

Town of Essex Comprehensive Study of Fees & Charges



Introduction







Introduction – User Fee Review

The purpose of this study is:

✓ To ensure that the fees charged represent the true cost of providing various services within the Town of Essex

The review includes user fees in the following areas:

- Building
- Planning
- By-law Enforcement
- Finance and Business Services
- Legislative Services
- Information Technology/GIS
- Cemeteries
- Water, Wastewater and Public Works





Introduction – User Fee Review

The fee review included the following key steps:

- Review of departmental budgets;
- Departmental staff interviews;
- Process mapping to support fee calculations;
- Activity based costing to ensure fees are set to recover the costs associated with service provision;
- Estimate productive hours;
- Review cost allocation methodologies to ensure alignment with leading practice research;
- Calculate fees in compliance with all relevant legislative and regulatory requirements;



Benchmarking fees.

Introduction – User Fee Review

Guiding Principle #1: Service Efficiencies

• Fees for service will be set to reflect the efficient cost of carrying out the service

Guiding Principle #2: Fairness and Equity

- Charging a fee to applicants who receive direct benefit
- Full cost of service will include direct and indirect costs, overhead and charges for the use of capital assets used to provide the service





Building Permit Fees







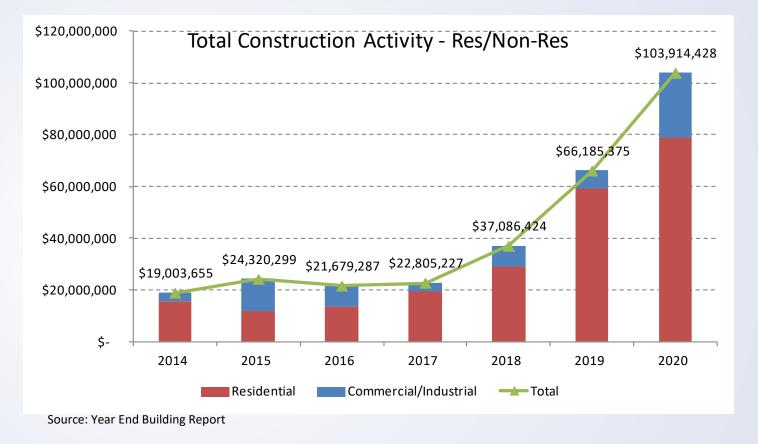
Building Code Act

 The Building Code Act (the Act) requires that permit fees not exceed "the anticipated reasonable costs to administer and enforce the Building Code during building construction."





Building Construction Activity (\$ Construction Value)



 As illustrated above, construction activity has trended upward since 2016 with significant increases in the last three years

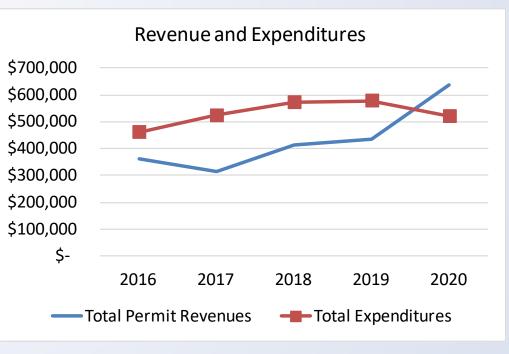


Building Revenue Versus Expenditures – Historical Analysis

| | 2016 | 2017 | | 2018 | | 2019 | 2020 |
|--------------------------------|---------------|---------------|----|---------|----|---------|---------------|
| Total Permit Revenues | \$ 363,563 | \$ 314,709 | \$ | 412,718 | \$ | 436,600 | \$ 637,250 |
| Total Expenditures | \$ 461,721 | \$ 523,460 | \$ | 572,496 | \$ | 578,598 | \$ 520,828 |
| Revenue as a % of Expenditures | 79% | 60% | | 72% 75% | | 122% | |

Source: Town Budgets

The fee calculation in this report is intended to bring the Town's targeted revenue recovery to 100% of expenditures



Source: Town Budgets



Building Contingency Reserve

| | 2015 | 2016 | 2017 | 2018 | 2019 | | | | | | |
|------------------------------|-------------|-------------|-------------------|-------------|-------------|--|--|--|--|--|--|
| Building Contingency Reserve | | | | | | | | | | | |
| Opening Balance | (\$266,739) | (\$239,307) | (\$270,081) | (\$293,074) | (\$319,098) | | | | | | |
| Contribution from Operating | \$77,469 | \$77,469 | \$77 <i>,</i> 469 | \$77,469 | \$47,314 | | | | | | |
| Contribution to Operating | (\$47,191) | (\$106,253) | (\$98,457) | (\$98,827) | | | | | | | |
| Interest Earnings | (\$2,845) | (\$1,990) | (\$2,005) | (\$4,667) | (\$6,634) | | | | | | |
| Ending Balance | (\$239,307) | (\$270,081) | (\$293,074) | (\$319,098) | (\$278,418) | | | | | | |

