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## Budget Committee Meeting – October 16, 2025

Subject: Proposed 2026 User Fees and Service Charges  
Report Number: CS-25-137  
Division: Corporate Services  
Department: Finance  
Ward: All Wards  
Purpose: For Decision

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### Recommendation(s):

That CS-25-137 Proposed 2026 User Fees and Service Charges be received as information; and

That Council approves the revised User Fees and Service Charges as outlined in Report CS-25-137; and

Further That staff be directed to prepare the revised User Fees and Service Charges By-Law.

### Executive Summary:

**Purpose of the Report:** The purpose of this report is to request that Council approve the Proposed 2026 User Fees and Service Charges as recommended by staff.

**Background and Context:** There are three major sources of revenue for Norfolk County: Property Taxes, Government Funding Contributions and User Fees and Service Charges. Multiple statutes govern the municipality's authority and ability to establish fees and charges.

Annually, Council is presented with a User Fees and Service Charges report for approval. This report lists proposed rates to be incorporated within the Draft 2026 Levy Operating Budget, which is scheduled to be presented to the Budget Committee on January 21<sup>st</sup> and 22<sup>nd</sup>, 2026. The intent is to utilize the approved rates to determine the associated revenues for 2026 based on anticipated usage. It is recommended that the proposed rates take effect January 1, 2026, unless otherwise indicated, in order to maximize revenues and avoid unnecessary revenue shortfalls throughout the year.

This report addresses only the fees and service charges related to the levy operations as the recommended 2026 rates for water and wastewater operations will be included

during Budget Committee meeting for the 2026 Rate Budget deliberations on October 28, 2025.

The annual user fee update is a collaborative process that requires input from most County departments.

**Conclusion:** The user fees and service charges included in the attached schedules reflect the proposed fees for 2026 and provide the basis for revenue projections included in the pending Draft 2026 Levy Operating Budget. The revised fees will be effective pursuant to Council’s adoption of the revised User Fees and Service Charges By-Law.

**Financial Implications:** The estimated revenue impact of adopting the proposed 2026 user fee rates as compared to the Approved 2025 Levy Operating Budget with adjustments for expected occurrences and other factors is approximately \$75,000 which represents a 0.9% increase over the prior year user fee revenue (more detail on pg.12).

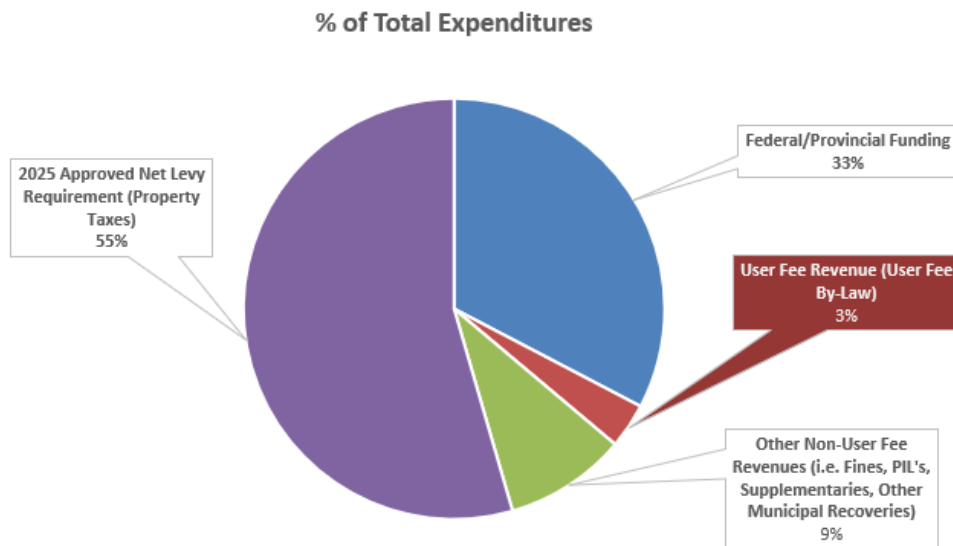
## Discussions:

### Major Revenue Sources

The three major sources of revenue for Norfolk County, like most municipalities, include:

1. Property Taxes
2. Government Funding Contributions
3. User Fees and Service Charges

The following is an illustration of the various sources of revenue for Norfolk County in 2025 as a percentage of Total Approved Expenditures of \$250,392,000 (Net of Interdepartmental Recoveries):



Property taxes are the funds collected from property owners to finance the net expenditures of the County after provincial funding contributions and user fees and service charges have been considered. The collection of property taxes is required as no alternative funding sources are available to finance the County's annual net expenditures.

