

## Attachment 2 - Average Annual Development Application Volumes by Type

Costing Categories	Volumes <sup>1</sup>	
	2016 Review	2021 Review
Re-Zoning - Residential	36	31
Section 37: Re-Zoning (Res, Non-Res, Mixed, OPA/ZBA)	66	73
Re-Zoning - Non-Residential	11	14
Re-Zoning - Mixed Use	58	46
Site Plan - Residential	58	68
Site Plan - Non-Residential	100	73
Site Plan - Mixed Use	113	70
Site Plan Amendment	26	12
Removal of H	5	5
Part Lot Control	13	13
Minor Variance	3,024	3,414
Consent	339	336
OPA/Re-Zoning Combo	33	40
Subdivision/Rezoning	15	13
Condominium - New	72	64
Condominium Conversion	0	2
Condominium - New Common Elements/Vacant Land	7	7
Condominium - Amendment	5	2

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<sup>1</sup> The 2016 Review is based on application volumes from 2012-2014. The 2021 Review is based on application volumes from 2017-2020.

### Attachment 3 - Development Application Fee Structure Recommendations

Application Type	Current Fees (2022)	New Fees*	Percentage Change
<b><u>Re-Zoning Residential</u></b>			
Base Fee	45,258	45,258	0%
Variable Fee (\$/sq.m. over 500 sq.m.)	9.41	8.19	-13%
<b><u>Re-Zoning Non-Residential</u></b>			
Base Fee	45,258	45,258	0%
Variable Fee (\$/sq.m. over 500 sq.m.)	7.79	6.78	-13%
<b><u>Re-Zoning Mixed Use (&lt;=100,000 sq.m.)</u></b>			
Base Fee	45,258	45,258	0%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Residential)	9.41	8.19	-13%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Non-Residential)	7.79	6.78	-13%
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	4.96	4.31	-13%
<b><u>Re-Zoning Mixed Use (100,000+ sq.m.)</u></b>			
Base Fee	45,258	45,258	0%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Residential)	9.41	-	-
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Non-Residential)	7.79	-	-
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	4.96	-	-
Mixed Use Variable Fee (\$/sq.m. over 500 sq.m.)	-	4.56	-
<b><u>OPA / Re-Zoning Combo - Residential</u></b>			
Base Fee	42,995	45,258	5%
Variable Fee (\$/sq.m. over 500 sq.m.)	8.46	9.83	16%
<b><u>OPA / Re-Zoning Combo - Non-Residential</u></b>			
Base Fee	42,995	45,258	5%
Variable Fee (\$/sq.m. over 500 sq.m.)	7.53	8.14	8%

Application Type	Current Fees (2022)	New Fees*	Percentage Change
<b><u>OPA / Re-Zoning Combo - Mixed Use (&lt;=100,000 sq.m.)</u></b>			
Base Fee	31,681	33,348	5%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Residential)	8.46	9.83	16%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Non-Residential)	7.53	8.14	8%
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	3.13	5.18	65%
<b><u>OPA / Re-Zoning Combo - Mixed Use (100,000+ sq.m.)</u></b>			
Base Fee	31,681	33,348	5%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Residential)	8.46	-	-
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Non-Residential)	7.53	-	-
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	3.13	-	-
Mixed Use Variable Fee (\$/sq.m. over 500 sq.m.)	-	4.61	-
<b><u>Official Plan Amendment</u></b>			
	60,511	119,105	97%
<b>Legal Services Fee for Section 37: Re-Zoning (Res, Non-Res, Mixed, OPA/ZBA)</b>			
	16,961	15,418	-9%
<b><u>Site Plan - Residential</u></b>			
Base Fee	23,091	23,091	0%
Variable Fee (\$/sq.m.) 0-500 sq.m.	-	-	-
500-700 sq.m.	16.28	12.30	-24%
700-1,400 sq.m.	12.59	9.51	-24%
1,400-4,400 sq.m.	8.17	6.17	-24%
>4,400 sq.m.	4.06	3.07	-24%
<b><u>Site Plan - Non-Residential</u></b>			
Base Fee	23,091	23,091	0%
Variable Fee (\$/sq.m. over 500 sq.m.)	7.66	5.79	-24%