- Currently, the Town's Building Reserve has a negative balance
- Over the past 5 years, revenues only recovered approximately 81% of the expenditures and has resulted in a reserve deficit position of \$278,418



Analysis of the Cost of Service – Building

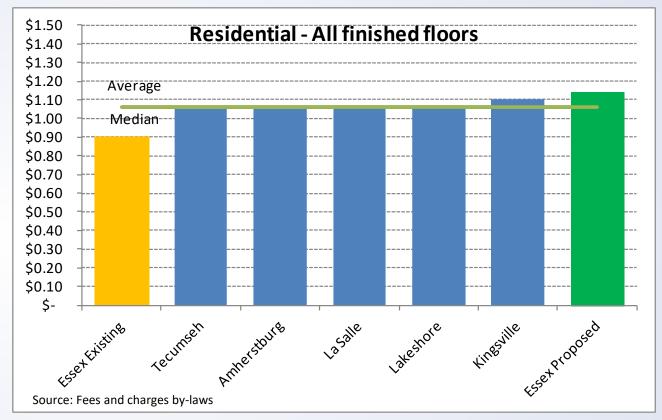
| | 202 | 21 Budget | % of Total |
|--------------------------------------|-----|-----------|------------|
| Salaries and Wages | \$ | 334,142 | 57.3% |
| Total Purchase of Goods and Services | \$ | 92,032 | 15.8% |
| Total Corporate Costs | \$ | 124,552 | 21.4% |
| E-Permitting | \$ | 32,250 | 5.5% |
| Total Expenditures | \$ | 582,975 | 100.0% |

Source: Town Budgets

- As illustrated above, 57.3% of the budget is related to salaries and wages
- The Town of Essex budget includes all direct, indirect and corporate cost allocations



Building Peer Fee Municipal Comparison



• As illustrated above, the proposed building permit fees are slightly above the average

Note: the fees for the comparator municipalities may not recover the full cost of services. In addition, the comparison does not take into account any service level differences.



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Building Permit Fees - Summary

The recommended building permit fees will continue to be competitive with surrounding municipalities



| Class A & B - Assembly and Institutional | Existing Fees | Proposed Fees |
|--|--|--|
| Assembly & Institutional (per square foot) | \$10/\$1,000 construction value | |
| Class C - Residential | Existing Fees | Proposed Fees |
| All finished floors (per square foot) | \$ 0.90 | \$ 1.14 |
| Unfinished floors (per square foot) | \$ 0.90 | \$ 1.14 |
| Decks, porch, shed (per permit) | \$0.32 per square foot | \$ 96.00 |
| Accessory structures (per square foot) | \$ 0.25 | \$ 0.32 |
| House moving (each) | \$ 600.00 | \$ 600.00 |
| Fence (flat fee) | \$ 60.00 | \$ 64.00 |
| Above ground pool (flat fee) | \$ 60.00 | \$ 64.00 |
| Inground pool (flat fee) | \$ 60.00 | \$ 128.00 |
| Renovations (per square foot) | \$ 0.59 | \$ 0.75 |
| Class D & E - Office & Mercantile | Existing Fees | Proposed Fees |
| Office and Mercantile (per square foot) | \$ 0.80 | \$ 1.01 |
| Renovations/tenant improvement (per square foot) | \$ 0.44 | \$ 0.56 |
| Class F - Industrial | Existing Fees | Proposed Fees |
| Industrial Office area (per square foot) | \$ 0.80 | \$ 1.01 |
| Industrial Plant area (per square foot) | \$ 0.57 | \$ 0.72 |
| Renovations (per square foot) | \$ 0.44 | \$ 0.56 |
| Agricultural | Existing Fees | Proposed Fees |
| Pole barns (per square foot) | \$ 0.20 | \$ 0.25 |
| Accessory Agricultural (per square foot) | \$ 0.24 | \$ 0.30 |
| Greenhouses (per square foot) | \$0.20 per square foot plus \$0.08 on balance | \$0.25 per square foot plus \$0.1 on balance |
| Farm Building Renovation (per square foot) | | \$ 0.25 |



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| Plumbing | Existing Fees | Proposed Fees |
|--|---------------------|---|
| New Construction | \$600/ur | it \$684/unit |
| Plumbing Renovations | \$150/ur | it \$15/fixture, with a minimum of \$64 |
| Backwater valve | | \$96/unit |
| Storm/Sanitary Sewer Inspection | | \$96/unit |
| On Site Sewage Systems | Existing Fees | Proposed Fees |
| Sewage Septic System - Class 4 systems | \$ 700.0 | 0 \$ 772.00 |
| Tertiary System | | \$ 850.00 |
| Septic Repairs - To Existing System | | \$ 388.00 |
| Septic Inspections | | \$ 96.00 |
| Reviews and Assessments | | \$ 96.00 |
| Demolitions | Existing Fees | Proposed Fees |
| Residential - (per Square foot) | \$0.25 per sq. foot | \$0.32 per sq. foot, minimum \$128 |
| Non - Residential - (per Square foot) | | \$0.42 per sq. foot, minimum \$128 |



