

**City of Waterloo
Building Fees
2017 Annual Report
Expenditure Details**

	2017 Budget	2017 Actual	2016 Actual	Variance to Budget
Direct Costs				
Building Standards Salaries and Benefits (Note 1)	2,176,538.19	1,597,693.31	1,647,094.99	(578,844.88)
Building Standards Other Operating Costs	222,059.00	290,625.88	149,165.59	68,566.88
Direct Costs From Supporting Divisions - Salaries and Benefits	72,376.00	144,769.33	141,809.93	72,393.33
Direct Costs From Supporting Divisions - Other Operating Costs	7,186.00	13,508.16	12,570.52	6,322.16
Other Direct Costs				
Other reserves	-	37,852.00	-	37,852.00
City Centre Rent	15,409.00	28,600.21	30,624.92	13,191.21
AMANDA IT Staff & Back Flow Prevention Unit Cost support	104,127.00	106,627.00	104,127.00	2,500.00
Vehicle Replacement Costs	54,000.00	54,000.00	54,000.00	-
Amanda System Upgrades & IT Staff cost share	15,000.00	15,000.00	15,000.00	-
Office and Computer Replacements	4,800.00	4,800.00	4,800.00	-
Repayment of Equipment Loan	13,000.00	-	-	(13,000.00)
Total	206,336.00	246,879.21	208,551.92	40,543.21
Total Direct Costs	2,684,495.19	2,293,475.88	2,159,192.94	(391,019.31)
Indirect Costs (Note 2)				
Chief Administration Office (Note3)	7,897.00	27,122.24	13,215.63	19,225.24
Clerks Corporate Secretary	33,219.00	46,517.11	48,522.78	13,298.11
Finance	16,587.00	34,488.63	43,136.32	17,901.63
Human Resources	21,593.00	40,141.15	38,838.46	18,548.15
Information Services	127,507.00	192,656.98	179,897.11	65,149.98
Total	206,803.00	340,926.11	323,610.28	134,123.11
Total Expenditures	2,891,298.19	2,634,402.00	2,482,803.23	(256,896.19)

Note 1: With the exception of Building Standards Salaries and Operating Costs, all budget figures have remained unchanged since the development of the original budget forecast in 2005. A review of the Building Standards plan is currently underway and any resulting changes are expected to be implemented in 2018.

Note 2: In 2013 the City of Waterloo undertook a city wide organizational review. This review has led to some changes to the Indirect Costs incurred by Building Standards. The annual Indirect Costs budget will be updated to reflect these changes as part of the operating budget process.

Note 3: In 2017, CAO office had a mini re-organization; the budget remained static and will be updated in the 2018 budget process.

**City of Waterloo
Building Fees
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Revenue and Reserve Details**

	2017 Budget	2017 Actual	2016 Actual	Variance to Budget
Tran from Oper Budget	(406,770.00)	(135,952.00)	(48,757.47)	270,818.00
Building Permits	(2,500,954.00)	(2,310,527.45)	(2,258,757.00)	190,426.55
Deferred Revenue Adjustment (Note 1)	-	(430,339.35)	(519,269.10)	(430,339.35)
Other User Fees	(78,937.00)	(353,539.94)	(91,553.52)	(274,602.94)
Total Revenues	(2,986,661.00)	(3,230,358.74)	(2,918,337.09)	(243,697.74)
Net Loss / (Income)	(95,362.81)	(595,956.74)	(435,533.86)	(500,593.93)
Reserve Balance				
Opening Balance January 1		(9,896,952.19)	(9,461,555.57)	
Interest		(228,824.99)	(245,710.93)	
Capital Expenditures		204,161.72	333,485.00	
Trsf Bal from Sick Leave Res			(13,836.83)	
Backflow		(2,500.01)		
Contribution for Capital Replacements/Projects		(73,800.00)	(73,800.00)	
Year End Contribution From Operating		(595,956.73)	(435,533.86)	
Closing Balance December 31		<u>(10,593,872.20)</u>	<u>(9,896,952.19)</u>	

Note 3: For Building Permits greater than \$50,000 revenue is recognized over 3 years. This recognizes that there is work to be done after the issuance of the building permit that needs to be carried out. The balance of revenue deferred to future years is \$1,923,870.