



## Staff Report

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**Report To:** **General Government Committee**

**Date of Meeting:** April 7, 2025

**Report Number:** FSD-011-25

**Authored by:** Michelle Pick, Accounting Services Manager, Deputy Treasurer

**Submitted By:** Trevor Pinn, Deputy CAO/Treasurer, Finance and Technology

**Reviewed By:** Mary-Anne Dempster, CAO

**By-law Number:**

**Resolution Number:** GG-086-25

**File Number:**

**Report Subject:** 2024 Annual Statement of Development Charges, Cash-in-Lieu - Parkland and Building Permit Reserve Funds

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### Recommendation:

1. That Report FSD-011-25, and any related delegations or communication items, be received for information.

## Report Overview

This report is prepared to comply with the reporting requirements of the *Development Charges Act, 1997, Planning Act, 1990 and Building Code Act*.

## 1. Background

- 1.1 The Municipality is required through various acts and regulations to report annually to Council on the reserve funds established for Development Charges, Cash-in-Lieu of Parkland and Building Permits.
- 1.2 Prior to 2025, these reports were separate. As they are mainly informational, and to streamline processes starting with the 2024 annual reporting period they will be consolidated into one report.

## 2. Development Charges

### General

- 2.1 In accordance with the *Development Charges Act, 1997*, section 43 the Treasurer is required to report to Council on financial information related to the development charges by-law and reserve funds.

### 2024 Annual Report

- 2.2 Attachment 1 - Schedule A - attached shows the activity in the Development Charges Reserve Funds for the year ended December 31, 2024, including opening and closing balances.
- 2.3 Attachment 2 - Schedule B - attached shows capital projects which were funded for the year ended December 31, 2024, with development charges. The table shows the total expenses, development charge financing and non-development charge financing.
- 2.4 Attachment 3 - Schedule C - attached shows operating expenses which were funded for the year ended December 31, 2024, with development charges. The table shows the total expenses, development charge financing and non-development charge financing.
- 2.5 Attachment 4 - Schedule D - attached shows projects which have been previously approved by Council through resolution or prior years' budgets. The amount committed relates solely to the development charges portion.
- 2.6 This statement is compliant with subsection 59.1(1) of the *Development Charges Act, 1997*.

- 2.7 A total of 23 capital fund (2023 – 26) and 11 (2023 – 8) operating fund projects have been financed by development charges.
- 2.8 The Municipality collected \$3,720,274 in municipal development charges in 2024, this compares to \$7,052,175 in 2023.
- 2.9 On January 18, 2021, Council passed by-law [2021-010](#), approving the Municipality's Draft Development Charges Background Study, October 15, 2020 and the Addendum to the Development Charges Background Study, November 3, 2020 prepared by Watson & Associates Economists Ltd. The by-law came into force on January 19, 2021, and will expire five years after that date.

### **3. Cash-in-Lieu of Parkland**

#### **General**

- 3.1 In accordance with Section 37 (Increased Density) and Section 42 (Cash-in-Lieu of Parkland) of the *Planning Act*, the Treasurer must provide a financial statement including opening and closing balances to Council relating to cash-in-lieu of parkland monies and increased density funding. This statement must be made available to the public.

#### **Section 42 – Conveyance of Land for Park Purposes**

- 3.2 Under Section 42 of the Planning Act, a municipality may require, as a condition of development, that land be conveyed to the municipality for park or other public recreational purposes. In certain circumstances, Council may require a payment in lieu of land dedication, to the value of the land otherwise required to be conveyed.
- 3.3 These funds must be held in a special account (Reserve Fund), allocated interest and spent only for the acquisition of land to be used for park or other recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery, particular to park purposes.
- 3.4 Attachment 5 details the Statement of the Treasurer, in compliance with the *Act* and provides the expected future commitments for the reserve fund.

#### **Section 37 – Increased Density**

- 3.5 Clarington does not currently have a program set up for Section 37 Community Benefits; therefore, an annual statement is not required. The current Official Plan includes Community Benefits policies (Section 23.14 of the OP). Staff are developing a Community Benefits Charge Strategy and By-law in conjunction with the 2025 Development Charge Background Study update. The new Community Benefits Charge

Strategy will be brought forward for Council approval in June 2025, with an estimated implementation date of July 1, 2025.