| General Building Fees | | Exi | sting Fees | Pr | oposed Fees |
|--|-----------------|-----------|-------------|--------|-------------------|
| Lawyers letters | | | | \$ | 64.00 |
| 911 signs | | \$ | 30.00 | \$ | 64.00 |
| Change of use permit | | \$0.25 pe | er sq. foot | \$64 | + \$64/hour over |
| Tents | | | | \$ | one hour 96.00 |
| | | | | ې | 90.00 |
| Revised Plan Review | | | | | Minimum \$192 + |
| | | | | \$64/h | our over 3 hours |
| Transfer of permit - Residential | | | 50.00 | \$ | 64.00 |
| Transfer of permit - Non-Residential | | \$ | 100.00 | \$ | 128.00 |
| Inspection fee - incomplete not ready for inspection | | | | \$ | 64.00 |
| Inspections for Ontario Renovate Program | | | | \$ | 128.00 |
| Construction Started without a Permit | | | | 15 | 0% of the permit |
| | | | | | fee |
| Construction Finished without a Permit | | | | 200 | % the permit fee |
| Solar Panel | Residential | | | \$ | 64.00 |
| | Non-Residential | | | \$ | 128.00 |
| Certificates | | Exi | sting Fees | Pr | oposed Fees |
| Building/Zoning | | \$ | 40.00 | \$ | 64.00 |
| Public Works | | \$ | 40.00 | \$ | 64.00 |
| Part 8 (Septic) | | \$ | 40.00 | \$ | 64.00 |
| Occupancy Permit | | \$ | 40.00 | \$ | 64.00 |



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| Miscellaneous Inspection Fees | | Existing Fees | Proposed Fees |
|--|---|----------------------|---------------------|
| Miscellaneous Inspection Fees not listed abo | ove | \$ 50.00 | \$ 96.00 |
| LCBO Report & Occupant Load Calculations | | \$ 100.00 | \$ 128.00 |
| Re-inspection | inspection booked, but work incomplete | \$ 60.00 | \$ 128.00 |
| Indemnity Deposits | | Existing Fees | Proposed Fees |
| Residential/ Agriculture | new, addition, demolition | \$ 1,000.00 | \$ 1,000.00 |
| | driveway approach | | \$ 1,000.00 |
| | accessory, pools, | \$ 500.00 | \$ 500.00 |
| | renovation | | |
| | agricultural structure | \$ 250.00 | \$ 250.00 |
| | mobile homes | \$ 250.00 | \$ 250.00 |
| Commercial/Industrial | new, addition, demolition | \$ 1,500.00 | \$ 1,500.00 |
| | sign, renovations | \$ 500.00 | \$ 500.00 |
| Minimum permit fee | for all projects not | \$10.00 per \$1,000 | Minimum \$128 |
| | specificially listed above | construction cost or | |
| | | minimum \$100 | |
| Building permit fees for all projects not specifically noted above | | | \$12.50 per \$1,000 |
| | | | construction |



Planning Fees







Legislated and Regulatory Requirements – Planning Act

- Section 69 of the *Planning Act*, allows municipalities to impose fees through by-law for the purposes of processing planning applications
- The Planning Act stipulates that fees be designed "to meet only the anticipated cost."
- The recommended fees are based on the principle of full cost recovery



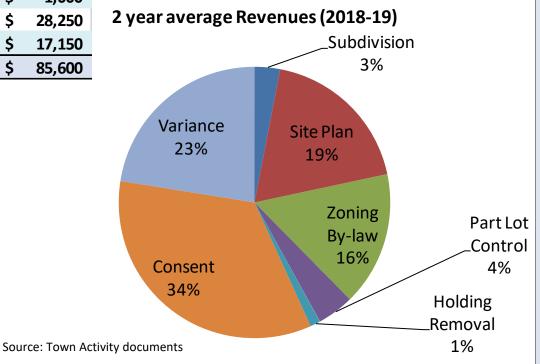


Planning Application Activity and Revenues

| 2 | 2018 | 2019 | | | |
|----|----------------------------|---|---|--|--|
| \$ | - | \$ | 5,000 | | |
| \$ | 17,750 | \$ | 12,880 | | |
| \$ | 12,220 | \$ | 14,120 | | |
| \$ | - | \$ | 7,200 | | |
| \$ | 1,000 | \$ | 1,000 | | |
| \$ | 28,250 | \$ | 28,250 | | |
| \$ | 19,850 | \$ | 17,150 | | |
| \$ | 79,070 | \$ | 85,600 | | |
| | \$ \$ \$ \$ \$ | \$ 17,750 \$ 12,220 \$ - \$ 1,000 \$ 28,250 \$ 19,850 | \$ - \$ \$ 17,750 \$ \$ 12,220 \$ \$ - \$ \$ - \$ \$ - \$ \$ 1,000 \$ \$ 28,250 \$ \$ 19,850 \$ | | |

Source: Town Activity documents

Base on activity levels over the past two years, the proposed fees would generate an additional \$13,000 in revenues





