section 4.1 of the *Development Charges Act, 1997*
- 6.1.4. Verify eligibility under section 4.2 of the *Development Charges Act, 1997*
- 6.1.5. Subject to the approval of the Deputy Chief Administrative Officer, responsibilities listed in 6.1 may be delegated to staff from different Departments

6.2. Development Services Department

- 6.2.1. Administer this policy, including assisting stakeholders in determining if they qualify for the policy
- 6.2.2. Collect development application fees when due
- 6.2.3. Confirm eligibility and, if applicable, proration of development application fees to be rebated
- 6.2.4. Confirm rebate availability in accordance with section 8 of this policy
- 6.2.5. Process and issue the rebate

Subject: Development Application Fees Rebate for Affordable or Non-profit Housing Policy	Page: Page 5 of 5
-------------------------------------------------------------------------------------------------------	-----------------------------

6.2.6. Subject to the approval of the Director of Development Services, responsibilities listed in section 6.2 may be delegated to staff from different Departments

7. EFFECTIVE DATE

7.1. This policy will take effect on July 1, 2026, and will apply to new development applications made after the effective date of the policy.

8. EXPIRY DATE

8.1. This policy will expire at the end of the Housing Accelerator Fund period on December 31, 2028, unless another source of funding becomes available.

8.2. For greater clarity, developers of eligible developments who submitted applications after the effective date of this policy but did not receive rebates prior to the expiry date of this policy will need to confirm funding availability prior to building permit issuance in accordance with Section 5.2 of this policy.



MEMORANDUM

13 May 2026

To: Michael Smith
Georgina Developers Association (GDA)

Victoria Mortelliti
BILD

From: Daryl Keleher, Principal
KR Planning Group

Re: Questions and Comments on Georgina Fees Study
Our File: P1331

KR Planning Group was retained by the Georgina Developers Association (GDA) and the Building Industry and Land Development Association (BILD) to review the assumptions, calculations and methodology used in the study prepared by Hemson Consulting for the Town of Georgina to support the proposed increases to building, planning and development engineering fees.

Further to the below questions and comments, I would like to request a meeting with Town staff and their consultants to discuss the contents of this memo and other related issues.

Questions

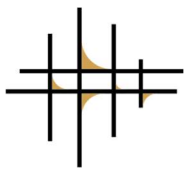
- 1) The Town's 2026 budget shows that the total budgeted expenses for the Development Engineering division in 2025 was \$1.237 million and 2025 budgeted revenues were \$1.100 million, while the Fees Study shows the 2025 revenues as being \$1.769 million, significantly greater than budgeted expenditures and revenues for 2025.

Can this discrepancy between the 2026 budget and the data presented in the Fees Study be explained?

- 2) The Town's 2026 budget shows that the total budgeted expenses for the Development Planning division in 2025 was \$918,630 and 2025 budgeted revenues from development fees were \$607,000, while the Fees Study shows the 2025 fee revenues as being \$576,500 and the annual average over the 2021-2025 period was \$718,200.

Therefore, it appears that the planning fees are largely exceeding budgeted revenue forecasts, and covering 70-80% of annual expenses, meaning the funding gap appears to be significantly lower than 50% gap shown in Table 22.

Can the discrepancy between the 2026 budget and the data presented in the Fees Study be explained?



- 3) The proposed fees for draft plan of subdivision are \$1,140 for the first 25 units, \$680/unit for units 26-50, and \$460 for all additional units beyond 50 units.

Based my review of other fee structures across the GTA, the proposed subdivision per unit fee rates are high, and unlike other comparable municipalities, do not result in adequate recognition of the economies of scale for larger subdivisions, due to a relatively high per unit rate for units 100+, a slowly declining fee rate, and the lack of a maximum fee.

Compared to the Town of Milton and the City of Brampton, the Town's current subdivision fees are already higher for subdivisions larger than 200 units, and would approach nearly 2-times higher for 300-400 unit subdivisions than the two comparator municipalities.

It is therefore recommended that to not exceed cost recovery that the Town explore reduced variable rates, 'steeper' declines to variable rates and/or maximum fees.