Government funding contributions are generally for specific purposes determined by the provincial/federal governments and normally include funding conditions the County must meet in order to receive funding. The County has very little control related to government contribution funding conditions and levels of funding provided by the government.

The third source of revenue includes the establishment and development of user fee rates as presented in this report.

### **Legislative Authority**

Multiple statutes govern the municipality's authority and ability to establish fees and charges.

For most municipal services this authority is set out in Part XII of the Municipal Act, 2001. The provision under this section provides the authorization for Council to pass a By-Law to impose fees or charges on persons as follows:

- a) for services or activities provided by or done by or on its behalf;
- b) for costs payable for services or activities provided by or done by or on behalf of any other municipality or any local board; and
- c) for the use of its property including property under its control.

The costs included in some fees or charges may include costs incurred by the municipality or local board related to administration, processing and enforcement, as well as the establishment, acquisition and replacement of capital assets. There are very few limitations/restrictions on fees and charges under the Municipal Act, 2001 or related Regulations. As a result, the legislative authority is very broad with respect to Council's authority to establish fees and charges.

Specific statutes are provided for building permit fees and planning application fees. For Norfolk County, the majority of the rates and fees are outlined within the annual User Fee & Service Charges Report and related By-Law. There are a few exceptions which are regulated under separate By-Laws including Development Charges, Water and Wastewater user fees, and Library Board fees.

### **Proposed 2026 User Fees and Service Charges**

The Proposed 2026 User Fees and Service Charges are outlined within **Attachment 2**. Below, further context is provided regarding the increases and other changes applied to the fee schedule as shown within **Attachment 2**.

## New Proposed Fees in 2026

**Attachment 1 - Table 3.0** provides a list of new proposed fees for inclusion in the User Fees and Service Charges By-Law. This list consists of additional fees recommended by staff based on the reason/rationale provided. Highlighted below are a few of these New Proposed Fees for consideration in 2026.

### Cemeteries Fees

Staff presented the Cemeteries Master Plan to Council in April 2025 and have been working to process and implement recommendations produced by this process.

#### *Tiered Columbaria Fee Structure*

Staff are recommending a new 3-tier fee structure for Columbaria. Research suggests that people prefer niches at higher levels, and this approach would encourage sales to fill our columbaria niches more effectively, thereby extending the life of the asset, while also making some niches more accessible to some residents at a lower price. The recommended upper-level pricing is still 8% below the current rate, whereas the recommended lower-level pricing is 32% lower. The recommended rates are based on comparator analysis completed during the master planning process.

Fee #	Department	Description	Proposed 2026 Rate	% Change	
	Oakwood Cemetery Columbarium	Niche purchase - Holds two urns- Includes a bronze plaque and inscription	N/A	2,468.00 (2025 Rate)	REMOVED
<b>159</b>	Columbaria Niche	Upper Level (2 Rows)	\$2,260.00	-8.4%	NEW
<b>160</b>	Columbaria Niche	Mid Level (2 Rows)	\$1,970.00	-20.2%	NEW
<b>161</b>	Columbaria Niche	Lower Level (1 Row)	\$1,675.00	-32.1%	NEW

#### *Columbaria – Replacement Door Blank*

Staff are recommending a new more accessible "blank" engravable granite door option for Columbaria niches at a rate of \$200 in response to resident feedback as well as recent bronze thefts that have occurred at Norfolk County Cemeteries. Previously the only option was the more expensive bronze door.

### *Other Cemetery Service Fees*

Upon review, staff identified a few additional opportunities for cost recovery based on work that is currently being completed by staff, as requested, that has the potential to become burdensome if requests continue to increase.

Staff are recommending a new Affidavit Preparation Fee to recover a portion of the costs associated with the significant staff time required to prepare the documentation for these requests. The process includes completing an affidavit template which enables cemetery staff to provide cemetery services to residents when their rights to a grave are not clear as defined by the Act. By affirming that they are the legal Rights holders, the affidavit protects Norfolk County from liability in the event these Rights are later contested. Staff estimate the average time to complete these requests at more than 8 hours and therefore the recommended rate is deemed to be reasonable as an introductory rate.

