



# Comprehensive User Fee Study

Town of Halton Hills

---

Final Report

October 8, 2025

Watson & Associates Economists Ltd.  
905-272-3600  
[info@watsonecon.ca](mailto:info@watsonecon.ca)



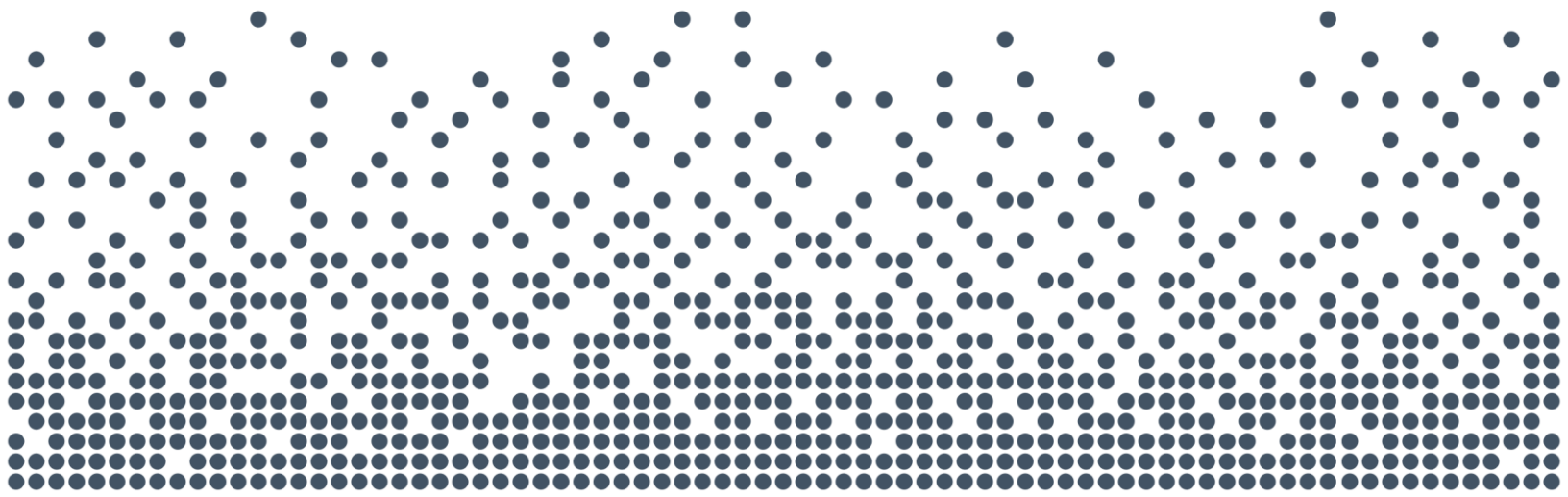
# Table of Contents

	Page
<b>1. Introduction.....</b>	<b>1-1</b>
1.1 Background Information.....	1-1
1.2 Legislative Context .....	1-2
1.2.1 Municipal Act, 2001.....	1-2
<b>2. Activity-Based Costing User Fee Methodology .....</b>	<b>2-1</b>
2.1 Activity-Based Costing Methodology .....	2-1
2.2 User Fee Costing Category Definition.....	2-2
2.3 Processing Effort Cost Allocation.....	2-7
2.4 Full Cost of Fee-Related Review Services.....	2-7
2.4.1 Direct Costs .....	2-8
2.4.2 Indirect Costs .....	2-8
2.4.3 Capital Costs.....	2-9
<b>3. User Fee Cost Assessment and Fee Recommendations .....</b>	<b>3-1</b>
3.1 Introduction .....	3-1
3.2 Finance, Revenue and Tax Services .....	3-1
3.2.1 Staff Capacity Utilization .....	3-1
3.2.2 Full Cost Assessment and Fee Recommendations .....	3-2
3.3 Clerk's Services .....	3-1
3.3.1 Staff Capacity Utilization .....	3-1
3.3.2 Full Cost Assessment and Fee Recommendations .....	3-1
3.4 Transportation & Public Works .....	3-4
3.4.1 Staff Capacity Utilization .....	3-4
3.4.2 Full Cost Assessment and Fee Recommendations .....	3-4
3.5 Fire Services.....	3-9
3.5.1 Staff Capacity Utilization .....	3-9
3.5.2 Full Cost Assessment and Fee Recommendations .....	3-9
3.6 Information Services .....	3-13
3.6.1 Full Cost Assessment and Fee Recommendations .....	3-13



# Table of Contents (Cont'd)

	Page
<b>4. Conclusion.....</b>	<b>4-1</b>



# Report



# Chapter 1

## Introduction



# 1. Introduction

## 1.1 Background Information

---

The Town of Halton Hills (the Town) has engaged Watson & Associates Economists Ltd. (Watson) to conduct a comprehensive review and update of its user fees. The primary objective of this user fee review is to develop an activity-based costing (A.B.C.) model that substantiates the full costs of each service area (including direct, indirect, and capital costs) included in the review before making fee recommendations for the Town's consideration. The intent of the fee recommendations is to increase user fee revenue, thereby reducing the reliance on property taxes, while having regard for the full cost of service assessment, statutory requirements, the Town's market competitiveness, fiscal position, and historical fee-setting practices.

This full cost assessment included in this study builds upon the work completed in the spring of 2025, in which Watson assessed the Town's Planning and Engineering-related fees.

The following service areas are included in the scope of this review:

- Finance, Revenue, and Tax Services
- Clerks Services
- Transportation and Public Works
- Fire Services
- Information Services

This report summarizes the findings and recommendations related to user fees within the scope of the review. Subsequent chapters will outline the legislative context for user fees, the methodology used in assessing the full cost of service, and the specific findings and recommendations for each service area.

The full cost analysis and annual revenue impacts are expressed in 2025 dollar values throughout the report. Fee recommendations are also presented for implementation in 2026, recognizing the Town's intent to apply 3% inflationary increases to most fees that were not already recommended to have greater fee increases applied.



## 1.2 Legislative Context

---

### 1.2.1 *Municipal Act, 2001*

All services within the scope of this review are governed under the authority of the *Municipal Act*.

Part XII of the *Municipal Act* grants municipalities and local boards broad powers to impose fees and charges through the passage of a by-law. These powers, as presented in s.391 (1), include imposing fees or charges:

- “for services or activities provided or done by or on behalf of it;
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or any local board; and
- for the use of its property, including property under its control.”
- This section of the Act also allows municipalities to charge for capital costs related to services that benefit existing persons. The Municipal Statute Law Amendment Act has expanded the eligible services for inclusion under this subsection of the *Act*. Moreover, the amendments to the Act have also embraced the broader recognition for cost inclusion within municipal fees and charges with recognition under s.391(3) that “the costs included in a fee or charge may include costs incurred by the municipality or local board related to administration, enforcement and the establishment, acquisition and replacement of capital assets”.

In contrast to cost justification requirements under other legislation, the *Municipal Act* does not impose explicit requirements for cost justification when establishing fees for municipal services. In setting fees and charges for these services, however, municipalities should consider legal precedents and the reasonableness of the fees and charges. The statute does not provide for appeal of fees and charges to the Ontario Land Tribunal (OLT); however, fees and charges may be appealed to the courts if municipalities act outside their statutory authority. Furthermore, no public process or mandatory term for fees and charges by-laws is required under the Act. There is, however, a requirement that municipal procedural by-laws provide transparency regarding the imposition of fees and charges.