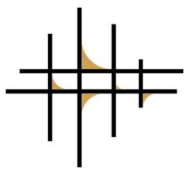
Figure 1

Comparison of Town of Georgina Plan of Subdivision Application Fees with Other Municipalities Outside York Region

	Town of Georgina			Town of Milton	City of Brampton
	Current	Proposed	% Change		
Base Fee	\$ 36,782	\$ 59,800	62.6%	\$ 60,374	\$ 36,128
Units 1-25	\$ 704	\$ 1,140	61.9%	\$ 489	\$ 771
Units 26-50	\$ 420	\$ 680	61.9%	\$ 291	\$ 615
Units 51-100	\$ 284	\$ 460	62.0%	\$ 291	\$ 615
Units 100-200	\$ 284	\$ 460	62.0%	\$ 136	\$ 467
Units 200+	\$ 284	\$ 460	62.0%	\$ 136	\$ 386
Maximum	n.a.	n.a.		n.a.	\$ 143,014
25-Unit Subdivision	\$ 54,382	\$ 88,300	62.4%	\$ 72,599	\$ 55,403
Cost per Unit	\$ 2,175	\$ 3,532	62.4%	\$ 2,904	\$ 2,216
100-Unit Subdivision	\$ 79,082	\$ 128,300	62.2%	\$ 94,424	\$ 101,528
Cost per Unit	\$ 791	\$ 1,283	62.2%	\$ 944	\$ 1,015
200-Unit Subdivision	\$ 107,482	\$ 174,300	62.2%	\$ 108,024	\$ 143,014
Cost per Unit	\$ 537	\$ 872	62.2%	\$ 540	\$ 715
300-Unit Subdivision	\$ 135,882	\$ 220,300	62.1%	\$ 121,624	\$ 143,014
Cost per Unit	\$ 453	\$ 734	62.1%	\$ 405	\$ 477
400-Unit Subdivision	\$ 164,282	\$ 266,300	62.1%	\$ 135,224	\$ 143,014
Cost per Unit	\$ 411	\$ 666	62.1%	\$ 338	\$ 358

Source: Hemson 2026 Fees Study for Town of Georgina (April 15, 2026) and Information from Town of Milton and City of Brampton

- 4) The proposed changes to planning fees results in fees that treats smaller subdivisions similar to how the Town's current fees treats larger subdivisions – the fees for a 25-unit subdivision would be \$88,300 which is similar to what the current fees charge for a 200-unit subdivision (\$107,500), and amount to over \$3,500 per unit for subdivision fees alone. If for example a Minor OPA and Minor ZBA were also required, the total planning fees would amount to \$4,716 per unit.



Under a scenario where a 5-unit subdivision is also subject to minor OPA, minor ZBA and subdivision fees (base and variable), the per unit costs for planning applications would be \$130,100 or \$26,020 per unit. As a point of comparison, the Town’s Development Charge rates for a single-detached unit are \$33,255 per single-detached unit.

Figure 2

Comparison of Per Unit Costs, Hypothetical Subdivision with Minor OPA/ZBA

Unit Counts	OPA (minor)	ZBA (minor)	Subdivision (base)	Subdivision (variable)	Total	Total per Unit
5 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 5,700	\$ 130,100	\$ 26,020
10 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 11,400	\$ 135,800	\$ 13,580
15 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 17,100	\$ 141,500	\$ 9,433
20 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 22,800	\$ 147,200	\$ 7,360
25 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 28,500	\$ 152,900	\$ 6,116
30 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 34,200	\$ 158,600	\$ 5,287
35 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 39,900	\$ 164,300	\$ 4,694
40 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 45,600	\$ 170,000	\$ 4,250
45 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 51,300	\$ 175,700	\$ 3,904
50 units	\$ 37,100	\$ 29,600	\$ 57,700	\$ 57,000	\$ 181,400	\$ 3,628

Source: Hemson Consulting, Town of Georgina Fees Study 2026

In my experience, while smaller subdivisions may not have economies of scale that larger subdivisions do and will have a higher per unit rate than larger applications, smaller projects are generally done by smaller builders that are more cost-sensitive and the higher per-unit fees (approximately \$3,500 per unit or roughly 6-times higher than 400-unit subdivision) can hinder a project.

- 5) In my opinion, the Engineering fee being pegged at 5.4% of construction costs does not adequately represent the mix of fixed and variable costs associated with review, and unnecessarily scales-up fees without a cap or recognition of economies of scale. It is recommended that the rate structure needs to have more of a mix of both fixed and variable rate approach, and a maximum fee.

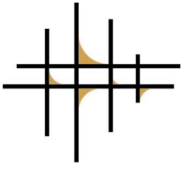
Given that capital construction costs can fluctuate from year-to-year, revenues received at 5.4% of construction cost would increase significantly greater than the main expense being recovered for and would not reflect changing application review costs.