Similarly, the proposed Corner Marker Setting Fee is intended to recover a portion of the costs associated with installing corner markers in the precise location. Occasionally, residents may install these without permission and staff are required to correct the location which takes time and resources.

Genealogy search requests have become more prevalent in recent years and can take a generous amount of staff time depending on the complexity of the request. As such staff are recommending a fee intended to recover a portion of the required staff time on an hourly basis. The proposed general administrative fee is based on a similar principle for other one-off administrative requests.

<b>Fee #</b>	<b>Department</b>	<b>Description</b>	<b>Proposed 2026 Rate</b>	
<b>181</b>	Other Services	Affidavit Preparation Fee	\$100.00	NEW
<b>182</b>	Other Services	Corner Marker Setting Fee	\$100.00	NEW
<b>183</b>	Other Services	Genealogy Search Request - Per Hour	\$50.00	NEW
<b>184</b>	Other Services	General Administrative Fee - Special Requests - Per Hour	\$50.00	NEW

### Other Proposed New Fees

#### *Recreation Pass Cards*

Staff are recommending the following new pass cards for Recreation Programs, Swimming, and Skating which represent a discount per use vs. the single use tickets:

Fee #	Department	Description	Proposed 2026 Rate	
201	Programs - Active Living	Drop-in Court Fee - 10 Ticket Pass Card	\$41.50	NEW
261	Swim Pass Cards	Swim Pass (20 ticket) - Child/Senior (senior age 65+ or on government pension) - Expires after 2 years	\$41.00	NEW
262	Swim Pass Cards	Swim Pass (20 ticket) - Adult - Expires after 2 years	\$69.00	NEW
337	Public Skate Pass - 10 ticket	Pass Card (10 skates) - Expires after 2 years	\$17.75	NEW
338	Shinny Ice Pass - 10 ticket	Pass Card (10 skates) - Expires after 2 years	\$41.00	NEW

### *Hall and Community Centre Rentals*

Consolidated fees for licensed events that incorporate the kitchen and bar rental fees:

Fee #	Department	Description	Proposed 2026 Rate	
357	Port Dover Lions CC	Rooms A & B - Friday - Saturday (Licensed)	\$1,125.00	NEW
360		Room A or B - Friday - Saturday (Licensed)	\$822.00	NEW
370	Port Rowan CC, Langton CC, Courtland CC, Vittoria & District CC, St. Williams CC, Waterford, CC	Hall Rental - Licensed Event	\$625.00	NEW
373		Meeting Room - Licensed Event	\$450.00	NEW

**Note:** The optional full day/half day kitchen usage fees and bar rental fee are recommended to be removed as they are now being incorporated into the applicable daily rates to better align with comparator fees. This change will also help facilitate online bookings.

### *Norfolk County Archives – Digitization Fees*

Due to increasing requests for digital material, staff are recommending a series of fees for audio/visual content. The proposed rates are based on university and municipal comparator rates. Digitization is subject to third party contractor rates.

Fee #	Department	Description	Proposed 2026 Rate	
427	Norfolk County Archives	Audio Recording (Per File)	\$20.00	NEW
428	Norfolk County Archives	Video Recording (Per File)	\$25.00	NEW
429	Norfolk County Archives	Audio/Visual Digitization (Subject to Contractor Rates)	Full Cost Recovery	NEW

### *Permanent Encroachments – Annual Fee*

Realty staff completed a policy review during the year which included a comparative analysis of other municipal encroachment fees. Staff are recommending the introduction of a new annual fee for permanent encroachments, which represents an ongoing fee for the use of county lands. This ongoing fee is administrative in nature and therefore staff are recommending aligning the rate with the existing Tax Loan Arrangement/Administration Fee (Corporate Services & Taxation fee #53). The average annual fee amongst the comparator group where an annual fee is charged (approximately 60% or 7 of 11 comps) was \$136. Note that this fee will only apply to encroachment agreements (major encroachments) and consent letters (minor encroachments) put in place under the new policy. Staff estimate between 4-5 new agreements annually, therefore revenue may be minimal initially, but more substantial over time.

Fee #	Department	Description	Proposed 2026 Rate	
456	Planning and Realty Services	Permanent Encroachments - Annual Fee ( <b>Note:</b> Applies to new Encroachment Agreements or Consent Letters only)	\$122.00	NEW

### **2026 User Fees – Inflationary Adjustment**

Based on the User Fee Policy, an annual inflationary adjustment is generally applied to all fees in an effort to keep fees at the full cost recovery or approved subsidy rate as costs increase. The inflationary adjustment results in smaller incremental increases, which is considered a good municipal practice, as opposed to increasing fees suddenly.