# Chapter 2

## Activity-Based Costing Methodology



## 2. Activity-Based Costing User Fee Methodology

### 2.1 Activity-Based Costing Methodology

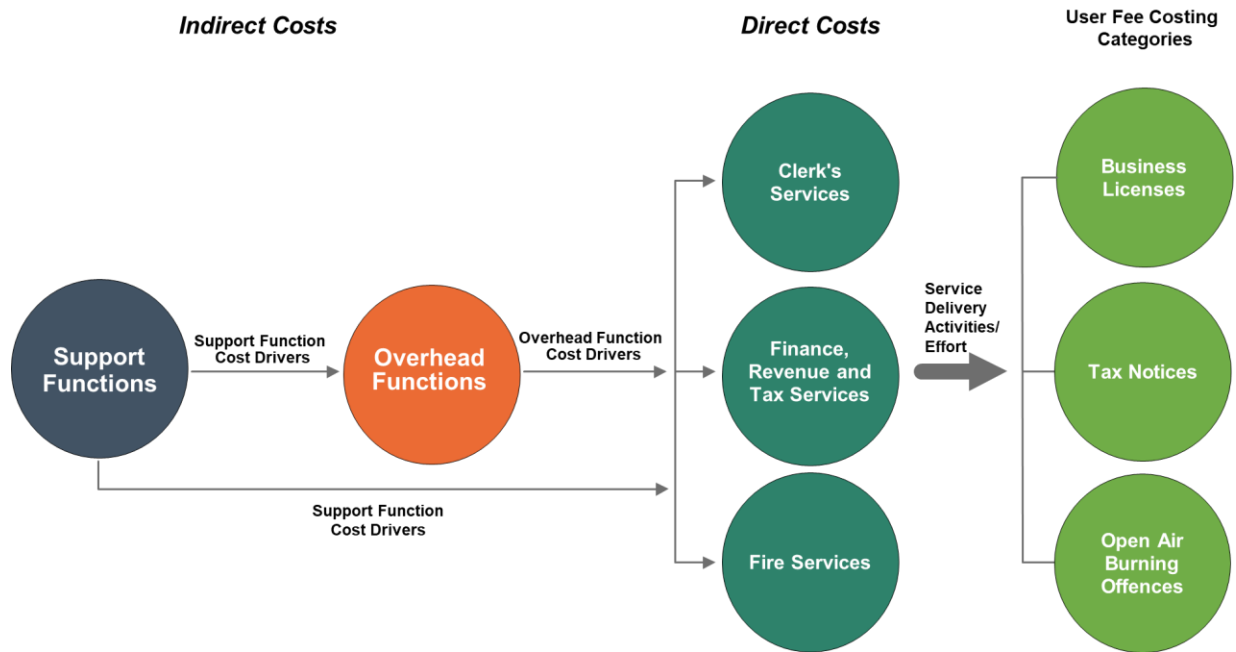
---

An A.B.C. methodology, as it pertains to municipal governments, assigns an organization's resource costs to the services provided to the public through specific activities. Conventional municipal accounting structures are typically not well-suited to the costing challenges associated with processing activities, as these accounting structures are business unit-focused and therefore inadequate for fully costing services that involve multiple business units. An A.B.C. approach better identifies the costs associated with the processing activities for specific application types. It is thus an ideal method for determining the full cost of processing applications and other user fee activities.

Figure 2-1 illustrates that an A.B.C. methodology attributes processing effort and associated costs from all participating municipal business units to the appropriate service categories (user fee costing categories). The definition of these user fee costing categories is detailed in Section 2.2. The resource costs attributed to processing activities and user fee costing categories include direct operating expenses, indirect support costs, and capital expenditures. Indirect support costs are allocated to direct business units based on operational cost drivers (e.g., human resource costs are allocated according to the relative share of full-time equivalent (FTE) positions supported). Once support costs have been allocated amongst direct business units, the accumulated costs (i.e., indirect, direct, and capital costs) are distributed across the various user fee costing categories, based on the business unit's direct involvement in the processing activities. Each business unit's direct participation in the user fee review processes is assessed by tracking the relative shares of staff efforts within each user fee category. Employing this costing methodology provides municipalities with a better recognition of the costs associated with delivering user fee processes, as it acknowledges not only the direct costs of resources deployed but also the operating and capital support costs required by those resources to provide services.



Figure 2-1  
Activity-Based Costing Conceptual Flow Diagram



For infrastructure-related user fees, our methodology focuses on determining the full cost of providing and maintaining the infrastructure (i.e., operating, maintenance, and capital replacement costs) annually, as well as any staff costs associated with delivering programs and services within the facility for which user fees are imposed.

Infrastructure-related user fee costs within the context of this review (i.e., street cleaning, sweeping and flushing and fire-related fees) have been assessed using the Town's established charge-out rates.

The subsequent sections of this chapter will review each component of the A.B.C. methodology relevant to the Town's user fees review.

## 2.2 User Fee Costing Category Definition

The Town's business units provide a range of user-fee-related activities within defined service areas, which are categorized into various cost objects or user-fee costing categories. A critical component of the full-cost user fees review is the selection of costing categories. This is an essential first step as the process design, effort estimation and subsequent costing are based on these categorization decisions.



The Town's user fee categories can be grouped into the following broad service categories:

The Town's A.B.C. user fee model allocates the direct and indirect costs presented in the following sections across these defined user fee categories. Categorization of user fees occurred during the project initiation stage of the study and through subsequent discussions with Town staff. The user fee costing categories included in the A.B.C. model and later used to rationalize changes to the Town's fee structure are presented in Tables 2-1 to 2-5 for each of the service areas:

- Finance, Revenue and Tax Services
- Clerks Services
- Transportation & Public Works
- Fire Services
- Information Services

Table 2-1  
Finance, Revenue and Tax Services Costing Categories

#	Costing Category
1	Returned Cheques (NSF, Body & Fig, Differ, Stale dated, etc.)
2	Administration Fees - Ownership Change
3	Arrears Notice Fee (on Arrears greater than \$150)
4	Conducting Tax Sale - Preparation for sale, opening and reviewing tenders, awarding to highest bidder, payment of excess funds into court
5	Tax Sale charges added to roll
6	Copy pages of the assessment roll (for certified copies only)
7	Extension Agreement
8	Misc. written confirmation of records
9	Mortgage Company Admin Fee
10	Older Adult Tax Deferral Program (OATDP) Application Fee
11	Summary Statement of Taxes
12	Request for Overpayment Refund
13	Tax Certificate
14	Transfer fee (administration fee for adding costs to the tax roll)



Table 2-2  
Clerk's Services Costing Categories

#	Costing Category
1	Licensing - No Inspection
2	Licensing - Inspection
3	Accessible Taxicab Owner Plate
4	Vehicle Plate Transfer
5	Taxicab Examination
6	Taxicab Reinspection
7	Driver and Stand License
8	Owner and Broker License
9	Film and Motion Picture Shoot
10	Burial Permits
11	Commissioning non-Town related documents
12	Out-of-Town Death Registration
13	Marriage License
14	Marriage Ceremony Town Hall
15	Screening Non-Appearance Fee
16	Hearing Non-Appearance Fee
17	Parking Lots Overnight Permits
18	Urban Hen Registration Fee
19	Noise Exemption
20	Property Standards Appeal
21	Portable Sign Permit
22	Sign Variance Application
23	FOI Requests - Retrieval of Records (1 Box)
24	FOI Requests - Retrieval of Records (3 Boxes)
25	LCBO Clearance Letter of Non Objection
26	LCBO Clearance Letter - New Establishment
27	Fence Viewing Request



Table 2-3  
Transportation and Public Works Costing Categories

#	Costing Category
1	Load Exemption Permit (Annual or Simple)
2	Load Exemption Permit (Complex)
3	Oversize or Overweight Permit
4	Single Trip Oversize or Overweight Permit
5	Traffic Accident Data
6	Traffic Count Data
7	ActiVan Media - Small Materials
8	ActiVan Media - Large Materials
9	ActiVan Charter Rental (Min 3 hours)
10	Steeles Avenue Transit Shelter Advertising
11	Road Occupancy Permit
12	Late Fee Road Occupancy Permit
13	Spillage or Tracking Cleanup Work for Others
14	Street Cleaning, Scraping or Debris Removal. Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes sweeping or flushing)
15	Street Cleaning, Scraping or Debris Removal. After hours and Weekends, Minimum 3 hr fee (excludes sweeping or flushing)
16	Street Flushing Monday to Friday 7:00 to 15:00, Minimum 3 hr fee
17	Street Flushing After hours and Weekends, Minimum 3 hr fee
18	Street Sweeping Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes flushing)
19	Street Sweeping After hours and Weekends, Minimum 3 hr fee (excludes flushing)