Application Type	Current Fees (2022)	New Fees*	Percentage Change
<b><u>Site Plan - Mixed Use</u></b>			
Base Fee	23,091	23,091	0%
Primary Use Variable Fee (\$/sq.m.) (Residential)			
0-500 sq.m.	-	-	-
500-700 sq.m.	16.28	12.30	-24%
700-1,400 sq.m.	12.59	9.51	-24%
1,400-4,400 sq.m.	8.17	6.17	-24%
>4,400 sq.m.	4.06	3.07	-24%
Primary Use Variable Fee (\$/sq.m.) (Non-Residential)	7.66	5.79	-24%
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	5.24	3.96	-24%
<b><u>Site Plan Amendment</u></b>	23,091	31,091	35%
<b><u>Removal of H</u></b>	23,155	43,262	87%
<b><u>Part Lot Control Exemption</u></b>			
Base Fee	9,617	15,840	65%
Variable Fee (\$/proposed lot)	621	1,023	65%
<b><u>Minor Variance</u></b>			
Additions/Alterations to existing dwellings (3 or less units)	1,717	2,431	42%
Residential dwellings with 3 units or less	3,859	5,465	42%
All other uses	4,995	7,073	42%
<b><u>Consent (Applications)</u></b>			
Severance (Number of Base fees charged)	6,223	9,855	58%
Fee for each additional lot created (>1)	5,053	8,002	58%
Multiple lot additions for the creation of one or more new lots (per existing lot)	-	4,927	-
Validation of title, leases, mortgage discharge, lot additions	1,753	2,776	58%
Committee of Adjustment Research Request Fee – 500 m radius	150	150	0%

<b>Application Type</b>	<b>Current Fees (2022)</b>	<b>New Fees*</b>	<b>Percentage Change</b>
Committee of Adjustment Research Request Fee – 1000 m radius	300	300	0%
Research and Information Fee	120	135	12.5%
<b><u>Subdivision / Rezoning</u></b>			
Base Fee	57,704	62,359	8%
Variable Fee (\$ / lot)	2,090	3,125	50%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Residential)	9.41	8.19	-13%
Primary Use Variable Fee (\$/sq.m. over 500 sq.m.) (Non-Residential)	7.79	6.78	-13%
Secondary Use Variable Fee (\$/sq.m. over 500 sq.m.)	4.96	4.31	-13%
<b><u>Subdivision</u></b>			
Base Fee	57,704	62,359	8%
Variable Fee (\$/lot)	2,090	3,125	50%
<b><u>Condominium - New</u></b>			
Base Fee	10,183	10,183	0%
Variable Fee (\$/unit)	28.16	27.30	-3%
<b><u>Condominium - Rental Conversion</u></b>	17,065	22,100	30%
<b><u>Condominium - New Common Elements / Vacant land</u></b>	14,331	21,433	50%
<b><u>Condominium Amendment</u></b>	4,380	6,198	42%
<b><u>Pre-Application Consultation</u></b>			
Non-Refundable Deposit for Development Proposals (OPA, ZBA, SB, SA)	-	700	-

\*In accordance with the City's User Fee Policy fees will be adjusted January 1st for inflation

