

City of Kingston Building Permit Fees Review

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 Planning for growth

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1. Introduction

1.1 Introduction

The City of Kingston (City) retained Watson & Associates Economists Ltd. (Watson) to undertake a Building Permit Fees Review. The scope of this assignment includes building an activity based costing model to reflect current building permit costs and revenues and forecast building permit fee sustainability. The financial forecast results of the study form the basis for recommended changes to the City's building permit fee schedule to ensure that the full costs of services are recovered and projected reserve fund balances are sufficient to stabilize future operations.

This report summarizes the legislative context for the fees review, provides in detail the methodology utilized to assess the full costs of administration and enforcement of building permits, recommends full cost recovery fee structures and presents the financial and market implications of the recommended building permit fees.

1.2 Study Process Undertaken

The following table summarizes the process undertaken with the City in preparing the building permit fees review:

**Table 1-1
City of Kingston
Building Permit Fees Review Process**

Process Step	Date
Project Initiation	April 2016
Development Industry Consultation Meeting I	June 7, 2016
Building Code Act Processing Estimates and Capacity Utilization	May – November 2016
Activity Based Costing Model Development and Update	November 2016 – April 2017
Development Industry Consultation Meeting II	May 2, 2017
Final Report	June 13, 2017
Public Meeting of Council	July 5, 2017
Recommended Fees Proposed to Take Effect	January 1, 2018

1.3 Legislative Context for Building Permit Fees Review

With respect to establishing fees under the *Building Code Act*, Section 7 of the Act provides municipalities with general powers to impose fees through passage of a by-law. The Act provides that:

“The council of a municipality...may pass by-laws

- (c) Requiring the payment of fees on applications for and issuance of permits and prescribing the amounts thereof;
- (d) Providing for refunds of fees under such circumstances as are prescribed;”

The *Building Code Statute Law Amendment Act* imposed additional requirements on municipalities in establishing fees under the Act, in that:

“The total amount of the fees authorized under clause (1)(c) must not exceed the anticipated reasonable cost of the principal authority to administer and enforce this Act in its area of jurisdiction.”

In addition, the amendments also require municipalities to:

- Prepare and make available to the public annual reports with respect to the fees imposed under the Act and associated costs; and
- Undertake a public process, including notice and public meeting requirements, when a change in the fee is proposed.

O.Reg. 305/03 is the associated regulation arising from the *Building Code Statute Law Amendment Act, 2002*. The regulation provides further details on the contents of the annual report and the public process requirements for the imposition or change in fees. With respect to the annual report, it must contain the total amount of fees collected, the direct and indirect costs of delivering the services related to administration and enforcement of the Act, and the amount of any reserve fund established for the purposes of administration and enforcement of the Act. The regulation also requires that notice of the preparation of the annual report be given to any person or organization that has requested such notice.

Relating to the public process requirements for the imposition or change in fees, the regulations require municipalities to hold at least one public meeting and that at least 21-days notice be provided via regular mail to all interested parties. Moreover, the regulations require that such notice include, or be made available upon request to the

public, an estimate of the costs of administering and enforcing the Act, the amount of the fee or change in existing fee and the rationale for imposing or changing the fee.

The Act specifically requires that fees “must not exceed the anticipated reasonable costs” of providing the service and establishes the cost justification test at the global Building Code Act level. As the requirements of the Act do not limit municipalities to the costs directly related to the service, these fees can include corporate management costs related to the provision of service (e.g. facility maintenance, information technology, governance, etc.). Moreover, the recognition of anticipated costs also suggests that municipalities could include costs related to future compliance requirements or fee stabilization reserve fund contributions. This is further emphasized in the annual reporting requirements noted above. As a result, Building Code Act fees modeled in this exercise include direct costs, capital-related costs, indirect support function costs directly consumed by the service provided, and corporate management costs related to the service provided, as well as provisions for future anticipated costs.

It is further noted, that while the legislative focus is established at the “code-level”, municipalities are undertaking more extensive costing to understand the cost/revenue relationships at the “permit-level”. By comparing costs of administration and enforcement by building permit type and with current fee structure revenues, municipalities can make better pricing decisions relative to their anticipated development, producing more sustainable financial results.

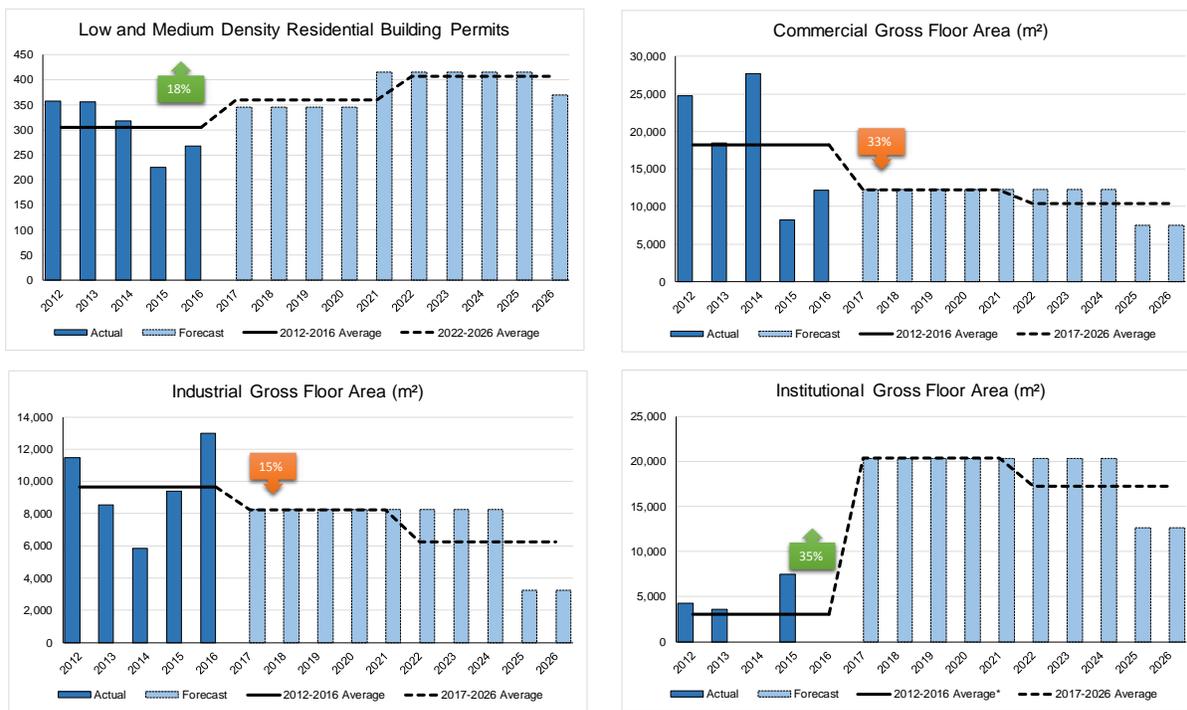
1.4 Building Permit Activity Projections

Building permit volumes and the staff effort required to process and enforce those permits define the processing costs, and consequently, the permit fees. As such, a detailed analysis of the anticipated volume of building permit activity is required to understand how resources will be consumed across different permit types and therefore where costs are generated.

Building permit activity volume projections were developed for new low and medium density residential, residential apartments, commercial, industrial, and institutional building permit categories. The projections are based on the City’s growth forecast as identified in the 2014 Development Charges and Impost Fee Background Study. The projections included two distinct five-year periods (i.e. 2017-2021 and 2022-2026). For the purposes of this study, the costing model utilized a 2017-2021 forecast period, calibrating City’s forecast relative to historic baseline activity levels (i.e. 2012-2016).