Table 2-4  
Fire Services Costing Categories

#	Costing Category
1	File Search or Compliance Letter
2	Fire Route Determination
3	Fireworks Display - Large Pyrotechnics
4	Fireworks Display - Additional Review for Film Production
5	Open Air Burning Permit - Commercial
6	Open Air Burning Permit - Recreational
7	Incident Report
8	Occupant Load Determination
9	Requested Fire Safety Inspections
10	Requested Fire Safety Inspections - Report Preparation
11	Town Business License Inspection
12	Fire Safety Plan
13	Care Occupancy Inspection
14	Liquor License Inspection
15	Support Vehicle/Crew - Fire Watch
16	Tanker Crew - Fire Watch
17	Second Offence - Open Air Burning
18	Third Offence - Open Air Burning
19	Fourth Offence - Open Air Burning
20	Open Air Burning Permit - Commercial
21	Open Air Burning Permit - Recreational
22	First Repeat Offence - Preventable False Alarm
23	Second Repeat Offence - Preventable False Alarm
24	Pumper Crew - 1 officer, 3 firefighters - Fire Watch/Standby Charges
25	Support Vehicle/Crew - 2 firefighters - Fire Watch/Standby Charges
26	Tanker Crew - 2 firefighters - Fire Watch/Standby Charges



Table 2-5  
Information Services Costing Categories

#	Costing Category
1	Orthophoto - Digital Image
2	GIS Data Layers (Basic)
3	GIS Data Layers (Detailed, i.e. Address, Contours)
4	Basic Map - Digital image Export (.jpg/.pdf)
5	Standard Size - Paper Product (Black and White)
6	Oversized - Paper Product (Black and White)
7	Standard Size - Paper Product (Colour)
8	Oversized - Paper Product (Colour)

## 2.3 Processing Effort Cost Allocation

---

To capture the relative level of effort of each participating Town staff member in processing activities related to user fees, a working session was held with staff, and subsequent follow-up materials were provided. Effort estimates were applied against average annual user fee volumes for the 2022-2024 to assess the average annual level of involvement per position spent on each user fee category.

Annual effort per staff position was measured against available staff capacity to determine overall service levels. The capacity utilization results were refined with Town staff to reflect staff utilization reflective of current staffing and service levels. Sections 3.2 to 3.6 summarize the utilization by department for each of the broad service areas included within this review. Only staff involved in the user fee services included within the scope of this review have been included in the capacity utilization summaries. The utilization is expressed on an utilized FTE basis.

## 2.4 Full Cost of Fee-Related Review Services

---

As defined in Section 2.1, the full cost of providing fee-related review services consists of direct, indirect, and capital costs. The following sections describe each of these cost objects and how they are allocated to the individual costing categories.



### **2.4.1 Direct Costs**

Direct costs refer to the employee costs (salaries, wages, and benefits), materials and supplies, services, and rents that are typically consumed by directly involved departments or business units. To identify the amount of direct costs that should be allocated to the user fee categories, cost drivers have been identified. Cost drivers are the non-financial operational data used to allocate shares of the defined costs across multiple user fee categories. Ideally, cost driver data documents the relative intensity of effort that multiple employees deploy against a single cost object/fee category, or the relative intensity of effort that a single employee deploys against multiple cost objects/fee categories. For a full cost user fee analysis, the cost drivers in an A.B.C. user fee model necessitate distributing the multiple employee positions (direct costs) across multiple cost objects. The cost drivers for direct costs are the allocations of staff time to the individual user fee costing categories, as discussed in Section 2.3.

### **2.4.2 Indirect Costs**

An A.B.C. review includes not only the direct cost of providing service activities but also the indirect support costs that allow direct service business units to perform these functions. The method of allocation employed in this analysis is referred to as a step costing approach. Under this approach, support functions and general corporate overhead functions are classified separately from direct service delivery departments. These indirect cost functions are then allocated to direct service delivery departments based on a set of cost drivers, which subsequently flow to the user fee categories according to staff effort estimates. Cost drivers are a unit of service that best represent the consumption patterns of indirect support and corporate overhead services by direct service delivery departments or business units. As such, the relative share of a cost driver (units of service consumed) for a direct department determines the relative share of support/corporate overhead costs attributed to that direct service department. An example of a cost driver commonly used to allocate human resource support costs would be a department or business unit's share of FTEs. Cost drivers are used for allocation purposes, acknowledging that these business units do not typically participate directly in the delivery of services; instead, their efforts facilitate the provision of services by the Town's direct business units.

Table 2-6 summarizes the support and corporate overhead functions included in the user fee calculations, along with the cost drivers assigned to each function for cost



allocation purposes. The indirect support and corporate overhead cost drivers used in the fees model reflect accepted practices within the municipal sector.

Table 2-6  
Indirect Support and Corporate Overhead Functions and Cost Drivers

Department	Driver
CAO's Office	Town Budgeted Expenditures
Council	Town Budgeted Expenditures
Corporate Services	Town Budgeted Expenditures, Budgeted Salary, Wage & Benefits, and Value of Purchase Orders
CP Corporate	Town Budgeted Expenditures
Fire Services (Administration)	Town Budgeted Expenditures
Library Services (Administration)	Town Budgeted Expenditures
Planning and Development (Administration)	Town Budgeted Expenditures
Transportation & Public Works (Administration)	Town Budgeted Expenditures
Recreation & Parks (Administration)	Town Budgeted Expenditures

### 2.4.3 Capital Costs

The inclusion of capital costs within the full cost user fee calculations follows a methodology similar to that of indirect costs. The replacement value of assets commonly used to provide direct business unit services has been included to reflect the capital costs associated with these services. The approach used in estimating these costs consists of the identification of the proportion of capital assets by direct department (e.g., Town Hall facility square footage occupied), the estimation of annualized capital costs by employing sinking fund replacement value or amortization, and the allocation of these annualized costs to the cost objects/user fee categories based on the respective departmental effort deployed.

With respect to the Town's model, capital costs have been identified for the use of facility space and work stations. The annualized costs have been based on the replacement costs, useful lives, and space requirements of the Civic Centre and workstations per department. These costs have been allocated across the various fee



categories and non-user fee activities based on the underlying effort estimates of direct department staff.

Further to the facility-related capital costs, costs for utilized vehicles (i.e., for Public Works and Fire-related fees) have been captured using the Town's established vehicle charge-out rates.



# Chapter 3

## User Fee Cost Assessment and Fee Recommendations



## 3. User Fee Cost Assessment and Fee Recommendations

### 3.1 Introduction

---

This chapter outlines the full cost of service based on the Town's 2025 operating budget. It includes the current levels of cost recovery for fees, along with the recommended fee structure and rates.

Additionally, a municipal fee survey for all user fees has been prepared, reviewed, and shared with Town staff for market comparison purposes. The survey results were taken into account during discussions with Town staff when determining the recommended user fees.

### 3.2 Finance, Revenue and Tax Services

---

#### 3.2.1 *Staff Capacity Utilization*

Finance, Revenue and Tax service fees include tax information-related (e.g., written confirmation of records, summary statements, etc.), tax arrear-related (e.g., arrear notices, tax sale-related fees, etc.), tax certificates and returned cheque fees.

Table 3-1 summarizes the number of FTEs utilized by costing category group on finance-related fee activities. Annually, a total of 3.0 FTEs from the Town's finance department are allocated to these activities. The majority of this time is spent by the Manager of Revenue and the Revenue & Taxation Coordinators, accounting for 2.5 FTEs. Their focus is primarily on applications related to tax information and tax arrears. Notably, the Manager of Revenue dedicates a significant portion of their annual time to managing the tax arrears process, particularly in dealing with delinquent tax payments. Due to this significant involvement, in the next section it is identified that tax arrears are the area with the largest annual shortfall of revenue compared to costs.