#### Attachment 4 - Cost Recovery by Development Application Type

Costing Categories	Average Annual Volume	Cost Recovery Summary (2022\$)						
		Average per Application			Annual Total			
		Revenue <sup>1,3</sup>	2021 Study Costs	Surplus/ (Deficit)	Revenue <sup>3</sup>	2021 Study Costs	Surplus/ (Deficit)	
Re-Zoning - Residential	31	167,977	194,008	(26,031)	5,207,288	6,014,243	(806,955)	
Section 37: Re-Zoning (Res, Non-Res, Mixed, OPA/ZBA) <sup>2</sup>	73	16,961	43,948	(26,988)	1,242,357	3,219,217	(1,976,860)	
Re-Zoning - Non-Residential	14	211,592	219,909	(8,317)	2,909,396	3,023,750	(114,354)	
Re-Zoning - Mixed Use (<=100,000 sq.m.)	42	306,831	232,247	74,584	12,963,614	9,812,441	3,151,173	
Re-Zoning - Mixed Use (100,000+ sq.m.)	4	1,866,076	969,056	897,019	7,464,303	3,876,225	3,588,078	
Site Plan - Residential	68	81,176	90,327	(9,151)	5,519,948	6,142,211	(622,263)	
Site Plan - Non-Residential	73	81,319	77,102	4,217	5,915,956	5,609,146	306,810	
Site Plan - Mixed Use	70	154,692	89,354	65,338	10,789,763	6,232,420	4,557,344	
Site Plan Amendment	12	23,091	31,091	(8,000)	265,544	357,546	(92,002)	
Removal of H	5	23,155	43,262	(20,107)	123,417	230,587	(107,170)	
Part Lot Control	13	23,230	38,267	(15,037)	301,990	497,469	(195,479)	
Minor Variance	3,414	2,932	4,152	(1,220)	10,008,213	14,173,774	(4,165,560)	
Consent (Applications) Severance (Number of Base fees charged)	336	5,495	9,855	(4,359)	1,843,713	3,306,206	(1,462,493)	
OPA/Re-Zoning Combo (Res, Non-Res, Mixed Use)	35	228,796	273,041	(44,245)	8,007,853	9,556,429	(1,548,576)	
OPA/Re-Zoning - Mixed Use (100,000+ sq.m.)	5	1,590,378	1,002,761	587,617	7,951,891	5,013,805	2,938,085	
Subdivision/Rezoning	13	90,096	315,722	(225,626)	1,193,773	4,183,312	(2,989,539)	
Condominium - New	64	16,956	16,748	208	1,085,191	1,071,887	13,303	
Condominium - New Common Elements/Vacant Land	7	14,331	21,433	(5,035)	103,900	155,386	(51,486)	
Condominium Conversion	2	17,065	22,100	(7,102)	25,597	33,149	(7,552)	
Condominium - Amendment	2	4,380	6,198	(1,818)	7,665	10,846	(3,181)	
					<b>Total</b>	<b>82,931,371</b>	<b>82,520,049</b>	<b>441,322</b>

1. Based on 2017-2020 average application characteristics.

2. 2021 Study Costs reflect the full cost of service; however, revenue reflects recovery for Legal Services' costs only.

3. Based on the current fee schedule (in 2022\$).

## Attachment 5 - Direct, Indirect and Capital Costs

### Direct Costs:

- Salaries (wages and benefits, including overtime)
- Materials and supplies, e.g. maintenance items, office supplies, utilities etc.
- Equipment, e.g. Furniture, machinery, replacement parts, etc.
- Services and rents, e.g. Insurance, contracted services, rental charges, etc.
- Interdivisional charges (e.g. Expenses for use or consumption of goods or services provided by centralized support divisions)
- Other expenditures, e.g. Bank service charges, interest charges etc.

### Indirect costs:

#### 1. Program Support Costs

- a. Internal Program Support includes direct support business units contained within divisions that provide services to that division.
- b. External Program Support includes support at the Corporate level such as Purchasing & Materials Management, Pension, Payroll & Employee Benefits, I & T, Human Resources etc.

#### 2. Corporate Managed Items. This is a component of the development fee model that includes:

- a. Program Related Expenditures Funded by Reserve Funds such as: Retiree benefits, WSIB, sick leave benefits, Long Term Disability benefits, and insurance expenditures;
- b. Unfunded Employee Benefits Liability i.e. future employee benefit and insurance cost incurred in the current year; and
- c. Operating Expenditures Recorded in Capital Budget include program expenditures budgeted and recorded in capital funding's General Ledger which do not meet the Public Sector Accounting Board Tangible Capital Assets requirements. They are considered operating, and re-classified to operating costs.

### Capital Costs:

Capital costs in the form of amortization costs of capital assets were updated with data from Corporate Accounting for Planning Division facilities and facilities occupied by other business units involved in processing Planning applications.

## Attachment 6 - Fee Impact and Municipal Comparisons

The following 4 Tables provide the current and proposed fees in comparison to other municipalities in Ontario using samples of development application types rather than a comparison of fee schedules as each municipality's fee schedules have different components. The municipalities included in the comparison represent jurisdictions that have undertaken cost recovery planning fee reviews and have adopted varying degrees of cost recovery within their fee schedules. The impact of the cost recovery fee structure for the sample development applications indicates that the City of Toronto fees would be similar to those in other Ontario municipalities.

The majority of large GTA municipalities are still functioning within green-field development patterns, unlike the City which is operating almost exclusively in a post-green-field or infill development environment. It is noted that some planning application types (e.g. Site Plan Control, Rezoning, etc.) are more effort intensive for infill development environments.

**NOTE:** All data included in these tables, excluding recommended City of Toronto application fees, is current as of December 2021. These tables do not reflect updated Development Charges.