Planning Fees – Existing and Recommended

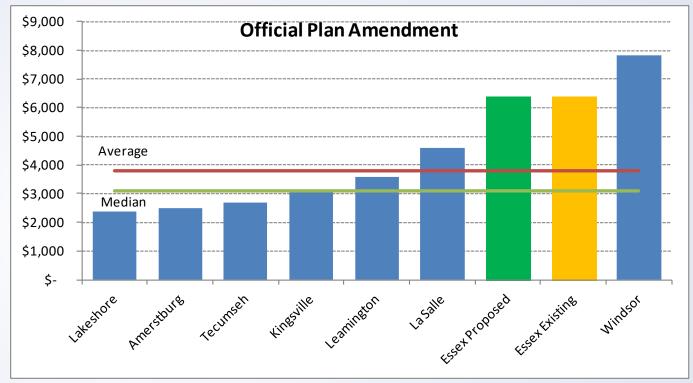
| Type of Application | | Existing Fees | | | | | | oposed Fees | Proposed Deposits Required |
|--|----|------------------|----|--------|----|-------|--------------------------------------|----------------|-------------------------------|
| Official Plan Amendment | \$ | 6,400 | | | \$ | 6,400 | | | |
| Zoning By-Law Amendment - Major (Note 1) | \$ | 2,580 | | | \$ | 3,300 | To be determined | | |
| Zoning By-Law Amendment - Minor (Note 1) | \$ | 1,900 | | | \$ | 2,500 | at time application | | |
| Holding Removal | \$ | 1,000 | | | \$ | 1,200 | | | |
| Temporary Use By-Law | \$ | 2,000 | | | \$ | 2,500 | | | |
| Site Plan Control | \$ | 2,800 | | | \$ | 2,900 | | | |
| Site Plan Amendment - Major (Note 1) | \$ | 2,500 | | | \$ | 2,500 | To be determined | | |
| Site Plan Amendment - Minor (Note 1) | \$ | 1,850 | | | \$ | 2,000 | at time application | | |
| Plan of Subdivision and Condominium | \$ | 5,000 | \$ | 10,000 | \$ | 6,600 | \$ 10,00 | | |
| Part Lot Control Exemption By-Law - Major (Note 1) | \$ | 1,800 | | | \$ | 1,700 | | | |
| Part Lot Control Exemption By-Law - Minor (Note 1) | \$ | 1,800 | | | \$ | 1,300 | | | |
| Committee of Adjustment Applications: | | | | | | | | | |
| Consent to Sever | \$ | 1,200 | | | \$ | 1,400 | | | |
| Complex Minor Variances (Note 1) | \$ | 900 | | | \$ | 1,200 | | | |
| Minor Variances (Note 1) | \$ | 900 | | | \$ | 900 | | | |
| Consent to Sever and Variance (applications submitted together) | \$ | 1,750 | | | \$ | 2,200 | | | |
| Change of Consent Conditions - Minor Request | | N/A | | | \$ | 250 | | | |
| Change of Consent Conditions - Major Request | | N/A | | | \$ | 400 | | | |
| Deferred Committee of Adjustment Application | | N/A | | | \$ | 110 | | | |
| Certificate of Validation | | N/A | | | \$ | 120 | | | |
| Development Agreements: | | | | | | | | | |
| Plan of Subdivision and Condominium (Note 2) | \$ | 8,000 | \$ | 5,000 | | N/A | | | |
| Site Plan Control (Note 3) | \$ | 2,500 | \$ | 5,000 | | N/A | | | |
| All Other Developments | \$ | 4,500 | \$ | 5,000 | \$ | 2,800 | To be determined at time application | | |
| Sign By-Law Amendment | \$ | 500 | | | \$ | 720 | | | |
| Note 1 - The determination of whether an application constitutes a M Note 2 - Subdivision and Condominium Agreement fee now included in | | | | | | | | | |



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Note 3 - Site Plan Agreement fee now included in the Site Plan application fee

Official Plan Amendment – Municipal Fee Comparison

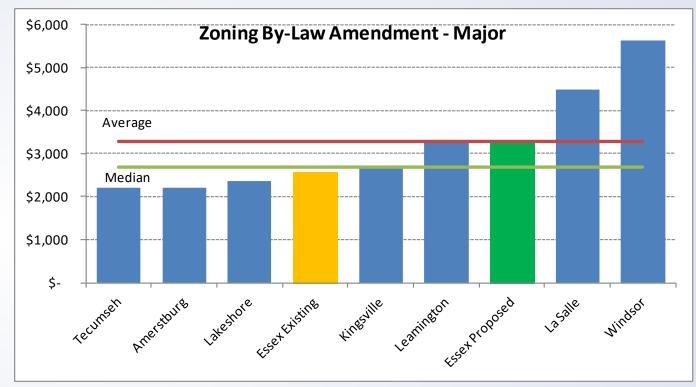


Source: Fees and charges by-laws

Note: the fees for two-tier municipalities includes both the local and the regional fees