Staff presented report [CS-25-105 2026 Budget Timetable and Guidance](#) at the July 8<sup>th</sup>, 2025 Council-in-Committee meeting where Council approved the recommended 3.5% inflationary increase to be incorporated into the 2026 User Fee Update and Budget Development (Resolution 8.4.5) based on the analysis at that time. All fees have been adjusted by 3.5% unless otherwise noted.

Please note that staff attempt to apply a consistent rounding methodology to these adjustments based on the fee amount which can result in changes that are slightly

higher or lower than 3.5%. This can be exacerbated by small fee rounding. Only purposeful manual adjustments have been identified in **Attachment 1, Table 1.0** with an explanation.

## **2026 User Fees – Exceptions to Inflationary Adjustment**

Though the User Fee Policy provides that an inflationary adjustment should be applied to all fees, staff have proposed some exceptions to this uniform rate increase, which are listed in **Attachment 1, Table 1.0 and Table 2.0**. In these tables, a brief explanation has been provided as to why particular fees have not been adjusted by the recommended 3.5% inflationary adjustment.

Overall, recommended exceptions to the uniform rate increase are driven by affordability considerations for specific user groups, legislated fees (i.e. FOI, POA, Cemeteries Act), or previously approved rates and increases (i.e. Paid Parking, and Planning Fees per the recommended phase into full cost recovery for 2024-2027 per CS-23-006 - April 12, 2023). Recreation programming fees also tend to undergo more frequent adjustments in response to market factors and based on specific programming goals.

Additionally, certain recommendations have been made regarding cemeteries fees based on findings produced by the master planning process, as well as **marina user fees** which are currently undergoing a more fulsome review as staff work to develop a business sustainability plan. Staff will also be bringing forward a report in November on the operating results of the 2025 season once all the data is available.

### Marina User Fees

#### *Seasonal Dockage*

The recommended changes to the **Port Dover Harbour Marina (PDHM)** seasonal dockage rates are consistent with the user fee comparator analysis completed as part of the ongoing Marinas Business Sustainability Plan Review Update presented within [CAO-25-067 \(June 12, 2025 CIC\)](#). The proposed tiered rate structure and revised slip minimums are intended to improve fairness and competitiveness for each category based on the chosen comparator group. The change in minimums is intended to align with the average boat size allocated to these slips, which represents better value for some patrons. Setting maximum allowable sizes for each slip category is intended to help the Marina Manager with slip allocations.

Below is a summary of the recommended changes to key marina user fee rates for 2026:

- 1. PDHM- Seasonal Berthage – Docks 1 & 2 - (with hydro & water) – 23 Foot Finger Total Slip Inventory: 70 (10 Dock 1; 60 Dock 2)**
  - Cost per foot reduced from \$97.00 to \$90.00

- Minimum fee boat size reduced from 27 ft. to 25 ft.
- Minimum fee reduced from \$2,619 to \$2,250
- Maximum allowable size of 27 ft. (at the discretion of the Marina Manager)

**Rationale:**

- The 2025 PDHM rate for serviced slips for smaller vessels (up to 27') was identified as exceeding the target rate based on the chosen comparator group. The proposed rate is more consistent with the 2025 target rate + CPI adjustment.
- Lower slip inventory should minimize budgetary impact/risk of a rate reduction, and the assumption is that customers may be more price sensitive in this category.

**2. PDHM- Seasonal Berthage – Docks 1 & 2 - (with hydro & water) – 26 Foot Finger  
Total Slip Inventory: 27 (19 Dock 1; 8 Dock 2)**

- Cost per foot status quo at \$97.00
- Minimum fee boat length reduced from 30 ft. to 27 ft.
- Minimum fee reduced from \$2,910 to \$2,619
- Maximum allowable size of 30 ft. (at the discretion of the Marina Manager)

**Rationale:**

- The 2025 PDHM rate for serviced slips in the core 30'-35' range was identified as being generally in line with the target rate based on the chosen comparator group. The current rate is consistent with the 2025 target rate + CPI adjustment.