Overall building permit volumes over the 2017-2021 period are anticipated to remain similar to historical volumes, averaging approximately 2,000 permits annually. Average annual volume of new residential low and medium density building permits over the 2017-2021 period is expected to increase by 18% relative to the 2012-2016 period. Volumes of residential additions/renovations and accessory structure permits are projected to remain stable. Residential apartment permits are projected to remain stable over the forecast period, at historical average levels. New industrial construction over the 2017-2021 period is projected to decline by 15% relative to the 2012-2016 period, while the volume of industrial renovations is projected to remain stable. New commercial construction for the next five years is projected to decline by 33% relative to the 2012-2016 period. The average annual number of new institutional construction permits is projected to increase by 35% relative to the historical average. These trends are illustrated in Figure 1-1 below.

**Figure 1-1
City of Kingston
Building Activity Forecast**



* Historical Average excludes 2014 hospital permit

Due to a limited amount of data to inform projections for other costing categories, the volumes of activity in these other categories were forecast to remain at their historical levels.

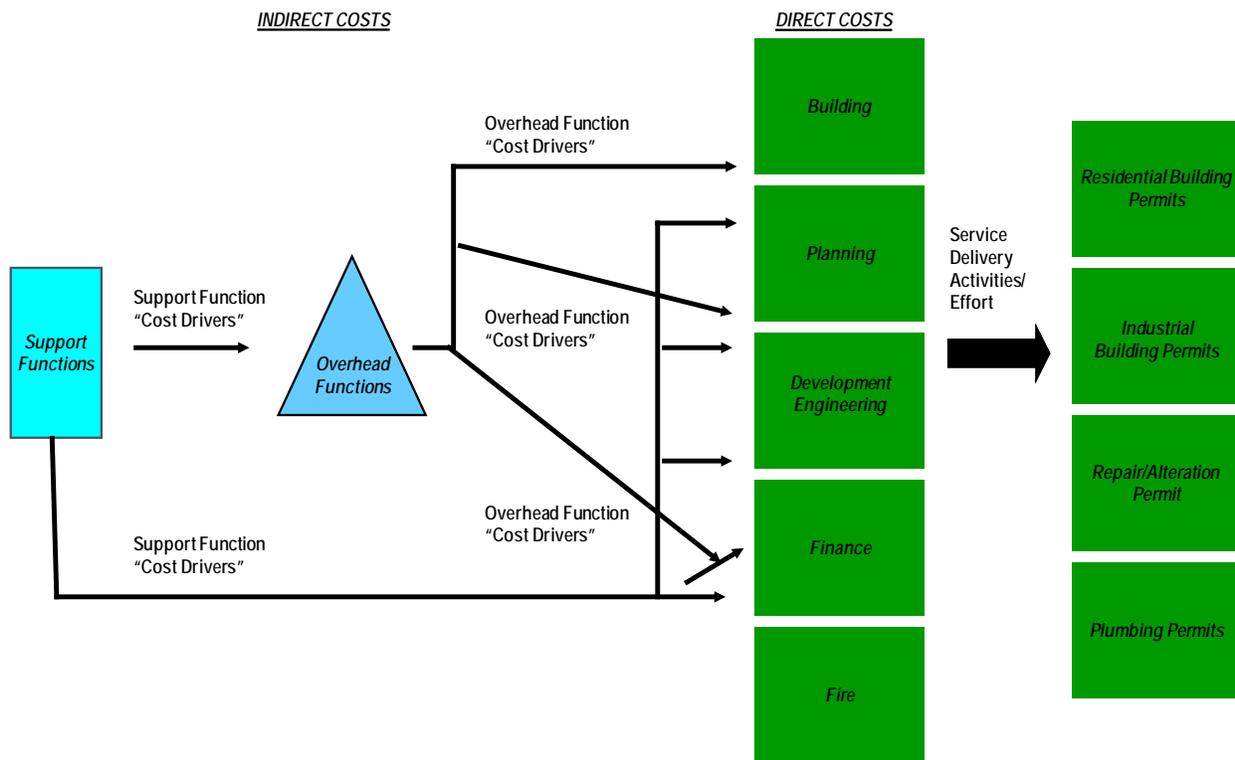
2. Activity Based Costing User Fee Methodology

2.1 Activity Based Costing Methodology

An activity based costing (A.B.C.) methodology, as it pertains to municipal governments, assigns an organization's resource costs through activities to the services provided to the public. One of the service channels provided by municipalities is the building permit administration, inspection and enforcement process (i.e. building permit process). Conventional municipal accounting structures are typically not well suited to the costing challenges associated with building permit processing activities; as these accounting structures are business unit focussed and thereby inadequate for fully costing services with involvement from multiple City business units. An A.B.C. approach better identifies the costs associated with the processing activities for specific application types and thus is an ideal method for determining the full cost of building permit fees.

As illustrated in Figure 2-1, an A.B.C. methodology attributes processing effort and associated costs from all participating City business units to the appropriate user fee service categories. The resource costs attributed to processing activities and application categories include direct operating costs, indirect support and corporate overhead costs, and capital costs. Indirect support function and corporate overhead costs are allocated to direct business units according to operational cost drivers (e.g. information technology costs allocated based on the relative share of departmental personal computers supported). Once support costs have been allocated amongst direct business units, the accumulated costs (i.e. indirect, direct and capital costs) are then distributed across the various building permit costing categories based on the business units' direct involvement in building permit processing activities. The assessment of each business unit's direct involvement in building permit processing activities is accomplished by tracking the relative shares of staff processing effort across each permit costing category's sequence of process steps. The results of employing this costing methodology provides municipalities with a better recognition of the costs utilized in delivering building permit processes, as it acknowledges not only the direct costs of resources deployed but also the operating and capital support required by those resources to provide services.

**Figure 2-1
Activity Based Costing Methodology Cost Flow Diagram**



2.2 Permit Costing Category Definition

A critical component of the full cost user fees review is the selection of appropriate costing categories. This is an important first step as the process design, effort estimation and subsequent costing is based on these categorization decisions.

The fee categorization process for building permit fees occurred at the project initiation stage of the study process. The model included the following costing categories:

- Group A (Assembly)
 - New & Additions
 - Alterations & Renovations
- Group B (Institutional)
 - New & Additions
 - Alterations & Renovations
- Group C (Residential)
 - New & Additions (Detached, Semi-detached, Row House)
- Group C (Residential)
- New & Additions (Multi-unit Buildings, Motels, Hotels)
- Alterations & Renovations
- Secondary Suites
- Group D (Business & Personal)
 - New & Additions
- Group E (Mercantile)
 - New & Additions
- Group F (Industrial)
 - New & Additions -

- Groups D, E & F
 - Alterations & Renovations
- Demolition
- Mechanical & Fire Protection Systems
- Plumbing
 - Residential
 - Non-Residential
 - Backflow Preventer
 - Sewer Lateral
 - Backwater Valve
- Solar Panels
- Residential
- Non-residential
- Decks/Patios
- Residential Pools
- Wood Burning Appliances
- Residential Accessory Structures
- Signs
- Approval of Equivalents/ Alternative Solution
- Temporary Structures
- Designated Structures
- Commercial Exhaust Hood

2.3 Permit Category Processing Effort Cost Allocation

Detailed estimates of City staff processing effort associated with each building permit costing category were developed during the review. The initial estimates were refined through discussions with City staff to reflect regulatory requirements, current processes and the current organizational structure.