**Table 3-1**  
**FTEs Utilized Processing Finance-Related Fee Activities**

Staff Position	FTEs	Tax Information	Tax Arrears	Tax Certificates	Returned Cheques	Total Utilized	Total Capacity
Deputy Treasurer	1.0	-	0.0	-	0.0	0.1	5%
Financial Analyst	1.0	-	0.0	-	0.0	0.0	1%
Manager of Purchasing	1.0	-	0.0	-	-	0.0	1%
Purchasing Analyst	1.0	-	0.0	-	-	0.0	0%
Manager of Revenue	1.0	0.3	0.7	-	0.0	1.0	100%
Revenue & Taxation Coordinator	2.0	1.1	0.1	0.3	0.0	1.5	74%
Manager of Accounting	1.0	-	0.0	-	-	0.0	0%
Accounts Payable Coordinator	1.0	0.2	0.0	-	-	0.3	25%
Finance Coordinator	1.0	0.2	-	-	-	0.2	22%
<b>Total</b>	<b>10.0</b>	<b>1.8</b>	<b>0.9</b>	<b>0.3</b>	<b>0.0</b>	<b>3.0</b>	<b>30%</b>

### **3.2.2 Full Cost Assessment and Fee Recommendations**

Table 3-2 presents the full cost of service results from the A.B.C. model for finance-related fees. The modeled revenue is estimated at \$248,000, while the annual direct, indirect, and capital costs total \$354,000, resulting in an overall cost recovery rate of 70%. Fees related to tax information and tax arrears account for approximately 91% of the total annual costs and about 82% of the annual revenues.

**Table 3-2**  
**Finance Related Fees Full Cost Assessment by Costing Category Group (Current Fees)**

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Current Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Tax Information	157,144	25,725	4,879	187,748	166,682	89%	(21,066)
Tax Arrears	118,039	12,635	2,397	133,071	37,428	28%	(95,643)
Tax Certificates	24,086	4,476	849	29,411	43,648	148%	14,237
Returned Cheques	3,093	404	77	3,574	668	19%	(2,907)
<b>Total</b>	<b>302,363</b>	<b>43,240</b>	<b>8,201</b>	<b>353,805</b>	<b>248,426</b>	<b>70%</b>	<b>(105,379)</b>

Based on the recommended fees outlined in Table 3-4 and average historical application volumes, projected annual revenues are detailed in Table 3-3. It is anticipated that annual revenues will increase by \$31,000 (+12%). This increase is solely attributed to tax information and tax arrears-related fees, as there are no recommendations for increasing fees related to tax certificates or returned cheques (except for inflationary increases). The recommended fees would increase the modeled annual revenues from \$248,000 to \$279,000.



Table 3-3  
Finance Related Fees Full Cost Assessment by Costing Category Group  
(Recommended Fees)

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Recommended Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Tax Information	157,144	25,725	4,879	187,748	189,283	101%	1,535
Tax Arrears	118,039	12,635	2,397	131,122	45,798	35%	(85,324)
Tax Certificates	24,086	4,476	849	29,411	43,648	148%	14,237
Returned Cheques	3,093	404	77	3,574	668	19%	(2,907)
<b>Total</b>	<b>302,363</b>	<b>43,240</b>	<b>8,201</b>	<b>351,856</b>	<b>279,397</b>	<b>79%</b>	<b>(72,459)</b>



**Table 3-4**  
**Finance, Revenue and Tax Services Recommended Fees**

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Returned Cheques (NSF, Body & Fig, Differ, Staledated, etc.)		45.00	46.35	1.35	3%
Administration Fees - Collections Agency	30% of Outstanding Balance	-	-	-	n/a
Administration Fees - Ownership Change	Per request	35.00	45.00	10.00	29%
Arrears Notice Fee (on Arrears greater than \$150)	Per notice	6.00	10.00	4.00	67%
Conducting Tax Sale: Preparation for sale, opening and reviewing tenders, awarding to highest bidder, payment of excess funds into court		500.00	1,200.00	700.00	140%
Copy pages of the assessment roll *(for certified copies only)	Per page	2.00	2.06	0.06	3%
Detailed Statement of Taxes	Per property	-	-	-	n/a
Extension Agreement		350.00	1,200.00	850.00	243%
Extra Ordinary Costs associated with Tax Sale process	Actual costs	-	-	-	n/a
Misc. written confirmation of records	Per property	50.00	51.50	1.50	3%
Mortgage Company Admin Fee	Per roll	6.00	12.00	6.00	100%
Older Adult Tax Deferral Program (OATDP) Application Fee	Per application	50.00	51.50	1.50	3%
Summary Statement of Taxes	Per property	25.00	25.75	0.75	3%
Request for Overpayment Refund	Per transaction	25.00	35.00	10.00	40%
Tax Certificate	Per property	65.00	66.95	1.95	3%
Tax Certificate (Rushed)	Same day service	75.00	77.25	2.25	3%
Tax Sale charges added to roll	Per hour of staff time	129.14	133.01	3.87	3%
Transfer fee (administration fee for adding costs to the tax roll)	Per addition	50.00	51.50	1.50	3%



## 3.3 Clerk's Services

### 3.3.1 Staff Capacity Utilization

Clerk's service fees included within the scope of this review include licensing (i.e., business and taxi licensing), marriage licenses (and ceremonies), sign permits and other miscellaneous fees (e.g., LCBO clearance letters, urban hen registrations, etc.).

Table 3-5 provides a breakdown of FTE staffing levels by cost category group for activities related to Clerk's fees. Annually, 2.5 FTEs from the Town's Office of the Chief Administrative Officer (CAO) are utilized in the performance of these duties. Of this total, 2.0 FTEs are primarily dedicated to business and taxi licensing, handled by the Deputy Clerk, Customer Service Specialists, and the Enforcement Coordinator. As such, these are the areas with the highest annual application volumes and fee recommendations in these areas will have the greatest impact on annual recovery levels.

Table 3-5  
FTEs Utilized Processing Clerks Related Fee Activities

Staff Position	FTEs	Licensing - No Inspection	Licensing - Inspection	Taxi Licensing	Other	Marriage Licenses	Sign Permit	Total Utilized	Total Capacity
CAO	1.0	0.10	0.00	0.01	0.01	0.02	0.01	0.15	15%
Executive Assist to CAO	1.0	0.10	0.00	0.01	0.01	0.02	0.01	0.15	15%
Town Clerk and Director of Legislative Services	1.0	-	-	-	-	-	0.01	0.01	1%
Deputy Clerk - Administration	1.0	0.24	0.01	0.05	0.05	0.04	0.02	0.40	40%
Customer Service Specialist	3.0	0.92	0.01	0.01	0.03	0.19	0.04	1.20	40%
Manager of Enforcement Services	1.0	-	-	-	0.00	-	0.01	0.01	1%
Senior Municipal Law Enforcement Officer	1.0	-	-	0.00	-	-	-	0.00	0%
Municipal Law Enforcement Officers	4.0	-	0.03	0.11	0.06	-	-	0.20	5%
Enforcement Coordinator	2.0	0.34	0.00	-	0.03	-	0.03	0.40	20%
Parking Coordinator	1.0	-	-	-	0.00	-	-	0.00	0%
Deputy Clerk - Legislation	1.0	-	-	-	-	0.00	-	0.00	0%
<b>Total</b>	<b>14.0</b>	<b>1.70</b>	<b>0.07</b>	<b>0.19</b>	<b>0.19</b>	<b>0.26</b>	<b>0.12</b>	<b>2.53</b>	<b>18%</b>

### 3.3.2 Full Cost Assessment and Fee Recommendations

Summarized in Table 3-6 are the full cost of service results from the A.B.C. model for Clerks-related fees. The modeled revenue is estimated at \$237,000, and annual direct, indirect, and capital costs total \$311,000, leading to an overall cost recovery of 76%. Licensing fees (i.e., Licensing – No Inspection, Licensing – Inspection and Taxi Licensing) account for approximately 76% of the total annual costs and approximately 65% of the annual revenues.