Based on Figure 4 of the Fees Study expenditures related to review of engineering is comprised of 73% in payroll costs, and wages/salaries have fallen significantly behind construction cost escalation over the past 5-10 years. If for example, during a period of construction cost inflation of 10% per annum, staff costs did not also increase by 10%, this fee structure presents a windfall for the Town during periods of high cost escalation.

Can the Town substantiate the connection between construction costs and review costs, when review costs are made up of 70-80% payroll costs?

- 6) The estimated costs related to the combined building permit, planning application and engineering review would include 82% of all operating costs related to the Building Division, 75% of the Development Planning division, 85% of the Development Engineering time. How were these overall percentages determined, and what types of ‘other’ workload would remain for each division – can the “Other” category of the Building Time Matrix be broken down into broad tasks/responsibilities for the roles below:

- a) Building Division – “Other” for Building Permits



- b) Development Planning – “Non-Fee Based Work” for Development Planning Applications’
- c) Development Engineering – “Non-Fee Based Work” for Development Planning Applications
- 7) In Appendix B (page 79), what is meant by “Remaining” under the Fire Services category of Indirect Cost share?
- 8) In Appendix B (page 79), what is included in the category of “Excluded Costs”?
- 9) The Fees Study and presentation discussed the notion of continuing the practice of annual indexing – can details regarding the index that would be used would be?



Hemson Consulting Ltd
1000 – 30 St. Patrick Street, Toronto, ON M5T 3A3
416-593-5090 | hemson@hemson.com | www.hemson.com

Without Prejudice

To: BILD, Georgina Developers Association (GDA) and Daryl Keleher, KR Planning
From: Andrew Mirabella, Hemson Consulting Ltd.
Date: June 5 2026
Re: Response to 2026 Development Fee Study Follow-Up Questions on Behalf of Georgina Developers Association

The following questions were received from KR Planning on May 13th, 2026. This memorandum provides a response to the additional follow-up questions raised by stakeholders. Of note, where adjustments are warranted, the Development Fee Study will reflect the changes.

A. BUDGET DISCREPANCIES

Question: The Town's 2026 budget shows that the total budgeted expenses for the Development Engineering division in 2025 was \$1.237 million and 2025 budgeted revenues were \$1.100 million, while the Fees Study shows the 2025 revenues as being \$1.769 million, significantly greater than budgeted expenditures and revenues for 2025.

Can this discrepancy between the 2026 budget and the data presented in the Fees Study be explained?

Response:

The discrepancy between the budget figures and the revenues presented in the Fees Study can be explained by a few different components.

The apparent difference between the 2025 Development Engineering revenue figures reported in the 2026 Budget and those presented in the Fees Study is primarily the result of the two documents serving different purposes and therefore using different methodologies.

The 2026 Budget presents projected revenues and expenditures prepared in advance of the fiscal year using the Town's budgeting methodology, which is based on accrual accounting

principles. Budget figures are intended to support financial planning, resource allocation, and overall fiscal management and therefore reflect anticipated revenues and expenses for the year.

In contrast, the Fees Study was prepared for the purpose of evaluating cost recovery and establishing appropriate user fees. To support this analysis, the study relied on actual cash collections recorded in the Town's financial system over a five-year period. The study examines detailed account-level revenue information and uses a five-year historical average to assess typical revenue patterns and service demand over time. This approach is particularly important because development-related revenues can be highly volatile from year to year, with revenues influenced by the timing, size, and complexity of development applications and construction activity. By using a five-year average, the study smooths the impact of unusually high or low revenue years and provides a more representative assessment of long-term cost recovery than any single year's budgeted or actual results.

As a result, the revenue figures presented in the Fees Study are not directly comparable to the budget figures. The Fees Study captures actual revenues received, while the budget reflects planned revenues and expenditures prepared under a different accounting and reporting framework. Differences between budgeted and actual revenues in any individual year are expected and do not indicate an inconsistency in either document.

It is also important to note that the Development Engineering division budget does not represent the full cost of providing development engineering services. While some of the Development Engineering expenses in the budget are not directly related to or associated with the processing of those specific applications (i.e. there is non-fee-based work), there are also staff from other divisions involved in carrying out Development Engineering reviews (such as Building, Development Planning, the Director of Development Services, etc.). Total cost of service also includes the indirect costs (corporate overhead), general operating costs from supporting divisions like Building and general space provisions (maintenance of Town Hall). In those years of limited revenues, the Town's costs persist and need to be funded.