**Table 1 – 24,500 m<sup>2</sup> Mixed Use Rezoning and Site Plan**

Rank	Municipality	Application Fees (\$)			Development Charges (\$)	Total (\$)	Planning Fees - % of Total
		Rezoning	Site Plan	Building Permit			
1	City of Vaughan	63,264	127,792	490,965	29,755,858	30,437,879	0.6%
2	City of Markham	59,054	637,371	544,683	26,955,693	28,196,801	2.5%
3	City of Mississauga	240,395	96,880	472,723	25,737,438	26,547,436	1.3%
4	Town of Richmond Hill	16,966	167,394	515,544	24,452,198	25,152,102	0.7%
5	City of Brampton	93,807	88,232	428,819	24,503,354	25,114,212	0.7%
6	Town of Oakville	49,496	74,187	567,294	18,839,108	19,530,085	0.6%
7	City of Toronto (Current)	260,351	131,266	425,347	16,258,204	17,075,168	2.3%
8	City of Toronto (Proposed)	232,448	105,446	425,347	16,258,204	17,021,444	2.0%
9	City of Burlington	134,411	50,594	418,439	15,267,171	15,870,614	1.2%
10	Town of Whitby	29,008	78,419	498,525	14,519,024	15,124,975	0.7%
11	City of Pickering	78,503	96,200	350,849	14,073,767	14,599,318	1.2%
12	City of Hamilton	62,483	57,700	402,701	9,742,687	10,265,571	1.2%
13	City of Ottawa	19,550	43,469	290,087	6,404,628	6,757,734	0.9%

	Current	Proposed	Difference
Rezoning	\$ 260,351	\$ 232,448	\$ (27,903)
Site Plan	\$ 131,266	\$ 105,446	\$ (25,820)
<b>Total</b>	<b>\$ 391,617</b>	<b>\$ 337,894</b>	<b>\$ (53,724)</b>



**Table 2 – 300 Residential Unit Condominium and Site Plan**

Rank	Municipality	Application Fees (\$)			Development Charges (\$)	Total (\$)	Planning Fees - % of Total
		Site Plan	Plan of Condominium	Building Permit			
1	City of Vaughan	125,136	33,082	513,700	20,747,700	21,419,617	0.7%
2	City of Markham	687,144	51,185	571,391	18,062,850	19,372,570	3.8%
3	City of Mississauga	65,553	31,005	485,356	18,146,688	18,728,602	0.5%
4	City of Brampton	90,713	9,783	440,457	17,152,832	17,693,785	0.6%
5	Town of Richmond Hill	32,768	615,152	537,529	15,555,900	16,741,349	3.9%
6	City of Toronto (Current)	143,643	18,631	446,048	14,266,200	14,874,552	1.1%
7	City of Toronto (Proposed)	114,215	18,373	446,048	14,266,200	14,844,836	0.9%
8	Town of Oakville	60,888	328,418	571,892	12,320,454	13,281,652	2.9%
9	Town of Whitby	69,581	14,337	499,904	9,597,750	10,181,572	0.8%
10	City of Pickering	91,370	17,340	351,162	9,440,250	9,900,122	1.1%
11	City of Burlington	51,533	7,168	407,850	9,148,236	9,614,786	0.6%
12	City of Hamilton	57,130	40,610	408,440	8,867,400	9,373,580	1.0%
13	City of Ottawa	48,299	19,096	296,990	6,279,450	6,643,835	1.0%

	Current	Proposed	Difference
Site Plan	\$ 143,643	\$ 114,215	\$ (29,428)
Condominium	\$ 18,631	\$ 18,373	\$ (258)
<b>Total</b>	<b>\$ 162,274</b>	<b>\$ 132,588</b>	<b>\$ (29,686)</b>