**Table 3-6**  
**Clerks Related Fees Full Cost Assessment by Costing Category Group (Current Fees)**

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Current Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Licensing - No Inspection	140,295	24,432	3,858	168,585	118,716	70%	(49,870)
Licensing - Inspection	32,496	5,314	839	38,649	20,552	53%	(18,097)
Taxi Licensing	25,245	4,011	633	29,890	14,518	49%	(15,372)
Other	23,270	3,622	585	27,477	27,230	99%	(247)
Marriage Licenses	24,709	4,448	702	29,860	26,842	90%	(3,018)
Sign Permit	13,886	2,089	330	16,305	28,957	178%	12,652
<b>Total</b>	<b>259,902</b>	<b>43,916</b>	<b>6,948</b>	<b>310,766</b>	<b>236,814</b>	<b>76%</b>	<b>(73,952)</b>

Recommended fees are shown in Table 3-8 and were established through a full cost assessment, market comparators, and previous fee-setting policies. For example, business licensing fees are proposed to increase by 20% for all types, except for certain licenses that the Town has previously set at higher levels for less desirable businesses. These include licenses for Adult Entertainment Parlour Owner Operator, Body Rub Parlour Owner Operator, and Motorized Vehicle Raceway.

Based on the recommended fees presented in Table 3-8 and average historical application volumes, annual revenues are presented in Table 3-7. Annual revenues are anticipated to increase by \$44,000 (+19%). The majority of this increase is related to licensing fees, with minor increases to Marriage License fees. The recommended fees would increase the modeled annual revenues from \$237,000 to \$281,000.

**Table 3-7**  
**Clerks Related Fees Full Cost Assessment by Costing Category Group (Recommended Fees)**

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Recommended Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Licensing - No Inspection	140,295	24,432	3,858	168,585	142,562	85%	(26,023)
Licensing - Inspection	32,496	5,314	839	38,649	24,680	64%	(13,969)
Taxi Licensing	25,245	4,011	633	29,890	29,890	100%	-
Other	23,270	3,622	585	27,477	27,230	99%	(247)
Marriage Licenses	24,709	4,448	702	29,860	27,636	93%	(2,223)
Sign Permit	13,886	2,089	330	16,305	28,957	178%	12,652
<b>Total</b>	<b>259,902</b>	<b>43,916</b>	<b>6,948</b>	<b>310,766</b>	<b>280,955</b>	<b>90%</b>	<b>(29,811)</b>



**Table 3-8  
Clerk's Services Recommended Fees**

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Bed & Breakfast	Per License	229.00	275.00	46	20%
Hotel	Per License	229.00	275.00	46	20%
Motel	Per License	229.00	275.00	46	20%
Recreational Trailer Camp	Per License	382.00	458.73	77	20%
Adult Entertainment Parlour Owner Operator	Per License	13,607.00	14,015.21	408	3%
Adult Novelty Store	Per License	114.00	136.90	23	20%
Body Rub Parlour Owner Operator	Per License	13,607.00	14,015.21	408	3%
Entertainer	Per License	524.00	629.26	105	20%
Amusement Arcade	Per License	229.00	275.00	46	20%
Amusement Rides	Per License	229.00	275.00	46	20%
Billiards Establishment	Per License	229.00	275.00	46	20%
Bowling Centre	Per License	229.00	275.00	46	20%
Cinema/Theatre	Per License	229.00	275.00	46	20%
Golf Courses and Country Clubs	Per License	382.00	458.73	77	20%
Golf Driving Range/Mini-Golf	Per License	229.00	275.00	46	20%
Motorized Vehicle Raceway	Per License	1,299.00	1,337.97	39	3%
Public Hall with or without Catering	Per License	229.00	275.00	46	20%
Race track Operation (Horses and Dogs)	Per License	229.00	275.00	46	20%
Class 'A' Commercial Refreshment Vehicle	Per License	458.00	550.00	92	20%
Class 'B' Commercial Refreshment Vehicle	Per License	458.00	550.00	92	20%
Class 'C' Commercial Refreshment Vehicle	Per License	458.00	550.00	92	20%
Class 'D' Commercial Refreshment Vehicle	Per License	229.00	275.00	46	20%
Public Event Food Vendor	Per License	106.00	127.29	21	20%
Catering Company	Per License	152.00	182.53	31	20%
Convenience Store	Per License	152.00	182.53	31	20%
Convenience Store/Gasoline Station	Per property	229.00	275.00	46	20%
Full Service Supermarket or Department Store	Per Roll	306.00	367.47	61	20%
Pharmacy	Per application	114.00	136.90	23	20%
Restaurant	Per property	229.00	275.00	46	20%
Restaurant - Take-out	Per property	152.00	182.53	31	20%
Retail with Food Sales	Same day service	229.00	275.00	46	20%
Specialty Food Store	Per hour of staff time	114.00	136.90	23	20%



Table 3-8 Cont'd  
Clerk's Services Recommended Fees

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Supermarket/Grocery Store	Per addition	229.00	275.00	46	20%
Auction	Per License	149.00	178.93	30	20%
Film and Motion Picture Shoot	Per License	674.00	809.39	135	20%
Film and Motion Picture Shoot Refundable Deposit	\$1,000 to \$5,000	-	-	-	0%
Indoor Mall Trade Show	One Year	229.00	275.00	46	20%
Indoor Mall Vendor	One Year	114.00	136.90	23	20%
Newspaper Distribution Box -	Less than 7 Boxes	38.00	45.63	8	20%
Newspaper Distribution Box -	7 to 10 Boxes	229.00	275.00	46	20%
Newspaper Distribution Box -	11 to 20 Boxes	306.00	367.47	61	20%
Newspaper Distribution Box -	21 to 30 Boxes	458.00	550.00	92	20%
Newspaper Distribution Box -	Over 30 Boxes	687.00	825.00	138	20%
Pawnbroker Shop	Per License	229.00	275.00	46	20%
Second Hand Goods Dealer	Per License	152.00	182.53	31	20%
Sign Distributor	Per License	152.00	182.53	31	20%
Temporary Event Sale	Per License	229.00	275.00	46	20%
Temporary Vendor	Per License	152.00	182.53	31	20%
Acupuncture Clinic	Per License	114.00	136.90	23	20%
Barber Shop	Per License	114.00	136.90	23	20%
Beauty Treatment Parlour	Per License	114.00	136.90	23	20%
Body and Ear Piercing Parlour	Per License	114.00	136.90	23	20%
Esthetician/Electrolysis Service	Per License	114.00	136.90	23	20%
Haircutting and Styling Salon	Per License	114.00	136.90	23	20%
Manicure and Pedicure Salon	Per License	114.00	136.90	23	20%
Micropigmentation or Tanning	Per License	114.00	136.90	23	20%
Other Personal Care Service	Per License	114.00	136.90	23	20%
Tattooing Parlour	Per License	114.00	136.90	23	20%
Kennel	Per License	229.00	275.00	46	20%
Pet and Pet Supplies Store	Per License	114.00	136.90	23	20%
Salvage Yard - Existing (Year 4 and subsequent years)	Per License	462.00	554.80	93	20%
Salvage Yard - Initial (for first 3 years from initial application)	Per License	1,157.00	1,389.41	232	20%
Drain Contracting Company-Drain Layer	Per License	152.00	182.53	31	20%
Drain Layer	Per License	76.00	91.27	15	20%
General Trade Contractor	Per License	76.00	91.27	15	20%



Table 3-8 Cont'd  
Clerk's Services Recommended Fees

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
General Trade Contractor and Retail Supply	Per License	152.00	182.53	31	20%
HVAC Contracting Company-Master Heating Installer	Per License	152.00	182.53	31	20%
Journeyman Plumber	Per License	76.00	91.27	15	20%
Master Heating Installer	Per License	76.00	91.27	15	20%
Master Plumber	Per License	76.00	91.27	15	20%
Plumbing Contracting Company-Master Plumber	Per License	152.00	182.53	31	20%
Septic Tank Contracting Company-Septic Tank Installer	Per License	152.00	182.53	31	20%
SepticTank Installer	Per License	76.00	91.27	15	20%
Driving School Operator	Per License	229.00	275.00	46	20%
Owner's Plate	Per License	19.00	22.82	4	20%
Automobile Dealership (New or Used)	Per License	152.00	182.53	31	20%
Full Service - Specialty Vehicle Restoration and Sale/Rental/Leasing of Used Vehicles	Per License	229.00	275.00	46	20%
Full Service & Sales- Mechanical, Body, Paint Repair and Sale/Rental/Leasing of New/Used Vehicles	Per License	229.00	275.00	46	20%
Limited to Auto Body Shop Paint Interior Repair	Per License	152.00	182.53	31	20%
Limited to Car Wash	Per License	152.00	182.53	31	20%
Limited to Cleaning and Detailing	Per License	152.00	182.53	31	20%
Limited to Mechanical Repair Garage	Per License	152.00	182.53	31	20%
Limited to Other Specialty Repair & Maintenance	Per License	152.00	182.53	31	20%
Limited to Rustproofing	Per License	152.00	182.53	31	20%
Accessible Taxicab Driver	Per License	76.00	156.47	80	106%
Accessible Taxicab Owner-First Accessible Plate	Per License	-	-	-	0%
Accessible Taxicab Owner-Subsequent Plates	Per License	290.00	597.07	307	106%
Limousine Driver	Per License	76.00	156.47	80	106%
Limousine Owner	Per License	300.00	617.65	318	106%
Limousine Tariff Rates	Minimum per hour	43.74	45.05	1	3%
Owner's Plate	Per License	19.00	39.12	20	106%
Taxi Stand Broker	Per License	76.00	156.47	80	106%
Taxi Stand Owner	Per License	76.00	156.47	80	106%
Taxicab Broker	Per License	300.00	617.65	318	106%
Taxicab Driver	Per License	76.00	156.47	80	106%
Taxicab examination	Per License	36.00	74.12	38	106%