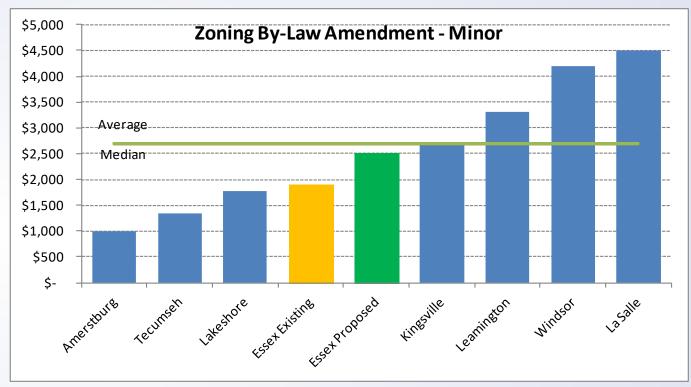


Zoning Major Amendment – Municipal Fee Comparison





Zoning Minor Amendment – Municipal Fee Comparison



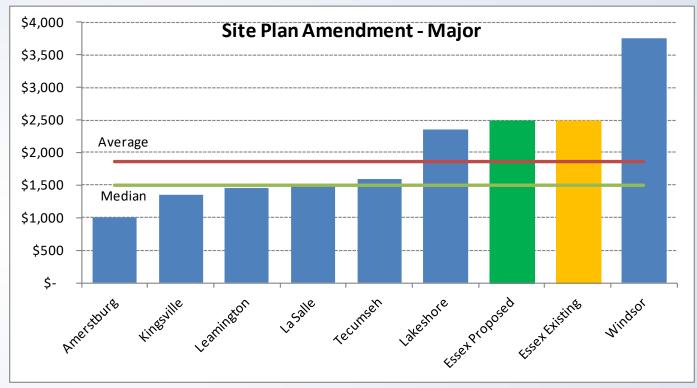


Site Plan Control – Municipal Fee Comparison



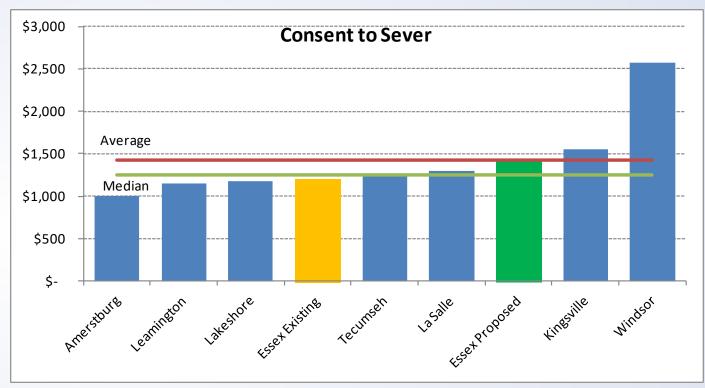


Site Plan Amendment Major – Municipal Fee Comparison



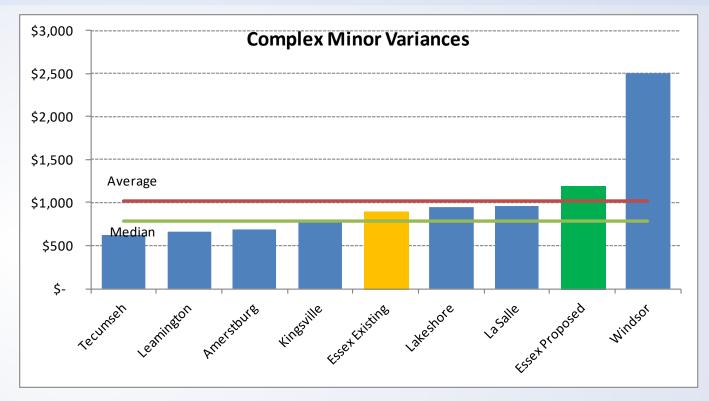


Consent Application – Municipal Fee Comparison



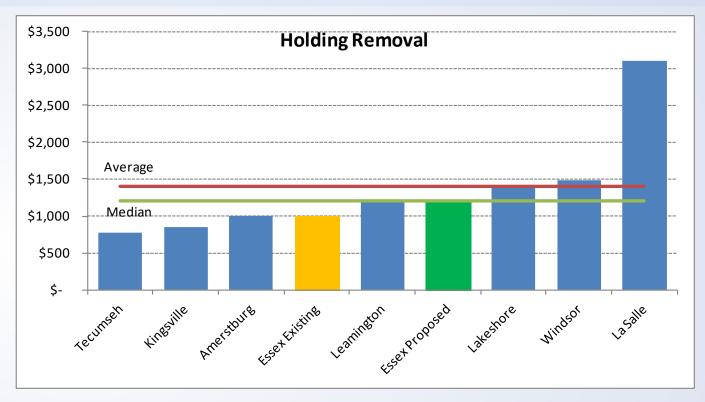


Minor Variance Fee Comparison – Municipal Fee Comparison





Holding Removal – Municipal Fee Comparison





Other User Fees







By-law Enforcement Legislation

- When a person fails to obey the compliance order, the municipality may remedy the violation directly and recover its costs
- A municipality may establish a system of administrative penalties to help the municipality in promoting compliance with its by-laws
- An unpaid administrative penalty can be added to the tax roll for any property in the local municipality for which all of the owners are responsible for paying the administrative penalty and be collected in the same manner as taxes