The following business units are directly involved in processing building permits:

- Building
- Engineering
- Fire
- Planning

Table 2-1 summarizes the number of full time equivalent (F.T.E.) positions attributable to building permit administration and enforcement activities based on the underlying processing effort assumptions and average annual building permit volumes for the 2017-2021 forecast period.

Table 2-1
City of Kingston
Building Permit Processing Resource Utilization
by Business Unit (in Full Time Equivalents)

Business Unit	Total FTEs	FTEs Consumers by Building Permit Activities
Planning, Building, and Licensing Services Admin.	2	0.44
Building	18	16.92
Planning	1	0.96
Fire Department	8	1.31
Engineering	1	0.12

The following observations are provided based on the results of the capacity analysis presented in Table 2-1:

- Approximately 94% of City Building staff resources are fully consumed by processing building permits.
- All other business units participating in the processing of building permits have relatively minor levels of involvement, equating to 2.8 full time equivalents annually.
- These levels of staff involvement in building permit activities is consistent with staff resource utilization witnessed in other Ontario municipalities.

Based on the results of the resource capacity analysis summarized above, the proportionate share of each individual's direct costs was allocated to the respective building permit costing categories. The City's 2017 Operating Budget was used to generate the direct cost allocations within the model and includes the following cost components:

- Human resource costs (e.g. salary, wages and benefits, mileage, conferences, etc.);
- Operating/minor equipment costs (e.g. supplies, printing, minor equipment, etc.); and
- Purchased services (e.g. services/contracted work, etc.).

2.4 Indirect Cost Functions and Cost Drivers

An activity based costing review includes not only the direct service 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 typically employed in this analysis is referred to as a step costing approach. Under this approach, support

function and general corporate overhead functions are classified separate 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 building permit costing 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 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 information technology support costs would be a business unit's share of supported personal computers. Cost drivers are used for allocation purposes acknowledging that these business units do not typically participate directly in building permit processing activities, but that their efforts facilitate services being provided by the City's direct business units.

The City already allocates indirect costs to the various departments based on its internal costing model. The share of staff time spent on building permit activities guide the share of indirect costs to be recovered from building permit fees. The remainder of departmental indirect costs should be recovered from other revenue sources e.g. licensing fees, taxes, etc. For example, 94% of City Building staff time is spent on building permit activities, as such 94% of departmental indirect costs should be allocated for recovery from building permit fees. Oversight or administrative positions follow a similar allocation process.

2.5 Capital Costs

The inclusion of capital costs within the full cost building permit fees calculations follow a methodology similar to indirect costs. Market-equivalent rents and/or replacement value of assets are commonly utilized in costing models to reflect the capital costs of service utilized by direct business unit. The replacement value approach determines that annual asset replacement value over the expected useful life of the respective assets. This reflects the annual depreciation of the asset over its useful life based on current asset replacement values using a sinking fund approach. This annuity is then allocated across all building permit costing categories based on the capacity utilization of direct business units. For market-equivalent rents, the annual rental cost is calculated based on market rate and floor space occupied and then allocated to the various fee categories in a similar manner.

The City's activity based costing model includes a portion of estimated lifecycle replacement costs for facility space at 1211 John Counter Boulevard, a portion of which

the City's Building Department occupies. The facility's annual lifecycle replacement cost was calculated using the sinking fund approach assuming a 40 year amortization period. This annual capital costs estimate was then allocated to the various fee categories based on resource capacity utilization.

3. Building Permit Fees Review

3.1 Activity Based Costing Model

The City's activity based costing model for building permit services was developed based on the City's current organizational structure and staff processing effort estimates (see Section 2.3). Detailed salary, wage, and benefit data for staff positions with direct involvement in building permit activities, operating budgets and indirect costs data were obtained from the City's finance department, and incorporated into the model. 2017 Budget estimates form the basis for costing.

3.2 Consolidated Full Cost Building Permit Fees

The annual costs reflect the organizational direct, indirect and capital costs associated with processing activities at projected average annual activity volumes for the period 2017-2021. These costs are based on 2017 budget estimates and are compared with the City's historic revenue data by costing category as provided from the City's building permit systems.

Table 3-1 documents the City's annual costs of providing building permit services by costing category and cost component. In total, building permit activities account for \$2.88 million in City costs annually. Direct costs of processing represent the largest share of annual costs at \$2.27 million, or 79% of total costs. These costs are derived from the resource capacity analysis prepared based on the City's staff processing estimates for each application type and available staff resources. Indirect support and corporate overhead costs represent \$532,972 annually, or 19% of total processing costs. Capital costs, reflecting annual replacement costs for assets used in the provision of building permit services, represent approximately \$81,826 annually, or 2.8% of total costs. Current building permit fees approximate \$2.83 million annually or 98% full cost recovery.

The following observations regarding cost recovery levels for different costing categories are provided based on the results presented in Table 3-1:

- New construction and addition permits for assembly, institutional, residential, business and personal, mercantile, and industrial uses in aggregate provide more than sufficient cost recovery;
- Alteration and renovation permits and other minor permit categories generally fall well below full cost recovery levels; and

- Under-recovery of alteration and renovation permits, and cross-subsidization of these costs from new permit revenues is generally witnessed in other Ontario municipalities.