Table 3-8 Cont'd  
Clerk's Services Recommended Fees

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Taxicab Owner	Per License	300.00	617.65	318	106%
Taxicab Re-inspection	Per License	36.00	74.12	38	106%
Vehicle Plate Transfer	Per License	76.00	156.47	80	106%
Marriage License		169.00	174.00	5	3%
Marriage Ceremony Town Hall		396.46	408.19	12	3%
Marriage License and Cermony Combined		567.00	583.78	17	3%
Portable Sign Permit		142.00	146.26	4	3%
Sign Variance Application	Flat rate	714.00	735.42	21	3%
Burial Permits		28.00	29.87	2	7%
After Hours Burial Permits		33.00	33.99	1	3%
Commissioning non-Town related documents		30.00	30.90	1	3%
Out-of-Town Death Registration		33.00	33.99	1	3%
Screening Non-Appearance Fee		50.00	51.50	2	3%
Hearing Non-Appearance Fee		100.00	103.00	3	3%
Parking Lots Overnight Permits		50.00	51.50	2	3%
Urban Hen Registration Fee		77.00	79.31	2	3%
Noise Exemption Application		206.00	212.18	6	3%
Property Standards Appeal		206.00	212.18	6	3%
FOI Records Retrieval - Cost per additional box		3.00	5.00	2	67%
FOI Application		5.00	5.15	0	3%
FOI Drawings/Plans		6.00	6.18	0	3%
FOI Records Retrieval		44.00	50.00	6	14%
Off-Site Storage Records Retrieval (1 box)		-	50.00	50	0%
Up to 9 Additional Boxes (each box)		-	5.00	5	0%
Each Additional Box Over 10		-	10.00	10	0%
LCBO Clearance Letter of Non Objection		15.00	15.45	0	3%
LCBO Clearance Letter - New Establishment		127.00	130.81	4	3%
Fence Viewing Request		262.00	269.86	8	3%



## 3.4 Transportation & Public Works

### 3.4.1 Staff Capacity Utilization

Transportation & Public Works service fees included within this review include traffic count data requests, permits (e.g., road occupancy permits, overweight/oversize load permits, etc.), ActiVan advertising and charter fees, and street cleaning, sweeping and flushing fees.

Table 3-5 shows a breakdown of FTE staffing levels by costing category group for activities related to Transportation & Public Works fees. Each year, a total of 2.7 FTEs from the Town's Public Works, Transit, and Transportation departments are allocated to these tasks. Of this total, 1.0 FTE from Transportation is primarily dedicated to permit activities (e.g., overweight permits, road occupancy permits), while 1.7 FTEs from Transit focus mainly on ActiVan-related activities.

Additionally, the Town's street cleaning, sweeping, and flushing fees were included in the scope of the review. However, these have been assessed at a full cost per hourly rate and are not included in Tables 3-9, 3-10, or 3-11.

Table 3-9  
FTEs Utilized Processing Transportation & Public Works Related Fee Activities

Staff Position	FTEs	Traffic Count	ActiVan	Permits	Total Utilized	Total Capacity
Director of Public Works	1.0	-	-	0.0	0.0	0%
Supervisor of Transit	1.0	-	0.3	-	0.3	29%
ActiVan Assistant	1.0	-	0.1	-	0.1	8%
ActiVan Operator	1.0	-	1.0	-	1.0	100%
ActiVan Cleaner	1.0	-	0.3	-	0.3	33%
Director of Transportation	1.0	-	-	0.0	0.0	5%
Supervisor of Transportation	1.0	0.0	-	-	0.0	1%
Traffic Coordinator	1.0	-	-	0.0	0.0	0%
Traffic Technologist	1.0	0.0	-	0.4	0.4	45%
Traffic Analyst	1.0	0.0	-	0.1	0.1	13%
Transportation Planning Coordinator	1.0	0.0	-	-	0.0	1%
Administrative assistant and cross	1.0	0.0	-	0.3	0.3	31%
<b>Total</b>	<b>12.0</b>	<b>0.1</b>	<b>1.7</b>	<b>0.9</b>	<b>2.7</b>	<b>22%</b>

### 3.4.2 Full Cost Assessment and Fee Recommendations

Summarized in Table 3-10 are the full cost of service results from the A.B.C. model for Transportation and Public Works-related fees. The modeled revenue is estimated at



\$215,000, and annual direct, indirect, and capital costs are \$391,000, resulting in an overall cost recovery of 55%. The largest share of the shortfall is related to Activan and Permit-related fees (\$174,000).

**Table 3-10**  
**Transportation and Public Works Related Fees Full Cost Assessment by Costing Category Group (Current Fees)**

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Current Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Traffic Count	7,736	3,939	198	11,873	4,531	38%	(7,342)
Activan	143,481	77,843	4,629	225,953	155,621	69%	(70,332)
Permits	103,484	47,548	2,387	153,418	55,109	36%	(98,310)
<b>Total</b>	<b>254,701</b>	<b>129,331</b>	<b>7,214</b>	<b>391,245</b>	<b>215,261</b>	<b>55%</b>	<b>(175,984)</b>

Recommended fees are presented in Table 3-13 and were established through the full cost assessment, market comparators, and previous fee-setting policies.

Recommended fees would move the traffic count requests and permit-related fees to full cost recovery levels within the market comparators. No increases have been recommended for Activan fees (other than inflationary increases to the charter fee), as there is a desire to keep fees low to encourage the use of the service.

Based on the recommended fees presented in Table 3-13 and average historical application volumes, annual revenues are presented in Table 3-11. Annual revenues are anticipated to increase by \$106,000 (+49%) from \$215,000 to \$321,000.

Furthermore, Figure 3-12 illustrates the per-application costs and revenues for the Town's street cleaning, sweeping, and flushing fees.