**3. PDHM- Seasonal Berthage – Docks 1-4 - (with hydro & water) – 30 Foot Finger  
Total Slip Inventory: 232 (26 Dock 1; 34 Dock 2; 86 Dock 3; 86 Dock 4)**

- Cost per foot status quo at \$97.00
- Minimum fee boat length reduced from 35 ft. to 32 ft.
- Minimum fee reduced from \$3,395 to \$3,104
- Maximum allowable size of 38 ft. (at the discretion of the Marina Manager)

**Rationale:**

- The 2025 PDHM rate for serviced slips in the core 30'-35' range was identified as being generally in line with the target rate based on the chosen comparator group. The current rate is consistent with the 2025 target rate + CPI adjustment.
- Highest slip inventory in this category, therefore a more conservative approach to pricing is recommended in the short term as there is an opportunity to increase utilization vs. the 2025 season and realize more of the revenue growth intended with the initial rate increase.

**4. PDHM- Seasonal Berthage – Dock 5 - (with hydro & water) – 35 Foot Finger  
Total Slip Inventory: 40 Dock 5 only**

- Cost per foot reduced from \$114.00 to \$106.00

- Minimum fee boat size reduced from 42 ft. to 40 ft.
- Minimum fee reduced from \$4,788 to \$4,240
- Maximum allowable size of 48 ft. (at the discretion of the Marina Manager)

**Rationale:**

- The 2025 PDHM rate for serviced slips for larger vessels (up to 45') was identified as exceeding the target rate based on the chosen comparator group. The proposed rate is more consistent with the 2025 target rate + CPI adjustment.
- While the underlying assumption is that customers may be less price sensitive in this category, which is supported by preliminary observations of the 2025 season, an initial adjustment is recommended to align with the comparator analysis to be consistent with the chosen methodology.

**5. PDHM- Seasonal Berthage – Dock 6 - (No hydro & water) – 20 and 22 Foot Fingers Available**

**Total Slip Inventory: 74 (35 20ft. Slips; 39 22ft. Slips)**

- Flat rate fee status quo at \$1,709
- Maximum allowable size of 23 ft.

**Rationale:**

- The 2025 PDHM flat rate for non-serviced slips was identified as being marginally high but within tolerance (<10% variance) compared to the target rate based on the chosen comparator group. Assuming comparator rates will receive a CPI adjustment in 2026, the recommendation is to maintain status quo and continue to monitor pricing to ensure continued competitiveness.

**Port Rowan Harbour Marina (PRHM)** seasonal berthage rates, including boathouse rental rates, are recommended to receive the 3.5% CPI increase. This is based on the limited comparative analysis completed within the Marinas Business Sustainability Plan Review CAO-25-067 (June 12, 2025 CIC) which showed that current rates are still consistent with other local marinas. The Boathouses are a unique feature and therefore do not have any direct comparators.

*Transient Dockage*

PDHM Transient Dockage rates (per ft.) are recommended to remain status quo based on market factors. The objective is to stabilize demand in the short term and complete further analysis of other Marina user fee rates as the sustainability plan develops.

*Daily Ramp Fees*

Based on feedback from Council and users during the 2025 season, the current recommendation is to hold the PDHM rate at \$30/day and the PRHM rate at \$25/day for the 2026 season.

### *Winter Boat Storage*

Staff are recommending status quo at the 2025 rate of \$2.70/sq.ft. as the current pricing is deemed to be on the high end of acceptable. Staff are also looking at potentially bundling certain services as part of the ongoing sustainability plan and this fee category could benefit from further review before applying further rate increases.

### *Dock Box Rentals*

Based on customer feedback, staff feel that additional short-term increases in this category may result in fewer rentals. Recommend status quo for 2026.

### **2026 User Fees – Fees Recommended to be Removed**

All fees that were in effect in 2025 that are being recommended to be removed have been presented in **Attachment 1, Table 4.0**, along with a rationale for the recommended removal.

Staff identified a number of fees in the current user fee schedule for services that are no longer provided by the County and are therefore recommended to be removed. These include:

- Service Norfolk - Faxes for the Public
- Realty Services - Newspaper Vending Boxes
- Service Norfolk - Photocopies Per Page
- POA Interview Room Rentals

Additionally, the Rural Cemetery fee category is recommended to be removed which is consistent with the recommendations provided within the Cemeteries Master Plan.

Standalone Kitchen Usage and Bar Rental Fees at Halls and Community Centres are recommended to be removed as these are now being incorporated into the applicable daily rental rates to improve comparability and administration, and to facilitate online booking.