Table 3-1
City of Kingston
Consolidated Building Permit Costs

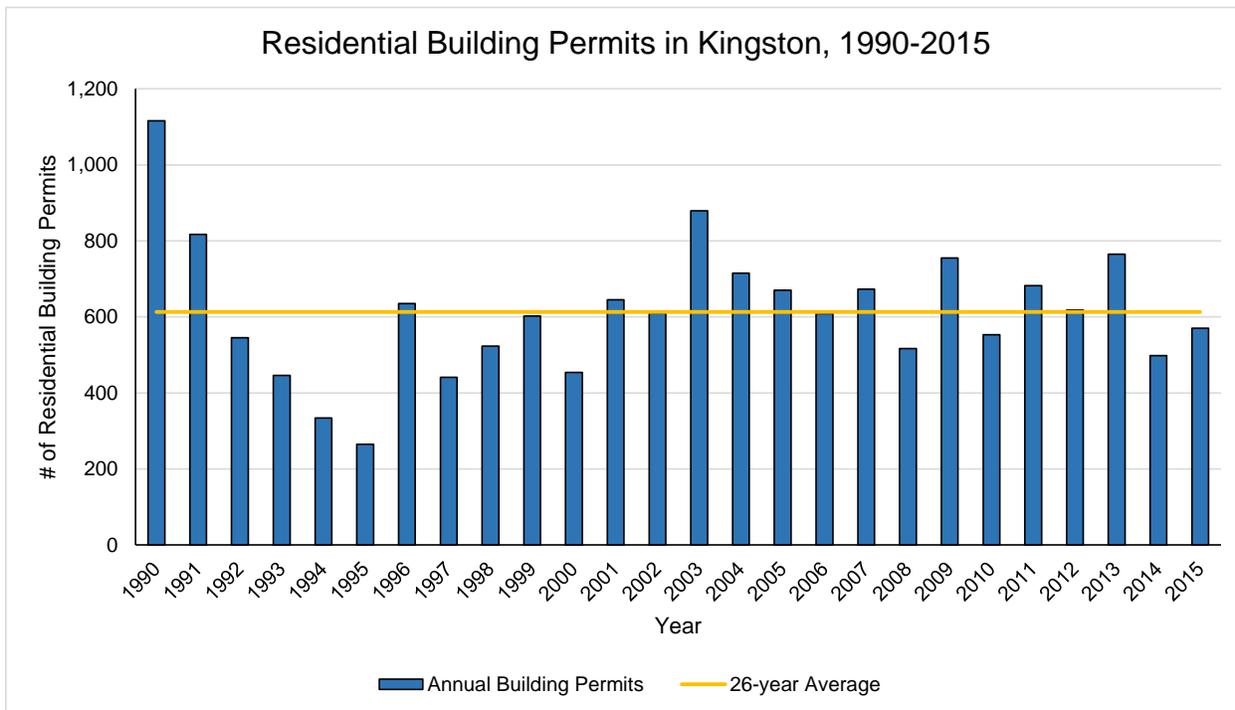
Costing Category Description	Annual Costs				Cost Recovery (%)
	Direct Costs	Indirect Costs	Capital Costs	Total Costs	
Group A (Assembly) - New & Additions - FULL PERMIT	\$ 13,621	\$ 2,857	\$ 439	\$ 16,917	1159%
Group A (Assembly) – Alterations & Renovations	\$ 161,940	\$ 34,135	\$ 5,241	\$ 201,316	70%
Group B (Institutional) - New & Additions - FULL PERMIT	\$ 46,396	\$ 10,164	\$ 1,560	\$ 58,120	929%
Group B (Institutional) – Alterations & Renovations	\$ 64,124	\$ 15,501	\$ 2,380	\$ 82,005	42%
Group C (Residential) - New & Additions (Detached, Semi-detached, Row House)	\$ 500,519	\$ 119,661	\$ 18,371	\$ 638,551	117%
Group C (Residential) - New & Additions (Multi-unit Buildings, Motels, Hotels) - FULL PERMIT	\$ 234,008	\$ 64,239	\$ 9,862	\$ 308,110	124%
Group C (Residential) – Alterations & Renovations	\$ 205,822	\$ 54,547	\$ 8,374	\$ 268,743	45%
Group C (Residential) – Secondary Suites	\$ 12,528	\$ 2,572	\$ 395	\$ 15,495	39%
Group D (Business & Personal) - New & Additions - FULL PERMIT	\$ 7,356	\$ 1,581	\$ 243	\$ 9,179	441%
Group E (Mercantile) - New & Additions - FULL PERMIT	\$ 12,595	\$ 2,634	\$ 404	\$ 15,634	261%
Group F (Industrial) - New & Additions - FULL PERMIT	\$ 64,241	\$ 13,803	\$ 2,119	\$ 80,162	186%
Group D, E & F – Alterations & Renovations	\$ 341,760	\$ 68,299	\$ 10,486	\$ 420,545	73%
Demolition	\$ 21,023	\$ 5,899	\$ 906	\$ 27,828	21%
Mechanical & Fire Protection Systems	\$ 19,466	\$ 2,712	\$ 416	\$ 22,594	44%
Plumbing (Residential) - New & Alterations	\$ 42,139	\$ 11,768	\$ 1,807	\$ 55,714	10%
Plumbing (Non-Residential) - New & Alterations	\$ 17,838	\$ 4,962	\$ 762	\$ 23,562	19%
Plumbing - Backflow Preventer	\$ 41,264	\$ 11,741	\$ 1,803	\$ 54,808	15%
Plumbing - Sewer Lateral	\$ 32,371	\$ 9,211	\$ 1,414	\$ 42,996	28%
Plumbing - Backwater Valve	\$ 15,245	\$ 4,338	\$ 666	\$ 20,249	14%
Solar Panels (Residential)	\$ 11,910	\$ 3,342	\$ 513	\$ 15,765	7%
Solar Panels (Non-residential)	\$ 2,075	\$ 582	\$ 89	\$ 2,747	8%
Decks/Patios	\$ 195,747	\$ 43,241	\$ 6,639	\$ 245,627	7%
Residential Pools	\$ 42,162	\$ 8,708	\$ 1,337	\$ 52,207	17%
Wood Burning Appliances	\$ 13,564	\$ 3,789	\$ 582	\$ 17,935	12%
Residential Accessory Structures	\$ 46,599	\$ 9,987	\$ 1,533	\$ 58,119	25%
Signs	\$ 72,080	\$ 16,626	\$ 2,553	\$ 91,258	14%
Approval of Equivalents - Alternative Solution	\$ 1,384	\$ 309	\$ 47	\$ 1,740	3%
Temporary Structures	\$ 24,156	\$ 4,688	\$ 720	\$ 29,564	4%
Designated Structures	\$ 1,279	\$ 360	\$ 55	\$ 1,695	60%
Commercial Exhaust Hood	\$ 3,482	\$ 717	\$ 110	\$ 4,309	27%
Total	\$ 2,268,696	\$ 532,972	\$ 81,826	\$ 2,883,494	98%

3.3 Reserve Fund Analysis

To quantify the impact of an economic downturn on City building operations, recent economic data were consulted. Recent economic history suggests that an economic downturn lasting more than five years is a possibility and funding sustainability during these periods should be preserved. During the period 1992-2000, building permit activity within the City experienced a significant decline. The following Figure summarizes the depth and duration of the economic recession when compared with long-run average annual development rates over the 26-year period 1990-2015.

In comparing the recessionary decline during the period with the 26-year annual average rate of development, approximately two years of cumulative permit volumes were lost during the trough. Presumably, the City's reserve fund will need to manage the risk associated with a similar recession occurring at some unspecified point in the future. Given the need to retain certified and skilled labour through such an economic

downturn is imperative, however given the extraordinary depth and length of the previous recession there would be a responsibility on the part of the City to manage a portion of these costs either through attrition or redeployment.



Given the primary rationale for creating a fee stabilization reserve fund (mitigating the financial and operational risk associated with a prolonged economic recession), the targeted reserve fund balance should reflect the empirical percentage reduction in permits displayed during the last recession when compared to the long-run development average. To ensure that sufficient reserves are established to sustain operations through an economic downturn, the City should accumulate a reserve fund balance equivalent to approximately two years of *Building Code Act* direct costs.

As noted in Section 3.2, annual direct costs of processing amount to approximately \$2.3 million, suggesting a reserve fund target of \$4.7 million. The City’s reserve fund balance as of December 31, 2016 was \$3.8 million. An annual contribution to the reserve fund of \$186,000 would provide for a sustainable reserve fund balance in five years. As such, this amount has been included in the full cost definition, in addition to the annual costs of providing building permit services identified in Section 3.2 above.

3.4 Current Level of Cost Recovery

The activity volume projections described in Section 3.3 were applied to current processing costs by permit type to generate annual costs of building permit operations. Moreover, annual reserve fund contributions/draws were modeled to provide funding sustainability over the forecast period. Current revenue by permit by type were applied to the forecast volumes to produce the fiscal impact on operational sustainability under the City's current building permit fee structure.

Based on the modeling, revenues generated by the City's current building permit fees would not be sufficient to recover the projected annual costs of building permit operations. Building permit fees would generate deficits throughout the forecast period, approximately \$70,632 annually. As a result, the City's building permit reserve fund balance would decline from approximately \$3.8 million in 2016 to \$3.4 million by 2021, \$1.3 million less than the reserve fund target balance of \$4.7 million (based on 2 years annual direct costs).

This implies that the current building permit fees are not sustainable in providing full cost recovery of building permit operations and building permit fees would need to be increased to make up the shortfall. If building permit fees are not increased, or costs of service reduced, then in the long run, building permit operations would require support from the tax base for funding.

The City currently imposes building permit fees based on construction value. This is not the industry norm, as demonstrated by a survey of comparator municipalities which shows that a majority charge building permit fees based on gross floor area (see Table 3-2 below).