**Table 3 – 100 Residential Unit Rezoning and Subdivision**

Rank	Municipality	Application Fees (\$)			Development Charges (\$)	Total (\$)	Planning Fees - % of Total
		Plan of Subdivision	Rezoning	Building Permit			
1	City of Vaughan	143,764	51,532	337,500	12,730,900	13,263,695	1.5%
2	City of Markham	398,376	58,679	330,120	11,063,300	11,850,475	3.9%
3	City of Mississauga	77,384	140,658	322,200	10,754,752	11,294,994	1.9%
4	City of Brampton	28,987	15,125	280,980	10,516,633	10,841,725	0.4%
5	City of Toronto (Proposed)	374,859	188,583	314,088	9,607,100	10,484,630	5.4%
6	City of Toronto (Current)	266,704	209,933	314,088	9,607,100	10,397,825	4.6%
7	Town of Richmond Hill	73,108	16,966	294,120	9,288,500	9,672,694	0.9%
8	Town of Oakville	75,738	20,638	314,100	8,419,651	8,830,127	1.1%
9	Town of Whitby	129,769	28,712	358,740	6,204,600	6,721,821	2.4%
10	City of Burlington	122,232	16,224	317,880	5,932,141	6,388,477	2.2%
11	City of Pickering	80,325	50,865	252,000	5,866,300	6,249,490	2.1%
12	City of Hamilton	62,730	27,555	293,104	5,719,400	6,102,789	1.5%
13	City of Ottawa	74,067	19,550	199,563	4,279,100	4,572,280	2.0%

	Current	Proposed	Difference
Subdivision	\$ 266,704	\$ 374,859	\$ 108,155
Rezoning	\$ 209,933	\$ 188,583	\$ (21,350)
<b>Total</b>	<b>\$ 476,637</b>	<b>\$ 563,442</b>	<b>\$ 86,805</b>

**Table 4 – 10,000 m<sup>2</sup> Industrial Rezoning and Site Plan**

Rank	Municipality	Application Fees (\$)			Development Charges (\$)	Total (\$)	Planning Fees - % of Total
		Rezoning	Site Plan	Building Permit			
1	City of Vaughan	19,807	46,776	111,700	4,295,600	4,473,883	1.5%
2	City of Markham	58,679	147,744	140,800	3,904,000	4,251,223	4.9%
3	Town of Richmond Hill	16,966	19,143	160,200	3,278,700	3,475,009	1.0%
4	City of Mississauga	70,562	51,874	140,200	2,852,008	3,114,644	3.9%
5	City of Hamilton	116,740	48,960	125,200	2,516,600	2,807,500	5.9%
6	Town of Oakville	33,514	79,438	169,000	2,462,668	2,744,620	4.1%
7	City of Brampton	23,968	27,213	114,300	2,488,500	2,653,981	1.9%
8	City of Burlington	33,030	21,658	113,481	2,024,268	2,192,437	2.5%
9	Town of Whitby	28,712	64,378	155,100	1,739,250	1,987,440	4.7%
10	City of Pickering	20,215	40,470	105,000	1,623,198	1,788,883	3.4%
11	City of Toronto (Current)	119,263	95,861	152,700	127,014	494,838	43.5%
12	City of Toronto (Proposed)	109,668	78,096	152,700	127,014	467,478	40.2%
13	City of Ottawa	19,550	43,469	92,570	183,936	339,525	18.6%

	Current	Proposed	Difference
Site Plan	\$ 95,861	\$ 78,096	\$ (17,765)
Rezoning	\$ 119,263	\$ 109,668	\$ (9,595)
<b>Total</b>	<b>\$ 215,124</b>	<b>\$ 187,764</b>	<b>\$ (27,360)</b>

## Attachment 7 – Pre-Application Consultation Fee Comparisons

Municipality	PAC Requirement	Application Type						Fee/Deposit
		OPA	ZBA	SP	SUB	Condo	Other	
<b>Ontario</b>								
Ottawa	Mandatory	x	x	x	x	x	x	\$660
Vaughan	Mandatory	x	x	x	x	x		\$1,522
Markham	Mandatory with exemptions	x	x	x	x		x	\$775
Hamilton	Mandatory	x	x	x	x	x		\$1,205
Mississauga	Mandatory	x	x	x	x	x		\$328
Brampton	Mandatory	x	x	x	x	x		\$472
Ajax	Mandatory	x	x	x	x	x		\$600
Whitby	Mandatory	x	x	x	x	x		\$592
Oshawa	Mandatory	x	x	x	x	x		\$1,126
Oakville	Mandatory	x	x	x	x	x		\$311
Pickering	Mandatory	x	x	x	x	x		\$310
Georgina	Mandatory	x	x	x	x	x		\$768
Whitchurch-Stouffville	Mandatory	x	x	x	x	x	x	\$534
Caledon	Mandatory	x	x	x	x	x		\$409
<b>Other Municipalities</b>								
Vancouver	Mandatory with exemptions	x	x	x	x			\$500
Calgary	Recommended	x	x	x	x	x	x	\$0