As a result of the above, for fee setting purposes, an average based approach is important as it recognizes the volatility in revenue from year-to-year while costs are generally more static. The Fees Study reported 2025 revenue of \$1.769 million reflects actual realized revenues based on detailed financial records, which in this particular year included some atypical activity, whereas the 2026 budget (for 2025) presents planned estimates solely for

the Development Engineering division which does not include other direct and indirect costs, and leads to the discrepancy.

Question: The Town's 2026 budget shows that the total budgeted expenses for the Development Planning division in 2025 was \$918,630 and 2025 budgeted revenues from development fees were \$607,000, while the Fees Study shows the 2025 fee revenues as being \$576,500 and the annual average over the 2021-2025 period was \$718,200.

Therefore, it appears that the planning fees are largely exceeding budgeted revenue forecasts, and covering 70-80% of annual expenses, meaning the funding gap appears to be significantly lower than 50% gap shown in Table 22.

Can the discrepancy between the 2026 budget and the data presented in the Fees Study be explained?

Response:

The discrepancy between the budget figures and the revenues presented in the Fees Study can be explained by a few different components.

The Fees Study figures were calculated using actual, account-level revenue data extracted from the Town's financial system for each year from 2021 to 2025. This approach ensures that all recorded planning fee revenues are captured and allows for the calculation of a multi-year average (\$718,200) to smooth year-to-year fluctuations. In contrast, the 2026 budget reflects forecasted revenues and expenditures for 2025, which are prepared in advance using conservative projections about development activity. These budget figures represent a single-year estimate and may not fully align with actual revenues ultimately collected or the detailed account categorization used in the Fees Study. Similarly to the previous question, there is also a difference in timing because budget will incorporate accruals while the study presents the information on a cash basis. Notably, as indicated in the question, the actual fee revenues received for 2025 were markedly lower – at \$576,400 - than the average assumed revenues being used in this study at \$718,200. The actual revenues received in 2025 are more closely aligned with the budget.

As it relates to the cost recovery component of the question, it is important to recognize that the cost of delivering development planning application review services includes both the direct and indirect costs of more staff than just those in the Development Planning division, which would not be reflected in the Development Planning budget. Notably, there is involvement in development planning fee review services from staff in Building Services, Planning Policy (mostly related to the landscape architect), Development Engineering and

the Director of Development Services (which is captured as part of the Administration Division within Development Services). The total staff involved is summarized in Table 16 of the report and has been included in this response for reference.

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
Total Direct - Payroll			\$1,045.3

In addition to the direct payroll costs, the Development Planning budget does not capture the indirect costs (corporate overhead), operating costs from supporting divisions (like Building) and general space provision (maintenance of Town Hall). These costs are included in the full cost of providing services and totals an average of approximately \$1.5 million per annum. Due to the scope of cost inclusions, it is reasonable to expect that the division cost recovery is different than the 70-80% as quoted, which is based solely on the Development Planning division budget. The true cost recovery is more inline with the funding gap identified in Table 22 of the Fees Study.

B. PROPOSED FEES FOR DRAFT PLAN OF A SUBDIVISION

Question: The proposed fees for draft plan of subdivision are \$1,140 for the first 25 units, \$680/unit for units 26-50, and \$460 for all additional units beyond 50 units.

Based my review of other fee structures across the GTA, the proposed subdivision per unit fee rates are high, and unlike other comparable municipalities, do not result in adequate recognition of the economies of scale for larger subdivisions, due to a relatively high per unit rate for units 100+, a slowly declining fee rate, and the lack of a maximum fee.

Compared to the Town of Milton and the City of Brampton, the Town's current subdivision fees are already higher for subdivisions larger than 200 units, and would approach nearly 2-times higher for 300-400 unit subdivisions than the two comparator municipalities.

It is therefore recommended that to not exceed cost recovery that the Town explore reduced variable rates, 'steeper' declines to variable rates and/or maximum fees.

Response:

Following discussion and comments received at the Public Meeting from both Council and the delegations, Town staff have considered the concerns raised regarding the proposed draft plan of subdivision fee structure. While not all communities impose a cap, and certainly not the norm in comparable municipalities of the Northern Six communities in York Region, Town staff have decided to recommend Council enact a cap on subdivision fees to better reflect economies of scale for larger developments while also ensuring that the overall fees remain aligned with Town's cost recovery objectives.