**Table 3-2
City of Kingston
Comparator Municipalities – Charging Parameters**

Municipality	Fee Basis (new construction)
Belleville	Construction Value
Guelph	Floor Area
London	Floor Area
Loyalist Township	Construction Value
Mississauga	Floor Area
Oakville	Floor Area
Ottawa	Floor Area
South Frontenac	Construction Value
Waterloo	Floor Area

Construction value is not a directly verifiable charging parameter and therefore creates some revenue uncertainty for the City. Furthermore, in some cases the City calculates construction value using a fixed formula based on gross floor area. This practice in effect calculates the building permit fee based on gross floor area, and the conversion to construction value is a redundant step that could be eliminated. Based on the foregoing, it is recommended that the City adopts a fee structure using gross floor area as the main charging parameter, with flat fees applied per permit in certain cases. The fee recommendations presented in the following chapter were made on this basis, and will align the City with current industry norms.

4. Recommendations

4.1 Recommended Building Permit Fee Adjustments

For each costing category, average revenue was compared to average cost based on historic building permit data from the 2012-2016 period. This analysis was undertaken to inform the magnitude of per unit fee increases that would be necessary in each costing category in order to achieve full cost recovery. A summary of the average historical revenues and processing costs, per square metre of gross floor area, is provided for the major permits in Table 4-1. Historical revenues were converted to a gross floor area basis utilizing the City's data on permit size. A number of building permit records were missing information on gross floor area. In those cases this information was imputed based on averages of permits with available information. For the other minor permit types, average historical revenues and processing costs are shown on a per permit basis.

As shown in Table 4-1, new construction and addition permits for assembly, institutional, residential, business and personal, mercantile, and industrial uses in aggregate provide more than sufficient cost recovery. Moreover, all the alteration and renovation permits as well as the other minor permits under-recover their processing costs. For these underperforming permit fee categories, to achieve full cost recovery levels, alteration and renovation permits would need to increase by between 37% and 157%. Other minor permits would require increases of 66% to as much as 28 times current permit fee levels to achieve full cost recovery levels.

Based on these results, building permit fees for new and addition permits are recommended to remain at current levels, with the per square metre fees reflecting historical revenues. Moreover, it is recommended that permit fees for alteration, residential accessory unit permits and other minor permits be increased to produce financial sustainability targets. Recognizing that these fees cannot be increased to full cost recovery levels without influencing the behaviour of applicants to circumvent the regulatory process, fees were adjusted relative to maximum market values in the surrounding area municipalities.

The City's current permit fees were compared to those in peer municipalities (i.e. Belleville, Guelph, Loyalist Township, Mississauga, Oakville, Ottawa, and South Frontenac) to assess market fee levels for similar permits. Appendix B provides details of the market survey. Generally, the City's current building permit fees for new construction permits are comparable to those in comparator municipalities. However,

for alteration permits and, to a greater extent, other minor permits the City’s current building permit fees fall below market averages.

**Table 4-1
Costs and Revenues by Permit Category**

	Cost	Revenue at Current Fee	Net Position
New Construction, Addition, and Alteration and Renovation Permit	Per m2		
Group A (Assembly) - New & Additions - FULL PERMIT	\$ 2.27	\$ 26.28	\$ 24.01
Group A (Assembly) – Alterations & Renovations	\$ 7.24	\$ 5.04	\$ (2.21)
Group B (Institutional) - New & Additions - FULL PERMIT	\$ 2.86	\$ 26.53	\$ 23.68
Group B (Institutional) – Alterations & Renovations	\$ 24.73	\$ 10.33	\$ (14.40)
Group C (Residential) - New & Additions (Detached, Semi-detached, Row House)	\$ 10.10	\$ 11.79	\$ 1.69
Group C (Residential) - New & Additions (Multi-unit Buildings, Motels, Hotels) - FULL PERMIT	\$ 11.17	\$ 13.83	\$ 2.67
Group C (Residential) – Alterations & Renovations	\$ 7.63	\$ 3.47	\$ (4.17)
Group C (Residential) – Secondary Suites	\$ 8.63	\$ 3.35	\$ (5.28)
Group D (Business & Personal) - New & Additions - FULL PERMIT	\$ 4.20	\$ 18.52	\$ 14.32
Group E (Mercantile) - New & Additions - FULL PERMIT	\$ 6.02	\$ 15.69	\$ 9.67
Group F (Industrial) - New & Additions - FULL PERMIT	\$ 8.59	\$ 16.01	\$ 7.43
Group D, E & F – Alterations & Renovations	\$ 5.34	\$ 3.89	\$ (1.45)
Other Permits	Per Permit		
Demolition	\$ 597	\$ 128	\$ (469)
Mechanical & Fire Protection Systems	\$ 1,153	\$ 507	\$ (646)
Plumbing (Residential) - New & Alterations	\$ 693	\$ 67	\$ (626)
Plumbing (Non-Residential) - New & Alterations	\$ 807	\$ 155	\$ (652)
Plumbing - Backflow Preventer	\$ 337	\$ 52	\$ (286)
Plumbing - Sewer Lateral	\$ 337	\$ 94	\$ (243)
Plumbing - Backwater Valve	\$ 337	\$ 47	\$ (290)
Solar Panels (Residential)	\$ 597	\$ 44	\$ (553)
Solar Panels (Non-residential)	\$ 597	\$ 49	\$ (548)
Decks/Patios	\$ 1,140	\$ 85	\$ (1,055)
Residential Pool Enclosures	\$ 900	\$ 151	\$ (750)
Wood Burning Appliances	\$ 650	\$ 75	\$ (574)
Residential Accessory Structures	\$ 1,020	\$ 257	\$ (762)
Signs	\$ 1,191	\$ 164	\$ (1,027)
Approval of Equivalents - Alternative Solution	\$ 8,701	\$ 300	\$ (8,401)
Temporary Structures	\$ 1,589	\$ 61	\$ (1,529)
Designated Structures	\$ 847	\$ 511	\$ (336)
Commercial Exhaust Hood	\$ 937	\$ 250	\$ (686)

To provide for better cost recovery performance and greater operational stability, the following fee recommendations are provided:

1. Change the City’s building permit fee structure to calculate fees based on floor area as opposed to anticipated building value;
2. Adopt a Building Code Reserve Fund target of 2 years annual direct costs for funding sustainability;
3. Increase alterations and minor permit fees relative to market;

4. Maintain fees for new construction at the City’s current levels (except industrial) as these fees recover costs and are comparable with market levels; and
5. Reduce permit fees for new industrial construction to market levels to maintain economic competitiveness.

Table 4-2 summarizes the impacts on the financial sustainability with increases in the under recovering permit fees to maximum market values, or levels deemed appropriate in discussion with City staff. The proposed schedule of fees is shown in Appendix A. With the targeted fee adjustments overall cost recovery for alteration and renovation permits would increase from 61% to 78% and for other minor permits it would increase from 14% to 28%. The improved cost recovery levels would allow the City to make annual contributions to the reserve fund, gradually improving the reserve fund balance from a current reserve fund multiple of approximately 1.7 times annual direct costs, to approximately 2 times annual direct costs by 2022.