**Table 3-11**  
**Transportation and Public Works Related Fees Full Cost Assessment by Costing Category Group (Recommended Fees)**

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Recommended Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Traffic Count	7,736	3,939	198	11,873	11,873	100%	-
Activan	143,481	77,843	4,629	225,953	155,621	69%	(70,332)
Permits	103,484	47,548	2,387	153,418	153,422	100%	3
<b>Total</b>	<b>254,701</b>	<b>129,331</b>	<b>7,214</b>	<b>391,245</b>	<b>320,916</b>	<b>82%</b>	<b>(70,329)</b>



**Table 3-12**  
**Street Cleaning, Sweeping and Flushing Fees Full Cost Assessment by Type**

Description	Per Application Costs				Current Fees		Recommended Fees	
	Direct Costs	Indirect	Capital	Total	Current Fee (per 3 hour)	Cost Recovery %	Recommended Fee (per 3 hours)	Cost Recovery %
Spillage or Tracking Cleanup Work for Others	550	241	16	806	<b>704</b>	<b>87%</b>	<b>704</b>	<b>87%</b>
Street Cleaning, Scraping or Debris Removal. Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes sweeping or flushing)	805	241	26	1,072	<b>1,303</b>	<b>122%</b>	<b>1,303</b>	<b>122%</b>
Street Cleaning, Scraping or Debris Removal. After hours and Weekends, Minimum 3 hr fee (excludes sweeping or flushing)	970	241	26	1,237	<b>2,048</b>	<b>166%</b>	<b>2,048</b>	<b>166%</b>
Street Flushing Monday to Friday 7:00 to 15:00, Minimum 3 hr fee	782	241	21	1,043	<b>745</b>	<b>71%</b>	<b>745</b>	<b>71%</b>
Street Flushing After hours and Weekends, Minimum 3 hr fee	946	241	21	1,208	<b>1,117</b>	<b>92%</b>	<b>1,117</b>	<b>92%</b>
Street Sweeping Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes flushing)	805	241	26	1,072	<b>1,117</b>	<b>104%</b>	<b>1,117</b>	<b>104%</b>
Street Sweeping After hours and Weekends, Minimum 3 hr fee (excludes flushing)	970	241	26	1,237	<b>1,676</b>	<b>135%</b>	<b>1,676</b>	<b>135%</b>



**Table 3-13  
Transportation and Public Works Recommended Fees**

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Road Occupancy (Disposal Container & Construction Supplies) Damage Deposit		549.20	565.68	16.48	3%
Road Occupancy (Disposal Container & Construction Supplies)		116.64	325.00	208.36	179%
Road Occupancy (Disposal Container & Construction Supplies) Late Fee		233.29	650.00	416.71	179%
Traffic Accident Data	Per location	63.08	188.94	125.86	200%
Traffic Count Data	Per location	62.46	140.02	77.56	124%
Traffic Data or Analysis	Per hour	128.73	132.59	3.86	3%
Traffic Analysis Fee - Film Production	Per hour	128.73	132.59	3.86	3%
Construction Markers/cones-rental	Each per day	6.08	6.26	0.18	3%
Construction Signs/barricades - rental	Each per day	5.06	5.21	0.15	3%
Load Exemption Permit (Annual or Simple)	Adm. Fee	161.76	200.00	38.24	24%
Load Exemption Permit (Complex)	Adm. Fee	161.76	300.00		
Oversize/Overweight Permit	Adm. Fee	372.03	400.00	27.97	8%
Single Trip Oversize/Overweight Permit	Adm.Fee	168.05	250.00	81.95	49%
Spillage or Tracking Cleanup Work for Others	Per Hr./per Veh.	234.82	241.86	7.04	3%
Street Cleaning, Scraping or Debris Removal. Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes sweeping or flushing)	\$/hr	434.42	447.45	13.03	3%
Street Cleaning, Scraping or Debris Removal. After hours and Weekends, Minimum 3 hr fee (excludes sweeping or flushing)	\$/hr	682.66	703.14	20.48	3%
Street Flushing After hours and Weekends, Minimum 3 hr fee	\$/hr	372.36	383.53	11.17	3%
Street Flushing Monday to Friday 7:00 to 15:00, Minimum 3 hr fee	\$/hr	248.24	255.69	7.45	3%
Street Sweeping Monday to Friday 7:00 to 15:00, Minimum 3 hr fee (excludes flushing)	\$/hr	372.36	383.53	11.17	3%
Street Sweeping After hours and Weekends, Minimum 3 hr fee (excludes flushing)	\$/hr	558.54	575.30	16.76	3%



Table 3-13 Cont'd  
Transportation and Public Works Recommended Fees

Description	Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
ActiVan Media Rate: Exterior Display (70"x 21") - 4 Weeks		250.00	250.00	-	0%
ActiVan Media Rates: Interior Display (35" x 11") - 4 Weeks		40.00	40.00	-	0%
ActiVan Media Rates: Interior Display (35" x 11" - 12 Weeks		114.00	114.00	-	0%
ActiVan Media Rates: Interior Display (35" x 11") - 24 Weeks		216.00	216.00	-	0%
ActiVan Media Rates: Interior Display (35" x 11" -48 Weeks		384.00	384.00	-	0%
ActiVan Media Rates: Interior Super Card (70"x 11") 4 Weeks		75.00	75.00	-	0%
ActiVan Media Rates: Interior Super Card (70"x11") 12 Weeks		214.00	214.00	-	0%
ActiVan Media Rates: Interior Super Card (70"x11") 24 Weeks		405.00	405.00	-	0%
ActiVan Media Rates: Interior Super Card (70"x11')48 Weeks		720.00	720.00	-	0%
Steeles Avenue Transit Shelter	Per four week period	720.00	720.00	-	0%
ActiVan Charter Rental (Driver and Vehicle included)	Per Hour (Minimum 3 hours)	59.11	60.88	1.77	3%



## 3.5 Fire Services

---

### 3.5.1 Staff Capacity Utilization

Fire service fees include fees for fire safety inspections, fire watch, open air burning offenses and other miscellaneous administrative fees. Miscellaneous fees include file search/compliance letters, burn permits incident reports, etc.

Table 3-14 provides a breakdown of utilized FTEs by costing category group. Each year, a total of 0.8 FTEs from the Fire Department are allocated to these tasks. This low level of annual involvement is a result of the activities related to fees not being the primary role of the Fire Department staff at the Town.

Table 3-14  
FTEs Utilized Processing Fire Services Related Fee Activities

Staff Position	FTEs	Fire Safety Inspections	Fire Watch	Open Air Burning Offense	Other	Total Utilized	Total Capacity
Administration Coordinator	1.0	0.0	0.0	0.0	0.1	0.1	11%
Fire Prevention Officer	1.0	0.1	-	-	0.1	0.2	19%
Fire Inspector	1.0	0.0	-	-	0.1	0.1	13%
Fire Fighter	29.0	-	0.0	0.1	0.2	0.4	1%
<b>Total</b>	<b>44.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.5</b>	<b>0.8</b>	<b>2%</b>

### 3.5.2 Full Cost Assessment and Fee Recommendations

Summarized in Table 3-15 are the full cost of service results from the A.B.C. model for Fire Services. The modeled revenue is estimated at \$172,000, and annual direct, indirect, and capital costs total \$176,000, resulting in an overall cost recovery of 97%. As these fees are currently recovering close their full cost of service the only recommendation has been to increase the commercial burn permit fees. No further fee recommendations (other than inflationary increases) have been made.



Table 3-15  
Fire Services Related Fees Full Cost Assessment by Costing Category Group (Current Fees)

Description	Direct Cost	Indirect Cost	Capital Costs	Annual Costs	Recommended Fees		
					Annual Revenue	Cost Recovery %	Surplus/ (Deficit)
Fire Safety Inspections	27,778	7,775	510	36,063	31,684	88%	(4,379)
Fire Watch	6,588	2,028	138	8,754	14,790	169%	6,036
Fireworks Permits	3,637	1,127	65	4,829	4,713	98%	(116)
Open Air Burning Offense	25,365	7,662	829	33,856	14,752	44%	(19,104)
Burn Permits	3,518	1,127	73	4,717	10,133	215%	5,416
Preventable False Alarms	15,868	4,793	518	21,180	25,822	122%	4,642
Response/Standby	24,925	7,593	866	33,384	46,092	138%	12,708
Other	25,922	7,249	488	33,659	28,648	85%	(5,011)
<b>Total</b>	<b>133,601</b>	<b>39,356</b>	<b>3,485</b>	<b>176,441</b>	<b>176,633</b>	<b>100%</b>	<b>191</b>