### *Encroachment Applications – Secondary Fee*

Realty staff completed a policy review during the year which included a comparative analysis of other Municipal Encroachment fees. Through this process staff identified that the current Initial and Secondary Fee system has been a source of confusion for residents and neither fee represents appropriate cost recovery as the average encroachment file can take between 25-30 hours of staff time to complete. Staff are recommending a single Encroachment Application fee going forward at a rate of \$540. This was determined based on a comparator analysis and is generally consistent with the current combined initial and secondary fees charged by Norfolk County

(\$346+\$126=\$472), but is a significant increase compared to just the Initial fee. The Secondary Fee is therefore recommended to be removed.

### **Comprehensive Reviews – 2025/26**

Staff completed a comprehensive review of Business Licensing Fees in 2024 and presented the recommendations at the [October 17<sup>th</sup>, 2024 Budget Committee meeting](#). The topic of Norfolk County's business licensing program was subsequently discussed at various Council meetings which resulted in Council directing staff to revert all business licensing fees back to the Approved 2024 rates for the 2025 year and conduct a review of the licensing program and report back to Council regarding the possible implementation of a business registry system for 2026. Clerk's staff are currently working on a follow-up report which will be presented at the October 15<sup>th</sup> Council-in-Committee Meeting. As the status of the business licensing program is currently undetermined, this section of the User Fee By-Law has not been included for approval within this report. Staff will prepare any necessary by-law amendments resulting from direction received with the October report.

Going forward in 2026, staff will continue to review recommendations resulting from both the Cemeteries and Recreation Master Plan and recommend any user fee impacts as appropriate.

### **Finance Comments:**

The user fees and service charges included in the attached schedules of this report reflect an important component in determining revenue estimates for the 2026 Levy Operating Budget. While user fee revenues represent only approximately 3% of total corporate expenditures (based on the Approved 2025 Levy Budget), fee rates can have more significant operational impacts for specific departments if left unadjusted. It should be noted that any deviation from these proposed user fees and service charges may have implications for the 2026 Levy Operating Budget.

The anticipated revenue impact of adopting the proposed user fee rates, if we were to assume no change in expected activity levels (occurrences) vs. 2025 would be approximately \$300,000. Including adjustments to estimated occurrences based on 2025 forecasted operating results as well as estimated additional revenue for new user fees recommended for 2026, the adjusted revenue impact is estimated at approximately \$75,000 which represents an increase of 0.9% over the prior year.

Positive revenue growth due to CPI adjustments is supported in most areas, with some preliminary estimates reflecting increases greater than 3.5%, such as tax and financial administration revenue, planning application revenue due to planned 2024-2027 phase into full cost recovery, and recreation programming and membership revenues which have been trending higher in recent years. These favourable increases are partially offset by more conservative estimates for marina revenues, and business licensing revenues which have not been adjusted as the program is currently under review.

It should be noted that the net marina operating surplus is now being transferred to the Marinas Reserve, and therefore these revenue projections will not affect the Corporate Tax Levy as long as both the PDHM and PRHM can continue to operate sustainably. As such, if Marina revenues are removed from the year-over-year estimates, the projected revenue impact is approximately \$340,000, or 4.7% growth over the prior year.

### **Interdepartmental Implications:**

Once rates are approved, all divisions will be required to ensure applicable rates are charged effective January 1, 2026, unless otherwise noted.

### **Consultation(s):**

All departments work with Finance staff to participate and comply with the principles and procedures of the User Fee Policy.

### **Strategic Plan Linkage:**

This report aligns with the 2022-2026 Council Strategic Priority Serving Norfolk - Ensuring a fiscally responsible organization with engaged employees who value excellent service.

Explanation: User Fees and Service Charges are one of Norfolk County's main sources of revenue. Completing an annual review assists in establishing a viable and sustainable financial plan.

### **Attachment(s):**

- Attachment 1: Fees Added, Fees Removed, and Exceptions to the Uniform Rate Increase
- Attachment 2: Proposed 2026 User Fees and Service Charges
- Attachment 3: User Fee Policy & User Fee Schedule A Template

### **Approval:**

Approved By:  
Heidy VanDyk, General Manager, Corporate Services

Reviewed By:  
Amy Fanning, CPA, Treasurer / Director, Finance

Prepared By:  
Ryan Fess, Senior Financial Analyst