Hemson and Town staff have reviewed Town data, as well as the supplementary data provided by KR Planning Group on May 25th 2026 and will be prepared to recommend a maximum fee applicable to subdivisions exceeding **250 units**, with a total subdivision fee capped at **\$197,300 (in \$2026)**. All developments which are less than 250 units will not be subject to a cap and will pay the prevailing base fee plus appropriate variable rate per unit. 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.). Of note, the cap will be adjusted annually with the Town's prescribed index used to adjust the development fees. Lastly, the Town will aim to closely monitor activity over the next several years and the "cap level" can be reviewed at the time of the next study.

Question: The proposed changes to planning fees results in fees that treats smaller subdivisions similar to how the Town's current fees treats larger subdivisions – the fees for a 25-unit subdivision would be \$88,300 which is similar to what the current fees charge for a 200-unit subdivision (\$107,500), and amount to over \$3,500 per unit for subdivision fees alone. If for example a Minor OPA and Minor ZBA were also required, the total planning fees would amount to \$4,716 per unit.

Under a scenario where a 5-unit subdivision is also subject to minor OPA, minor ZBA and subdivision fees (base and variable), the per unit costs for planning applications would be \$130,100 or \$26,020 per unit. As a point of comparison, the Town's Development Charge rates for a single-detached unit are \$33,255 per single-detached unit.

In my experience, while smaller subdivisions may not have economies of scale that larger subdivisions do and will have a higher per unit rate than larger applications, smaller projects are generally done by smaller builders that are more cost-sensitive and the higher per-unit fees (approximately \$3,500 per unit or roughly 6-times higher than 400-unit subdivision) can hinder a project.

Response:

Following a review of the concerns raised, Town staff feel the fee structure proposed is appropriate and is set to recover the cost of delivering this service. While we appreciate that the structure can result in higher per-unit planning fees for smaller subdivisions, there is a significant amount of time that is attributable to the baseline level of effort required from staff to process these types of applications, regardless of project size (i.e. number of units). As there is a large upfront time to process an application irrespective of development size, there may be limited opportunity to realize some economies of scale for smaller developments.

While the Town feels the fees and fee structure imposed is appropriate and consistent with those employed in other municipalities, the Town acknowledges that smaller builders may be more sensitive to per-unit costs and their ability to deliver housing. Therefore, the Town is proposing to provide greater flexibility to the Director of Development (via the by-law) to waive or discount fees in certain circumstances where efficiencies can be realized and where the fees is cost prohibitive. The Town is considering including a condition within the by-law for a development of 10 or less units/lots that requires two or more applications including a Plan of Subdivision or Condominium (OPA, ZBA), the Director has the authority to review the application if further fee reductions are warranted.

C. ENGINEERING FEE

Question: In my opinion, the Engineering fee being pegged at 5.4% of construction costs does not adequately represent the mix of fixed and variable costs associated with review, and unnecessarily scales-up fees without a cap or recognition of economies of scale. It is recommended that the rate structure needs to have more of a mix of both fixed and variable rate approach, and a maximum fee.

Given that capital construction costs can fluctuate from year-to-year, revenues received at 5.4% of construction cost would increase significantly greater than the main expense being recovered for and would not reflect changing application review costs.

Based on Figure 4 of the Fees Study expenditures related to review of engineering is comprised of 73% in payroll costs, and wages/salaries have fallen significantly behind construction cost escalation over the past 5-10 years. If for example, during a period of construction cost inflation of 10% per annum, staff costs did not also increase by 10%, this fee structure presents a windfall for the Town during periods of high cost escalation.

Can the Town substantiate the connection between construction costs and review costs, when review costs are made up of 70-80% payroll costs?

Response:

The 5.4% fee was determined to be reasonable, given the average historical revenues generated from the fee and the cost of providing the service, which have remained closely tied on an average basis. While construction costs have increased at a considerable rate during pandemic years, it appears the rate of capital inflation¹ is stabilizing and retreating to more historical average trends. Although payroll costs don't traditionally increase at the pace of high capital inflation rate years (observed during the pandemic), salaries and other Town operating costs have still increased. While the NRCPI has perhaps increased at a greater pace than a more general Consumer Price Index (CPI), the variance between the two indices today is not as large as it was during the pandemic years. As a result, the Town feels this fee and structure is appropriate and consistent with those structures used by several municipalities across the province.