Note: In 2020, bylaw fees generated \$370,032 in revenue





By-law Enforcement Findings

| Description | Existing Fees | Proposed Fees |
|---|-------------------------|-------------------------|
| Clean Yard By-law Order - Town Work/Clean up/Cut | \$54/hr + 20% Admin Fee | \$123/hr, minimum \$123 |
| Snow Clearing By-law Order - Town Work | \$54/hr + 20% Admin Fee | \$123/hr, minimum \$123 |
| Weed Control Act Order - Town Work | \$54/hr + 20% Admin Fee | \$123/hr, minimum \$123 |
| Property Standards Order - Town Work | \$54/hr + 20% Admin Fee | \$123/hr, minimum \$123 |
| Application for Noise Exemption | \$54/hr + 20% Admin Fee | \$123/hr, minimum \$123 |
| Administrative Fee for second infraction and any other additional infractions of the above noted charges within a twelve month period on the same property | | \$ 123.00 |



Fees and Charges – Legislation

- Section 391(1) of the *Municipal Act* stipulates that a municipality of 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



Finance and Clerks Fees – Existing and Recommended

| Description of Fee or Charge | Unit | Fee | Fee or Charge | | posed Fee r Charge |
|--|--------------|-----|---------------|----|-----------------------|
| Finance | | | | | |
| Tax Certificate or Statement per Section 352(1) of the Municipal Act | Each | \$ | 74.67 | \$ | 75.00 |
| Payment Dishonoured or Returned as Non-Sufficient Funds | Each | \$ | 28.18 | \$ | 35.00 |
| Tax Certificate or Statement Rush (required within 3 business days) per Section 352(1) of the <i>Municipal Act, 2001</i> | Each | \$ | 146.17 | \$ | 150.00 |
| Tax Receipt/Account Information/Duplicate/Reprint | Per property | \$ | 10.80 | \$ | 11.00 |
| Refund of Credit on Account | Each | \$ | 26.95 | \$ | 27.00 |
| Misposting of Payment | Each | \$ | 27.00 | \$ | 27.00 |
| Accounts Receivable - Invoices outstanding over 30 days | Per month | | 1.25% | | 1.25% |
| Financing Administration | Per property | \$ | 107.82 | \$ | 110.00 |
| Research (for Tax, Accounting for Financial Information more than 3 years) | Per property | \$ | 53.92 | \$ | 55.00 |
| Photocopy (letter, legal, 11 x 17) | Each | \$ | 0.44 | \$ | 0.45 |



Finance and Clerks Fees – Existing and Recommended

| Description of Fee or Charge | Unit | Fee or Charge | | F | oposed ee or harge | | | | | |
|--|----------------------|-------------------|--|-------------------------------|--------------------------------------|--|--|--|--|--|
| Legislative Services (Clerk) | | | | | | | | | | |
| Lottery Licences: | | | | | | | | | | |
| Bingo | Percentage of prizes | 2% of µ for bi | | pri | 2% of zes for pingo | | | | | |
| Raffle | Percentage of prizes | 2% of p for ra | | 2% of prizes for raffle | | | | | | |
| Break Open Ticket | Percentage of prizes | for b | 2% of prizes for break open ticket | | 2% of zes for ak open icket | | | | | |
| Marriage Licence | Each | \$ 1 | 40.44 | \$ | 150.00 | | | | | |
| Burial Permit | Each | \$ | 16.84 | \$ | 17.00 | | | | | |
| Administering Oaths or Declarations - Resident | Each | No charge | | \$ | 14.00 | | | | | |
| Administering Oaths or Declarations - Non-Resident | Each | \$ | 11.23 | \$ | 28.00 | | | | | |
| Business or other Trac | le Licensing | | | | | | | | | |
| Transient Trader or Vendor's Licence | Per unit | \$3 | 37.12 | \$ | 340.00 | | | | | |