**Table 4-2
Cost and Revenue Projections**

Cost and Revenue Projections	2017	2018	2019	2020	2021
Annual Costs	\$ 2,883,494	\$ 2,941,164	\$ 2,999,987	\$ 3,059,987	\$ 3,121,187
Projected Revenues	\$ 3,048,271	\$ 3,109,236	\$ 3,171,421	\$ 3,234,849	\$ 3,299,546
Net Position	\$ 164,777	\$ 168,072	\$ 171,434	\$ 174,862	\$ 178,360

Reserve Fund Continuity (Existing Fees)	2017	2018	2019	2020	2021
Starting Balance	\$ 3,777,804	\$ 4,004,887	\$ 4,238,957	\$ 4,480,194	\$ 4,728,781
Contribution (Draw)	\$ 164,777	\$ 168,072	\$ 171,434	\$ 174,862	\$ 178,360
Ending Balance	\$ 3,942,581	\$ 4,172,959	\$ 4,410,391	\$ 4,655,056	\$ 4,907,140
Multiple of Annual Direct Costs	1.7	1.8	1.8	1.9	2.0

4.2 Other Recommendations

Increasing cost recovery performance or sustainability while maintaining economic competitiveness are the main driver behind the recommended fee adjustments described in the previous section. While moving the City’s building permit fees to a per square meter of floor area fee, and increasing building permit fees for alterations and other minor permit types to the top-end of the market will improve the financial performance of the City’s building operations, it is advisable to monitor actual revenues relative to target levels and to consider periodic fee reviews to maintain desired performance.

Appendix A – Proposed Fee Schedule

Classes of Permits	Permit Fee (\$ per m ²)	Flat Fee (\$)
Minimum Fee (all permits)		\$ 120.00
Group A: Assembly Buildings		
Shell Permit	\$ 20.53	
New and Additions	\$ 26.28	
Alterations and Renovations	\$ 5.75	
Group B: Institutional Buildings		
Shell Permit	\$ 20.78	
New and Additions	\$ 26.53	
Alterations and Renovations	\$ 5.75	
Group C: Residential Buildings		
New and Additions (Single Detached, Semi-Detached and Row House)	\$ 11.79	
New and Additions (Multi-Unit Buildings, Motels, Hotels)	\$ 13.83	
Alterations and Renovations	\$ 3.80	
Secondary Suites (Single Detached, Semi-Detached and Row House)	\$ 3.80	
Swimming Pool Enclosures		\$ 199.00
Accessory Structures (Garage/Carport, Shed)		\$ 199.00
Solar Panels (any area)		\$ 268.00
Group D: Business and Personal Services Buildings		
Shell Permit	\$ 12.77	
New and Additions	\$ 18.52	
Alterations and Renovations	\$ 5.75	
Group E: Mercantile Buildings		
Shell Permit	\$ 9.94	
New and Additions	\$ 15.69	
Alterations and Renovations	\$ 5.75	
Group F: Industrial and Agricultural Buildings		
Shell Permit	\$ 6.50	
New and Additions	\$ 12.25	
Alterations and Renovations	\$ 5.75	
Other Permit Classes:		
Decks/Patios (each)		\$ 199.00
Solar panels (Non-Residential) – per application		\$ 536.00
Temporary Structures - per application		\$ 199.00
Demolitions	\$ 0.86	
Wood Burning Appliances (each)		\$ 199.00
Designated Structures (each)		\$ 380.00
Signs (per application)		\$ 200.00
Mechanical and Fire Protection Systems: (independent of Building Permit)		
HVAC Permit (Residential and Non-Residential per suite)		\$ 199.00
New and Alterations to Sprinkler System, Standpipe System or Fire Suppression System		\$ 507.00
Commercial Kitchen Exhaust Systems, Spray Booths, Dust Collectors		\$ 360.00
New and Alterations to Fire Alarm System		\$ 199.00
Electromagnetic Locks, Hold Open Devices, Emergency Lighting (per application)		\$ 199.00
Plumbing Permits: (independent of Building Permit)		
New and Alterations (Residential per fixture)		\$ 10.00
New and Alterations (Non-Residential per fixture)		\$ 12.00
Backflow Prevention Devices (per application)		\$ 120.00
Sewer Lateral (each)		\$ 199.00
Back Water Valve (each)		\$ 120.00
Administration Fees:		
Conditional Permit Fee (10% of the required permit fee)		Min 300.00
Pre Inspection (prior to permit issuance) or Re-Inspection Fee (per inspection or suite)		\$ 50.00
Expedited Plan Review (per hour)		\$ 93.00
Fence and Sign By-law Appeal (each)		\$ 300.00
Alternative Solution proposal (300.00 per hour)		Min 2000.00
Preliminary project review and Revisions to an issued permit (per hour)		\$ 93.00
Limiting Distance Agreement (each)		\$ 300.00
Change of use permit (no construction)		\$ 300.00
Construction prior to permit issuance (40% of the required permit fee)		Min 200.00

Rules for Determining Permit Fees:

- Floor area of the proposed work is to be measured to the outer face of exterior walls (excluding residential attached garages) and to the centre line of party walls, firewalls or demising walls and shall include mechanical penthouses and floors, mezzanines, lofts, habitable attics, interior balconies, openings within floor areas (stairs, elevators, shafts etc.) with the exception of interconnected floor areas, but not unfinished basements and attached garages for single detached, semi-detached and townhouse dwellings.
- In the case of interior finishes, alterations or renovations, area of proposed work is the actual space receiving the work, e.g. tenant suite.
- Mechanical penthouses and floors, mezzanines, lofts, habitable attics and interior balconies are to be included in all floor area calculations.
- Except for interconnected floor spaces, no deductions are made for openings within the floor area (e.g. stairs, elevators, escalators, shafts, ducts, etc.).
- Unfinished basements for single detached dwellings, semi-detached dwellings and townhouses are not included in the floor area.
- Where Demolition of partitions or alterations to existing ceilings are part of an alteration or renovation Permit, no additional charge is applicable.
- Corridors, lobbies, washrooms, lounges, etc. are to be included and classified according to the major occupancy for the floor area on which they are located.
- The occupancy categories in this Schedule correspond with the major occupancy classifications in the Ontario Building Code. For multiple occupancy floor areas, the Permit fees for each of the applicable occupancy categories may be used, except where an occupancy category is less than 10% of the floor area.