**Table 3-16  
Fire Services Recommended Fees**

Description		Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
File Search /Compliance Letter		Per hour	106.00	109.18	3.18	3%
Fire Route Determination		Per hour	226.00	232.78	6.78	3%
Incident Report		Per hour	100.00	103.00	3.00	3%
Occupant Load Determination		Per hour	226.00	232.78	6.78	3%
Requested Fire Safety Inspections		Inspection - 1st hour	220.00	226.60	6.60	3%
Requested Fire Safety Inspections		Inspection - Each additional hour	220.00	226.60	6.60	3%
Requested Fire Safety Inspections		Report preparation - per hour	127.00	130.81	3.81	3%
Town Business License Inspection		Inspection - per hour	220.00	226.60	6.60	3%
Fire Safety Plan		Inspection - per hour	220.00	226.60	6.60	3%
Care Occupany Inspection		Inspection - per hour	220.00	226.60	6.60	3%
Liquor License Inspection		Inspection - per hour	220.00	226.60	6.60	3%
Support Vehicle/Crew		Per hour	341.00	351.23	10.23	3%
Tanker Crew		Per hour	453.00	466.59	13.59	3%
Fireworks Display - Large / Pyrotechnics	permit issued	for one hour. Additional hours charge the fire safety inspection fee	253.00	260.59	7.59	3%
Film Production Pyrotechnics	permit issued	for one hour. Additional hours charge the fire safety inspection fee	-	260.59	260.59	n/a
First Offence	Open Air Burning - No Permit/ Contravention of Permit	plus full cost of response	-	-	-	n/a
Second Offence	Open Air Burning - No Permit/ Contravention of Permit	plus full cost of response	106.00	109.18	3.18	3%
Third Offence	Open Air Burning - No Permit/ Contravention of Permit	plus full cost of response	211.00	217.33	6.33	3%
Fourth Offence	Open Air Burning - No Permit/ Contravention of Permit	plus full cost of response	475.00	489.25	14.25	3%



Table 3-16 Cont'd  
Fire Services Recommended Fees

Description		Units	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Commercial	Permit to Conduct Open Air Burning		259.00	525.00	266.00	103%
Recreational	Permit to Conduct Open Air Burning		26.00	26.78	0.78	3%
First Repeat Offence	Preventable False Alarm	plus full cost of response	475.00	489.25	14.25	3%
Second Repeat Offence	Preventable False Alarm	plus full cost of response	633.00	651.99	18.99	3%
Pumper Crew - 1 officer, 3 firefighters	Fire Watch/Standby Charges		681.00	701.43	20.43	3%
Support Vehicle/Crew - 2 firefighters	Fire Watch/Standby Charges		341.00	351.23	10.23	3%
Tanker Crew - 2 firefighters	Fire Watch/Standby Charges		454.00	467.62	13.62	3%
Emergency Response	Fire Watch/Standby Charges		Full Cost	Full Cost	n/a	n/a



## 3.6 Information Services

The scope of this review regarding Information Services is limited to their GIS mapping and printing fees. These fees have low application volumes, and therefore, a capacity utilization analysis has not been prepared. Similar to the fees for street cleaning, sweeping, and flushing, these fees are assessed on a per-application basis.

### 3.6.1 Full Cost Assessment and Fee Recommendations

Table 3-17 summarizes the full cost of service results from the A.B.C. model for Information Services fees. On average, current fees are recovering 92% of their costs. Additionally, it is noted that no overhead costs have been allocated to these application types because Information Services is an overhead department, and within the A.B.C. model, there is no reallocation of overhead costs between departments.

Table 3-17  
Information Services Related Fees Full Cost Assessment by Costing Category Group  
(Current Fees)

Description	Charging Parameter	Per Application Costs				Current Fees	
		Direct Costs	Indirect	Capital	Total	Current Fee	Cost Recovery %
Orthophoto - Digital Image	per 1 km x 1km	25.11	n/a Overhead Department	0.56	25.67	52.79	206%
GIS Data Layers (Basic)	per dataset	81.59		1.83	83.42	131.97	158%
GIS Data Layers (Detailed, i.e. Address, Contours)	per 1 km x 1km	81.59		1.83	83.42	52.79	63%
Basic Map - Digital image Export (.jpg/.pdf)	Each	25.11		0.56	25.67	15.84	62%
Standard Size	8.5" x 11", 11" x 17"	81.59		1.83	83.42	15.84	19%
Oversized	24" x 36", 36" x 48"	81.59		1.83	83.42	31.67	38%
Standard Size	8.5" x 11", 11" x 17"	81.59		1.83	83.42	31.67	38%
Oversized	24" x 36", 36" x 48"	81.59		1.83	83.42	63.35	76%
Custom Mapping	Per hour (1 hour minimum)	75.316408		1.69	77.00	131.97	171%

Based on the fee recommendations presented in Table 3-19, average cost recovery levels would increase from 92% to 95%. Cost recovery levels by application type are detailed in Table 3-18. Fee increases (excluding inflationary increases) have been concentrated on those fees that are currently under recovering their costs (i.e., Basic Map – Digital Image Exports, and the Standard and Oversized printed map requests). These fees have been moved within market comparators (below full cost recovery levels) resulting in approximately a 10% increase above current fees.



**Table 3-18**  
**Information Services Related Fees Full Cost Assessment by Costing Category Group**  
**(Current Fees)**

Description	Charging Parameter	Per Application Costs				Recommended Fees	
		Direct Costs	Indirect	Capital	Total	Recommended Fee	Cost Recovery %
Orthophoto - Digital Image	per 1 km x 1km	25.11	n/a Overhead Department	0.56	25.67	52.79	206%
GIS Data Layers (Basic)	per dataset	81.59		1.83	83.42	131.97	158%
GIS Data Layers (Detailed, i.e. Address, Contours)	per 1 km x 1km	81.59		1.83	83.42	52.79	63%
Basic Map - Digital image Export (.jpg/.pdf)	Each	25.11		0.56	25.67	17.5	68%
Standard Size	8.5" x 11", 11" x 17"	81.59		1.83	83.42	17.5	21%
Oversized	24" x 36", 36" x 48"	81.59		1.83	83.42	35	42%
Standard Size	8.5" x 11", 11" x 17"	81.59		1.83	83.42	35	42%
Oversized	24" x 36", 36" x 48"	81.59		1.83	83.42	70	84%
Custom Mapping	Per hour (1 hour minimum)	75.316408		1.69	77.00	131.97	171%



**Table 3-19  
Information Services Recommended Fees**

Description	Units	Type	Current Fee (2025\$)	Recommended Fee (2026\$)	Change (\$)	Change (%)
Orthophoto - Digital Image	per 1 km x 1km	Digital Products	52.79	54.37	1.58	3%
GIS Data Layers (Basic)	per dataset	Digital Products	131.97	135.93	3.96	3%
GIS Data Layers (Detailed, i.e. Address, Contours	per 1 km x 1km	Digital Products	52.79	54.37	1.58	3%
Basic Map - Digital image Export (.jpg/.pdf)	Each	Digital Products	15.84	17.50	1.66	10%
Standard Size	8.5" x 11", 11" x 17"	Paper Products (Black and White)	15.84	17.50	1.66	10%
Oversized	24" x 36", 36" x 48"	Paper Products (Black and White)	31.67	35.00	3.33	11%
Standard Size	8.5" x 11", 11" x 17"	Paper Products (Colour)	31.67	35.00	3.33	11%
Oversized	24" x 36", 36" x 48"	Paper Products (Colour)	63.35	70.00	6.65	10%
Custom Mapping	Per hour (1 hour minimum)	Service	131.97	135.93	3.96	3%



# Chapter 4

## Conclusion



## 4. Conclusion

Summarized in this technical report is the legislative context for the imposition of user fees, the methodology undertaken, A.B.C. model results, the associated full cost recovery, and fee structure recommendations. The cost recovery levels, based on recommended fees, vary by service area dependent on contributing factors such as market competitiveness, full costs, and policy decisions.

The intent of this review is to provide the Town with a recommended fee structure, for Council's consideration, to appropriately recover the service costs from benefiting parties. The recommended user fees would generate an additional \$186,000 in annual revenue, improving cost recovery from 71% to 86% across all services. As noted earlier, the cost recovery levels of the recommended are presented in 2025 dollar values, while all fee recommendations have been presented in 2026 values for implementation in January

While the recommended fees have been reviewed with staff, ultimately the Town will determine the timing of implementation and phasing of fee recommendations to achieve cost recovery and policy objectives. Furthermore, it is also recommended that where new user fees are being imposed or significant changes to current user fees are recommended, that specific user groups are consulted with to understand potential impacts on constituents and the provision of the services, as the Town sees fit. It is imperative that Town staff monitor the impacts of user fees on different user groups to ensure an appropriate balance is struck between improving user fee cost recovery levels and meeting service delivery objectives.