Finance and Clerks Fees – Existing and Recommended

| Description of Fee or Charge | Unit | Fee or Charge | | Proposed Fee or Charge | | |
|---|-----------------|------------------|-------|------------------------------|-------|--|
| Geographic Information System | | | | | | |
| Standard Map Products: | | | | | | |
| 1) 8.5 x 11 inches selected area specified by | Each | \$ | 2.23 | \$ | 2.25 | |
| 2) 8.5 x 11 inches selected area specified by customer (black and white) | Each | \$ | 1.16 | \$ | 1.25 | |
| 3) 11 x 17 inches selected are specified by | Each | \$ | 3.38 | \$ | 3.75 | |
| 4) 11 x 17 inches selected area specified by customer (black and white) | Each | \$ | 2.23 | \$ | 2.25 | |
| 5) 11 x 17 inches digital aeiral photography | Each | \$ | 8.90 | \$ | 9.50 | |
| Standard Products - Wide Format: | | | | | | |
| Selected area or digital file (black and white) maximum 42 inches wide | Per square foot | \$ | 2.75 | \$ | 2.80 | |
| 2) Selected area or digital file (colour) - maximum 42 inches wide (per square foot) | Per square foot | \$ | 3.38 | \$ | 3.75 | |
| 3) Slected area specified by customer with | Per square foot | \$ | 4.55 | \$ | 5.00 | |
| Wide Format Scans: | | | | | | |
| Size 22 x 34 inches or 24 x 36 | Per scan | \$ | 5.08 | \$ | 5.25 | |
| Size 34 x 44 inches or 36 x 48 | Per scan | \$ | 6.04 | \$ | 6.25 | |
| Other: | | | | | | |
| Custom mapping | Per hour | \$ | 61.74 | \$ | 70.00 | |
| Drawing format printing | Per square foot | \$ | 0.53 | \$ | 0.55 | |
| Compact Disk (CD)/Digital Video Disk (DVD) | Per burn | \$ | 11.23 | \$ | 12.00 | |



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Key Findings and Observations

Finance

- Annual Finance fees generate approximately \$29,000 per year
- In total, the recommended fee increases in Finance is marginal

Legislative (Clerks)

- Annual fees generate approximately \$18,000 per year
- Administrative Oaths A new fee is recommended for administering oaths for residents



Fire User Fees

- Existing User Fees
 - Currently, there are limited fees related to the services provided by the Fire Department
- Recommended Approach for Establishing Fire User Fees
 - User fees should be encouraged if they have the potential to improve public fire/life safety
- False Alarms
 - Poorly maintained systems result in unnecessary false alarms and thus a corresponding emergency response from Fire Services
 - Utilization of fees is designed such that the building owner should be more inclined to keep the alarm system operational and well maintained



Fire User Fees

Inspections

 Inspection requests should be charged a fee designed to recover costs associated with providing the service when it benefits a specific individual and/or organization

- Re-inspections
 - A user fee for re-inspections is proposed. A fee would be charged to building owners when re-inspections are required to outstanding violations



Fire User Fees – Existing and Recommended

| Description | Exist | ting Fee | | Charge |
|---|-------|----------|-----|-------------------|
| Fire Fees | | | | |
| Fire Property Certificate | \$ | 56.14 | \$ | 75.00 |
| Fire Property Incident Report | | N/A | \$ | 75.00 |
| Fire Property Inspection Report (no | \$ | 56.14 | \$ | 75.00 |
| Business Inspection requiring inspection | | N/A | \$ | 125.00 |
| LCBO Licensing Inspection | | N/A | \$ | 125.00 |
| Risk & Safety Management Plans (RSMP) Licensing Inspections (Propane facility) | | N/A | \$ | 125.00 |
| Follow up on inspection on all properties after 1st re-inspection (2nd follow up) | | N/A | \$ | 125.00 |
| 3rd and subsequent re-inspection | | N/A | \$ | 125.00 |
| False Alarms (After 3 occurrences in a | | N/A | Cur | rrent MTO Rates |
| Fire extinguisher training (up to 20 persons) | | N/A | \$ | 190.00 |
| Fire extinguisher training (over 20 persons) | | N/A | A | dditional \$5/per |
| | | | | person |



Cemetery User Fees

- Legislation/Regulations
 - The Funeral, Burial and Cremation Services Act (FBCSA), 2002, O.Reg. 30/11 requires that every operator of a cemetery provide a price list of all the supplies and services prior to entering into a contract for the purchase of interment rights and internment of any human remains





Existing User Fees and Operating Environment

- Since amalgamation in 1999, the Town of Essex has assumed responsibility for the care and maintenance of thirteen (13) cemeteries.
- Only one cemetery, Colchester Memorial is actively able to offer plots/lots for sale

| Cemeteries | 2020 |) Budget |
|-------------------------------------|-------|---------------|
| Expenditures | 2020 | Duuget |
| Grave Opening Services | \$ | 33,019 |
| Custodial Services - Cemeteries | \$ | 82,562 |
| Contributions to Reserve Funds | \$ | 9,880 |
| Other Expenses | \$ | 5,631 |
| Total Expenses | \$ | 131,092 |
| Revenues | | |
| Burial Permits | \$ | 3,632 |
| Cemetary Lot Sales | \$ | 22,000 |
| Grave Opening Charges | \$ | 40,725 |
| Lot Transfer Charges | \$ | 346 |
| Headstone Care and Maintenance | \$ | 741 |
| Revenue Contribution from Reserve F | un \$ | 7,000 |
| Total Revenues | \$ | 74,444 |
| Net Levy | \$ | 56,648 |
| Source: Town Budgets | | ISULTING INC. |



Cemetery User Fees Key Findings and Observations

Cemetery User Fees

- The fees recommended reflect a 10% increase in the care and maintenance fees to correspond to the increase in contract prices
- Internments fees have been increased by 2%, as have other ancillary fees





