

**City of Waterloo  
Building Fees  
2016 Annual Report  
Expenditure Details**

	2016 Budget	2016 Actual	2015 Actual	Variance to Budget
<b>Direct Costs</b>				
Building Standards Salaries and Benefits (Note 1)	1,887,507	1,647,095	1,646,706	(240,412)
Building Standards Other Operating Costs	205,593	149,166	149,329	(56,427)
Direct Costs From Supporting Divisions - Salaries and Benefits	72,376	141,810	135,147	69,434
Direct Costs From Supporting Divisions - Other Operating Costs	7,186	12,571	12,832	5,385
<b>Other Direct Costs</b>				
City Centre Rent	15,409	30,625	28,947	15,216
AMANDA IT Staff & Back Flow Prevention Unit Cost support	103,255	104,127	103,255	872
Vehicle Replacement Costs	54,000	54,000	54,000	-
Amanda System Upgrades & IT Staff cost share	15,000	15,000	15,000	-
Office and Computer Replacements	4,800	4,800	4,800	-
Repayment of Equipment Loan	13,000	-	-	(13,000)
<b>Total</b>	<b>205,464</b>	<b>208,552</b>	<b>206,002</b>	<b>3,088</b>
<b>Total Direct Costs</b>	<b>2,378,126</b>	<b>2,159,193</b>	<b>2,150,016</b>	<b>(218,933)</b>
<b>Indirect Costs (Note 2)</b>				
Chief Administration Office	7,897	13,216	10,966	5,319
Clerks Corporate Secretary	33,219	48,523	45,626	15,304
Finance	16,587	43,136	43,689	26,549
Human Resources	21,593	38,838	30,249	17,245
Information Services	127,507	179,897	158,480	52,390
	<b>206,803</b>	<b>323,610</b>	<b>289,010</b>	<b>116,807</b>
<b>Total Expenditures</b>	<b>2,584,929</b>	<b>2,482,803</b>	<b>2,439,026</b>	<b>(102,126)</b>

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 2017.

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.

**City of Waterloo  
Building Fees  
2016 Annual Report  
Revenue and Reserve Details**

	2016 Budget	2016 Actual	2015 Actual	Variance to Budget
Tran from Oper Budget	-	(48,757.47)	-	(48,757)
Building Permits	(2,200,954)	(2,258,757)	(3,119,950)	(57,803)
Deferred Revenue Adjustment (Note 1)	-	(519,269)	253,111	(519,269)
Other User Fees	(78,937)	(91,554)	(23,140)	(12,617)
Recovery from Backflow Prevention Unit	-	-	-	-
<b>Total Revenues</b>	<b>(2,279,891)</b>	<b>(2,918,337)</b>	<b>(2,889,979)</b>	<b>(638,446)</b>
<b>Net Loss / (Income)</b>	<b>305,038</b>	<b>(435,534)</b>	<b>(450,953)</b>	<b>(740,572)</b>

**Reserve Balance**

Opening Balance January 1	(9,461,556)	(9,121,528)
Interest	(245,711)	(211,276)
Capital Expenditures	333,485	396,000
Trsf Bal from Sick Leave Res	(13,837)	-
Contribution for Capital Replacements/Projects	(73,800)	(73,800)
Year End Contribution From Operating	(435,534)	(450,953)
Closing Balance December 31	<u>(9,896,952)</u>	<u>(9,461,556)</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 \$ 2,354,209.