Appendix B – Market Comparison

Permit Fee Category	Kingston	Belleville	Guelph	London	Loyalist Township	Mississauga	Oakville	Ottawa	South Frontenac	Waterloo
	Current Fee									
Construction Classification (including new buildings, additions, alterations, and renovations)										
Group A (Assembly Occupancies)										
New & Additions	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$25.30	Recreation facilities, schools, libraries, places of worship, restaurants - \$14.60 Theatres, arena, gymnasium, indoor pools, restaurants - \$11.80 Outdoor public swimming pools or public spas - \$7.80 All other group A - \$17.50	\$11.00/\$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, \$100 minimum \$5.00/\$1,000 of construction value for between \$1,000,000 and \$6,000,000 of construction value	\$22.50 Restaurants - \$20.00	Theatres - \$34.65 Pools - \$35.65 Schools - \$28.10 Places of Worship - \$21.30 Restaurants - Shell Only - \$24.45, Interior finish - add \$6.10	\$12.27 Schools/Colleges/Universities - \$14.64 Community Centres/Theatres/Arenas/Recreational Facilities - \$16.58	\$14.00/ \$1,000 of project value	\$17.22 Outdoor patio - \$125.00 flat fee Outdoor public pool - \$550.00 flat fee
Alterations & Renovations			\$3.77	\$4.80						\$3.00 per \$1,000 of construction value > \$6,000,000
Group B (Institutional/Detention Occupancies)										
New & Additions	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$27.23		\$11.00 per \$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, with a minimum charge of \$100.00	\$25.00	Hospital - \$34.45 Nursing Home - \$21.30	Hospitals and Detention Facilities - \$19.59; All other B occupancies - \$12.27	\$14.00/ \$1,000 of project value	\$18.29
Alterations & Renovations			\$3.77	\$4.80	\$5.00 per \$1,000 of construction value for amounts between \$1,000,000 and \$6,000,000 of construction value \$3.00 per \$1,000 of construction value for amounts in excess of \$6,000,000	\$5.75	Hospital - \$14.25 Nursing Home - \$10.65	\$7.92/\$1,000 in assessed value		\$3.77
Group C (Residential Occupancies)										
New & Additions (Detached, Semi-detached, Row House)	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$13.45	\$8.80 with private septic system (additional fee) - \$750 with geothermal system (additional fee - \$350 Live/work units (previously approved) - \$7.40	\$11.00 per \$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, with a minimum charge of \$100.00	\$15.97 Additions - \$11.74	New - \$16.30 Additions - \$17.05	Detached, Semi-detached, Rowhouses, Stacked Townhouses, Duplexes - \$8.29; Footprints for Detached, Semi-Detached, and Rowhouses - \$7.1; Finished basement for above residential - \$1.94;	\$14.00/ \$1,000 of project value	\$8.61
New & Additions (Multi-unit Buildings, Motels, Hotels)			\$21.20	Apartment Buildings - \$5.80 (with geothermal system - \$450 additional fee) Motels (> 2 stories) and Hotels - \$14.60 All other residential occupancies - \$11.00		\$5.00 per \$1,000 of construction value for amounts between \$1,000,000 and \$6,000,000 of construction value \$3.00 per \$1,000 of construction value for amounts in excess of \$6,000,000	\$17.25 Hotels and motels - \$18.00 Additions - \$11.74	\$25.40 Apartments - \$21.30		Apartment Buildings (Part 9) - \$8.83; Other Apartment Buildings, Motels, and all Hotels (Part 3) - \$10.76
Group C (Residential) – Secondary Suites										
Alterations & Renovations			\$3.77	\$2.30		\$5.75	\$16.70 - additions	\$7.92/\$1,000 in assessed value		\$3.77
Group D (Business and Personal Services Occupancies)										
New & Additions	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$21.20		\$11.00 per \$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, with a minimum charge of \$100.00 \$5.00 per \$1,000 of construction value for amounts between \$1,000,000 and \$6,000,000 of construction value	\$20.50	1-9 storeys - \$17.05 10-19 storeys - \$18.65 20+ storeys - \$21.05	Office Buildings less than or equal to 10 storeys and any other Group D building not listed below - \$10.33; Office Buildings more than 10 storeys - \$12.7; Banks, Medical Office, Police and Fire Stations - \$11.73	\$14.00/ \$1,000 of project value	\$14.53
Alterations & Renovations			\$3.77	\$3.50	\$3.00 per \$1,000 of construction value for amounts in excess of \$6,000,000	\$5.75	5.60	\$7.92/\$1,000 in assessed value		\$3.77

Permit Fee Category	Kingston	Belleville	Guelph	London	Loyalist Township	Mississauga	Oakville	Ottawa	South Frontenac	Waterloo
	Current Fee									
Construction Classification (including new buildings, additions, alterations, and renovations)										
Group E (Mercantile Occupancies)										
New & Additions	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$14.96	\$9.60	\$11.00 per \$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, with a minimum charge of \$100.00	\$16.74	Shell - \$15.90 Finished - add \$6.80 Add \$7.15 for basement Add \$13.45 for apartments above Add \$15.90 for office above	\$8.83	\$14.00/ \$1,000 of project value	\$10.22
Alterations & Renovations			\$3.77	\$3.50	\$5.00 per \$1,000 of construction value for amounts between \$1,000,000 and \$6,000,000 of construction value	\$5.75	\$10.80	\$7.92/\$1,000 in assessed value		\$3.77
Group F (Industrial Occupancies)										
New & Additions	GFA up to 100,000 sq.ft. - \$12.00/\$1,000 of construction value GFA > 100,000 sq.ft. - \$6/\$1,000 of construction value	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$9.36	Gas stations, car washes - \$7.20 Parking garages (underground, open air) - \$3.80 All other group F - \$7.00	\$11.00 per \$1,000 of construction value (see note 1) for the first \$1,000,000 in construction value, with a minimum charge of \$100.00	<= 10,000 sq.m. - \$12.50 > 10,000 sq.m. - \$12.00 Parking garages, mezzanines, & racking systems - \$5.97 Offices in warehouses/factories - \$3.61 Gas stations/car washes - \$11.33	Shell: Under 1000 sq.m. - \$14.20 1000 - 2000 sq.m. - \$11.90 2000 - 5000 sq.m. - \$9.90 5000 - 15000 sq.m. - \$8.35 Over 15000 sq.m. - \$7.95 Interior office finish (with application for shell) - add \$5.60 Interior office finish (separate from application for shell) - add \$12.80 Add \$13.45 for apartments above Add \$15.90 for office above	Industrial buildings, Warehouses - \$6.89; Office area in any industrial building (car dealership) - \$8.83; Parking Garage (below or above grade) and lightly serviced warehouses - \$3.44; Multi level underground parking garage - \$4.41; Single storey Self-Storage buildings - \$3.44	\$14.00/ \$1,000 of project value	Warehouse/factories - \$5.92 Parking garage - \$5.38
Alterations & Renovations			\$12.00/\$1,000 of construction value, \$35.00 minimum	\$3.77	\$3.50	\$5.00 per \$1,000 of construction value for amounts between \$1,000,000 and \$6,000,000 of construction value	\$5.75	\$5.60		\$7.92/\$1,000 in assessed value
OTHER										
Demolition	\$12.00/\$1,000 of construction value, \$35.00 minimum (buildings accessory to residential properties), \$50	Main Building - \$50.00	< 500 sq.ft (46.45 sq.m.) - \$95.00	Single detached dwellings, semis, duplexes \$250.00	\$100 for the first 5,000 square feet of gross floor area, plus an additional \$50 for each following increment or portion thereof of 5,000 square feet	\$19.00 per 100m2 minimum \$252.00 Accessory residential structure - \$150 ea.	First 300m2 - \$400.00 Each additional 100m2 - \$92.00	\$72 for the first 5,000 square feet (464.5 square metres) of gross floor area or portion thereof, plus \$9.90 for each additional 1,000 square feet (92.9 square metres) of gross floor area or part thereof	Complete building/structure - \$92.00/structure	< 10,000 sq.ft. - \$75.00 flat fee
		Accessory Building - \$25.00	> 500 sq.ft. - \$0.32/sq.m. (0.03/sq.ft.); \$190 min.	All other buildings: GFA < 600 sq.m. - \$0.30/sq.m. GFA > 600 sq.m. - \$0.50/sq.m.					Partial Building/structure - \$61.00/structure	Interior demolition - \$10/\$1,000 of construction cost
Mechanical & Fire Protection Systems										Mechanical/electrical work (independent of a building permit) - \$10/\$1,000 of construction cost
Building Sprinkler System - New	\$200.00		\$0.54/sq.m., \$190 minimum							
Building Sprinkler System - Alterations/Additions	\$12.00/\$1,000 of construction value, \$35.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$0.32/sq.m., \$190 minimum	\$0.30/sq.m. of sprinkler coverage area		\$0.54/sq.m. , \$3,600.00 Maximum	\$0.45 (added if applicable to cost of permits other than permit for new industrial building)			
Solar Panels (Residential)	\$35.00 + \$10.00 Final inspection fee		Low rise - \$95.00/application Other - \$380.00/application	\$120.00		\$268.00 \$592.00 - multi-residential				on houses or small buildings connected only to electricity - \$75
Solar Panels (Non-residential)			\$380.00/application	\$13.20/\$1,000 of construction value		\$592.00			\$92.00/permit	on small buildings connected to plumbing or heating - \$150 on large buildings connected to electricity, plumbing or heating - \$250
Decks/Patios	\$12.00/\$1,000 of construction value, \$100.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$95.00 flat fee	Uncovered - \$110.00 ea. Covered (supporting roof loads) - \$250.00 ea.	\$11/1000 Const cost. Const Cost calculated as \$25.00 per square foot for the gross area of a deck. Min \$100	\$149.00	\$199.00 ea.	\$9.90/\$1,000 estimated valuation		\$75.00