Cemetery User Fees – Existing and Recommended

| Description | 2020 | 2021 |
|------------------------------------|-------------|----------------|
| Sales | | |
| Lot Sales - Resident | | |
| Burial Rights | \$ 636.95 | \$ 700.65 |
| Perpetual Care | \$ 424.64 | \$ 467.10 |
| Total | \$ 1,061.59 | \$ 1,167.75 |
| Lot Sales - Non-Resident | | |
| Burial Rights | \$ 955.19 | \$ 1,050.71 |
| Perpetual Care | \$ 636.80 | \$ 700.48 |
| Total | \$ 1,591.99 | \$ 1,751.19 |
| Niche (Columbarium) - Resident | | |
| Burial Rights | \$ 1,638.62 | \$ 1,671.39 |
| Perpetual Care | \$ 289.17 | \$ 294.95 |
| Total | \$ 1,927.79 | \$ 1,966.35 |
| Niche (Columbarium) - Non-Resident | | |
| Burial Rights | \$ 2,048.32 | \$ 2,089.24 |
| Perpetual Care | \$ 361.47 | \$ 368.69 |
| Total | \$ 2,409.79 | \$ 2,457.93 |
| | | |



Cemetery User Fees – Existing and Recommended

| Description | | 2020 | | 2021 | |
|---|--------------------------------|----------------------|----------------|----------------------|--|
| Interments | | | | | |
| Casket | \$ | 1,003.51 | \$ | 1,023.58 | |
| Cremated Remains | \$ | 858.30 | \$ | 875.47 | |
| Infants | \$ | 536.61 | \$ | 537.63 | |
| Niche | \$ | 300.00 | \$ | 306.00 | |
| Assisted Services ¹ | | | | | |
| Adult or Child | \$ | 1,300.00 | \$ | 1,300.00 | |
| Cremated Remains | \$ | 500.00 | \$ | 500.00 | |
| Receipt of Irregular Burial Site | \$ | 650.00 | \$ | 650.00 | |
| Lots purchased prior to January 1, 1955 where no | | | | | |
| previous care and maintenance has been paid - | | | | | |
| Resident | \$ | 425.23 | \$ | 467.75 | |
| | | | | | |
| Non-Resident | \$ | 639.12 | \$ | 700.48 | |
| Marker/Monument Care and Maintenance | \$ 2 | 639.12 | | 700.48 | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches | 2 2 2 | _ | \$ | - | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches Flat Marker greater than 173 square inches | \$ 2 \$ \$ | - 50.00 | \$ \$ | - 50.00 | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches Flat Marker greater than 173 square inches Upright Monument up to 4 feet in height/width | 2 2 2 | _ | \$ | - 50.00 | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches Flat Marker greater than 173 square inches Upright Monument up to 4 feet in height/width Upright Monument greater than 4 feet in | 2 2 \$ \$ \$ \$ | - 50.00 100.00 | \$ \$ \$ | - 50.00 100.00 | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches Flat Marker greater than 173 square inches Upright Monument up to 4 feet in height/width Upright Monument greater than 4 feet in height/width | \$ 2 \$ \$ | - 50.00 | \$ \$ | - 50.00 100.00 | |
| Marker/Monument Care and Maintenance Flat Marker less than 173 square inches Flat Marker greater than 173 square inches Upright Monument up to 4 feet in height/width Upright Monument greater than 4 feet in | 2 2 \$ \$ \$ \$ | - 50.00 100.00 | \$ \$ \$ | - | |

¹Maxiumum in accordance with O. Reg. 184/12 under the *Funeral, Burial and Cremation Services Act, 2002*

²Maxiumum under the *Funeral, Burial and Cremation Services Act, 2002*



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Other Fees

 Based on leading practice research, municipalities attempt to recover the full cost of service from user fees in water and wastewater operations such as water shut offs, frozen meter repair, wastewater inspections

| Description | Existing Fee | 9 | Charge | | | | |
|------------------------------------|--------------|-----|----------|--|--|--|--|
| Water/Wastewater | | | | | | | |
| Water Shutoff Regular Hours | N/A | \$ | 130.00 | | | | |
| After Hours Water Shut Off | N/A | \$ | 260.00 | | | | |
| Frozen Meter Repair | N/A | \$ | 180.00 | | | | |
| Water Meters Missed Appointment | N/A | \$ | 50.00 | | | | |
| Wastewater Inspection | N/A | \$ | 130.00 | | | | |
| Public Works | | | | | | | |
| Entrance Permits | \$ 168.62 | L\$ | 200.00 | | | | |
| Driveway Apron Improvements (per | \$ 56.14 | ļ | N/A | | | | |
| Other Miscellaneous Fees | | | | | | | |
| Tile Drainage Loan Inspection (per | \$ 112.37 | 7\$ | 130.00 | | | | |
| Telecommunications Agreement | \$ 2,472.74 | \$ | 2,522.19 | | | | |
| | | | | | | | |



Questions and Answers

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