While we appreciate the additional information provided by KR Planning Group on May 25th, 2026, related to the suggestion to adjust the structure to a declining % fee rate for engineering fees above certain cost thresholds, the Town will be maintaining the existing rate and rate structure for this period. However, should the Town find themselves in a position where revenues generated are consistently greater than costs over the next 5 years, the fee rate % and structure may need to be reviewed. Of note, this is exactly the process the Town undertook during this study update - the site plan inspection fee is being reduced from 2.7% of estimated construction cost to 2.3% to better reflect the cost of services.

D. ENGINEERING FEE

Question: The estimated costs related to the combined building permit, planning application and engineering review would include 82% of all operating costs related to the Building Division, 75% of the Development Planning division, 85% of the Development Engineering time. How were these overall percentages determined, and what types of 'other' workload would remain for each division – can the "Other" category of the Building Time Matrix be broken down into broad tasks/responsibilities for the roles below:

¹ As measured by the Non-Residential Construction Price Index (NRCPI)

- a) Building Division – “Other” for Building Permits
- b) Development Planning – “Non-Fee Based Work” for Development Planning Applications’
- c) Development Engineering – “Non-Fee Based Work” for Development Planning Applications

Response:

The percentages were determined through discussions with staff as to what portion of their time is dedicated specifically to building permits, development planning applications, or development engineering review activities versus broader operational responsibilities. These estimates reflect typical workloads and role-specific duties for each position.

For the Building Division, the “Other” category of work includes general customer inquiries, internal training, by-law updates, and administrative coordination.

For Development Planning, examples of “Non-Fee Based” work relates to supporting special projects, public engagement initiatives, administrative and interdepartmental project coordination, street naming, civic addressing, farm 911 promotion and address assignment, evaluation of legal non-conforming uses, procedural reviews and improvements, supporting Committees of Council, commenting on provincial policy changes, general research and responding to public inquiries not tied to specific applications.

For Development Engineering, non-fee-based activities include coordination with other departments regarding capital projects and Development Charge-funded works; participation in ongoing Town initiatives (asset management, DTS implementation, servicing master plans, and long-range infrastructure planning, climate change); design standards reviews; and responses to inquiries from residents, Council, and other Town departments.

As a general note, time shares are often difficult to compare or benchmark amongst other municipalities as the process and staffing structure is not uniform across the province. For example, the Town of Georgina has several staff which largely undertake planning policy work with very little to no involvement with the review and processing of development planning applications. This staff is captured in a separate division and not included within the development planning time matrix. Other municipalities may have staff who are more cross functional between policy and fee-based work, or their policy planners are under one “planning” division.

Question: In Appendix B (page 79), what is meant by “Remaining” under the Fire Services category of Indirect Cost share?

Response:

The “remainder” relates to non-protection services in fire such as fire fighting forces, training, fleet. etc.

Question: In Appendix B (page 79), what is included in the category of “Excluded Costs”?

Response:

The Excluded Costs category is generally comprised of any operating costs that were deemed to not provide any benefit to the support of planning, building, or development engineering functions. The exclusions include Taxation and Revenue, the vast majority of Procurement Services, and Economic Development and Tourism costs. In addition to these exclusions, the following adjustments were made:

- 50% of the external legal advice under the “Town Solicitor” has been removed to account for external legal advice provided on other scoped or specific issues outside of fee or corporate support;
- 50 percent of the costs of “Training Officer” costs under “Fire and Rescue Services” were also deemed to not provide support; and
- the annual DTS licensing costs which are being recovered and captured as a direct cost for each division have been removed from “Information Technology” to avoid duplication of costs being recovered.

E. ANNUAL INDEXING

Question: The Fees Study and presentation discussed the notion of continuing the practice of annual indexing – can details regarding the index that would be used would be?

Response:

The annual index used will be the Ontario Consumer Price Index (all items). This will be made clear in the bylaw.

OTHER COMMENTS

Following our discussion, the following recommendations are being put forward:

1. Maintain Fee Reductions for Concurrent Applications

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

2. Refinement of Application Criteria for determining Major vs. Minor

The Town has made some modifications to the determination of “Major” and “Minor” applications related to Zoning Bylaw Amendment (ZBA) applications, Official Plan Amendment (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.

Final Report Format

The final report table and figure numbers might be different than the draft version of the study released for public consultation. The Town requires the final report to be in an AODA format which might result in some modifications to the report style and structure. The content, and level of detail, will remain similar to the draft circulated.