Permit Fee Category	Kingston	Belleville	Guelph	London	Loyalist Township	Mississauga	Oakville	Ottawa	South Frontenac	Waterloo
	Current Fee									
Construction Classification (including new buildings, additions, alterations, and renovations)										
Residential Pools	\$12.00/\$1,000 of construction value, \$50.00 minimum	\$10.00/\$1,000.00 construction value, \$50.00 Minimum	\$190.00	Pool Fence Permit Fee - \$9/\$1,000 of estimated construction value. Minimum \$50.	\$11 per \$1,000 of construction cost. Minimum \$100.	Administration/Inspection fee - \$265	Enclosure - \$264 Inspection fee for additional final inspection - \$216	Enclosure - \$200	\$14.00 per thousand dollars of project value (minimum \$60.00)	Enclosure - \$159.00
Wood Burning Appliances	\$12.00/\$1,000 of construction value, \$50.00 minimum (except	\$10.00/\$1,000.00 construction value, \$50.00 Minimum (except inserts)	\$95.00			\$149.00 ea.			\$61.00/unit	
Residential Accessory Structures	\$12.00/\$1,000 of construction value	\$10.00/\$1,000.00 construction value, \$50.00 Minimum		equal to or less than 55 sq.m. - \$110.00 ea. Over 55 sq.m. - \$200 ea. Add \$140 is plumbing is involved	Construction value calculated as \$40.00 per square foot for the gross floor area		\$5.40/sq.m.			\$200.00
Signs	\$12.00/\$1,000 of construction value, \$35.00 minimum	Portable Sign - \$10/week or \$15.50/month (whichever is the lesser)	\$380.00	The greater of either \$60.00 or \$14.00 per square meter of sign face area for ground, facial wall, and projecting wall signs*. New Home Development Portable Signs/Canopies - \$60* Mobile Signs - \$27.50/30 day period Read-o-graph Mobile Signs - \$225/year *For signs and canopies on, over, partly on, or partly over the City's road allowance an additional \$100.00 administration fee is applicable. There is also an annual renewal fee in this case. *	\$9 per \$1,000 of construction cost. Minimum \$50.	\$31.00/sq.m. (min. \$252.00)	signs under 40 sq.ft. - \$239 each signs over 40 sq.ft. - \$486 Flag signs - \$104/21 days Landscape sign - \$109 each Poster sign - \$217/yr Mobile/portable/banner sign - \$93/21 days Special occasion sign - \$163/7 days New 3rd party adver. Signs - \$4,036 (one time) Renew 3rd party Adver. sign - \$1,079/yr 3rd party mobile sign - \$12.25/day	Static Billboard Permit - \$2040; Digital Billboard Permit - \$2703 Development Sign - Development area ? 1,000 m2 - \$367; Development area 1,000 to 5,000 - \$668; Development area > 5000 m2 - \$1290; Digital Menu Board - \$425; Directional Development Sign - \$367	\$14.00 per thousand dollars of project value	\$231 per sign for permanent signs \$54 for portable sign
Heritage Permits										Exterior work - \$100.00
Temporary Structures		Tents > 60sq.m. - \$50.00 no permit required if < 60 sq.m.	Tents - \$190.00 Buildings - \$380.00	\$110.00 ea.		\$190.00 ea.	Tent - \$390.00 ea.		Tents - \$92.00/permit	Tents - \$125 flat fee
Designated Structures			\$380.00 - except Retaining Walls, Public Pools, Signs & Residential Solar Collectors	\$290.00 each retaining wall - \$8.60/lin.m. wind turbine generator, (>3kW) supported by a building - \$275/generator					\$14.00 per thousand dollars of project value	
Commercial Exhaust Hood	\$100.00	\$100.00	\$190.00	\$200.00		\$360.00/unit				
Change of Use Permit	\$300.00	No construction - \$50.00 With construction - \$10.00/\$1,000 construction value, \$50.00 minimum	With no renovations - \$190.00 (flat fee)	\$110.00	\$150.00	\$134.00/hour of portion thereof, \$299.00 minimum	\$653.00 (includes 4 hours review time) \$155.00/additional hour	\$80/application	Compensating construction is required - \$14.00/\$1,000 of project value Pursuant to s. 10 of the Building Code Act where no construction is proposed or required - \$61.00 flat fee	\$75.00 flat fee
Plumbing – Residential	\$4.00/fixture, \$50 minimum (new residential unit/suite), \$35 minimum (other)	\$15.00 + \$7.00/fixture, \$50.00 Minimum Water Heater Replacement - \$25.00	\$15.00/fixture Hot water Heaters - \$45.00ea.		\$10.00/plumbing fixture (minimum charge for plumbing of \$50.00)	\$36 per fixture	\$37 per fixture	\$80 (where work includes plumbing only)	\$8.00 per fixture trap (minimum \$61.00) plus, \$31.00 per cross connections to non-potable water systems As regulated by the building code, including but not limited to, hydronic heating, sprinkler, and irrigation systems	independent of a building permit (including adding, removing, or relocating plumbing fixtures) - \$10/\$1,000 of construction cost
Plumbing – Non-Residential	\$6.00/fixture, \$35 minimum	\$75.00 + \$7.00/fixture + \$50.00 for underground, \$50.00 Min. Water Heater Replacement - \$80.00				\$36 per fixture				
Plumbing - Backflow Preventer	\$35.00 + \$10.00 Final inspection fee		\$95.00 ea.	\$110.00				\$280.00 ea.		\$245.00 for up to 3 devices. Additional testable devices - \$46 ea.
Plumbing - Backwater Valve	\$35.00 + \$10.00 Final inspection fee					Residential - \$216 Non-res & multi-res - \$360				
Plumbing - Sewer Lateral	\$50.00 + \$10.00 Final inspection fee						Inspections: Residential - \$236.00 ea. Com/Ind/Inst - \$568.00 ea. (incl. manhole inspection)			

Permit Fee Category	Kingston	Belleville	Guelph	London	Loyalist Township	Mississauga	Oakville	Ottawa	South Frontenac	Waterloo
	Current Fee									
Construction Classification (including new buildings, additions, alterations, and renovations)										
Approval of Equivalents - Alternative Solution	\$300/hour	\$100/hour minimum fee \$100 plus any costs for 3rd party review.	All buildings/systems within the scope of Division B, Part 9 of the Building Code - \$500. All other buildings/systems - \$1,000.	\$300.00		\$1,030.00	\$1,444 minimum (includes 10 hours of review time) \$155/each additional hour of review time	Tier I Review Process - \$750 per application plus third party evaluation costs as may be required Tier II Review Process - \$300 per application	\$2,079 plus applicable fees (based on the regular category fee)	\$500.00