## 4. Building Permits

### General

- 4.1 Under the *Building Code Act, 1992* and the passing of subsequent amendments and Ontario Regulation 350/06, municipalities are required to prepare an annual report that records the amount of building permit fees collected and the costs incurred during the process.
- 4.2 In accordance with the *Building Code Act, 1992* as amended, staff have prepared this report to Council with the required content on an informational basis and this report and the related attachment will be posted on the Municipality's website.

### 2024 Annual Report

- 4.3 A [Building Permit Fee Update Study](#) was completed in 2024, by Hemson Consulting Ltd. with an effective date of March 1, 2024. The reviews are to be completed every five (5) years to ensure that the building permit fees are in line with the cost of building inspections and that all appropriate direct and indirect costs are being allocated.
- 4.4 In 2024, building permits issued generated total building permit revenue of \$2,107,333 (2023 - \$2,149,337), with total direct and overhead costs of \$3,653,705 (2023 - \$3,485,770), creating a deficit of \$1,546,372 (2023 – deficit of \$1,336,433) after reducing the total revenue by the direct and indirect expenses as outlined on Attachment 6.
- 4.5 As the building permit funds are to be segregated from the general funds of the Municipality, the deficit of \$1,546,372 was transferred from the Building Division Reserve Fund leaving the surplus/deficit for December 31, 2024, as nil. As of December 31, 2024, the reserve fund was in a deficit position of \$1,030,257.

## 5. Financial Considerations

Not Applicable.

## 6. Strategic Plan

Not Applicable

## **7. Climate Change**

Not Applicable.

## **8. Concurrence**

Not Applicable.

## **9. Conclusion**

It is respectfully recommended that the Annual Statement for the Development Charges Reserve Funds, Annual Statement for Cash-in-Lieu of Parkland and Annual Building Permit Fess report be received for information and made available to the public by posting on the Municipality's website.

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Staff Contact: Michelle Pick, Accounting Services Manager/Deputy Treasurer, 905-623-3379 x2605 or mpick@clarington.net.

### **Attachments:**

Attachment 1 – Schedule A – Development Charges Reserve Funds Activity 2024

Attachment 2 – Schedule B - Development Charges Reserve Funds Capital Projects 2024

Attachment 3 – Schedule C - Development Charges Reserve Funds Operating Expenses 2024

Attachment 4 – Schedule D - Development Charges Reserve Funds Commitments 2024

Attachment 5 – Cash-In-Lieu of Parkland Reserve Fund 2024

Attachment 6 – Annual Building Permit Fees 2024

### **Interested Parties:**

There are no interested parties to be notified of Council's decision.

Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2024 Year

	Growth Studies	Library Services	Fire Protection Services	Parks & Recreation Services	Services Related to Highways	Total
Balance as of December 31, 2023	\$ (2,006,847)	\$ (2,058,539)	\$ (7,599,298)	\$ (7,604,437)	\$ (44,948,268)	\$ (64,217,389)
Plus:						
Development Charge Proceeds	(50,395)	(110,612)	(90,126)	(843,848)	(2,625,293)	(3,720,274)
Development Charge Incentives						-
Accrued Interest Apportionment	(168,530)	(150,103)	(634,620)	(537,989)	(4,132,455)	(5,623,697)
Transfer from Revenue Fund						-
Transfer from Capital Fund						-
Subtotal	(218,925)	(260,715)	(724,746)	(1,381,837)	(6,757,748)	(9,343,971)
Less:						
Amount Transferred to Capital Fund *		276,412	542,633	2,028,118	1,653,070	4,500,233
Amount Transferred to Operating Fund**	147,650	78,511		1,340,050	533,240	2,099,451
Amount Transferred between Reserve Funds	(34,841)		(88,443)	(1,132,413)	(1,216,768)	(2,472,465)
Subtotal	112,809	354,923	454,190	2,235,755	969,542	4,127,219
Closing Balance as of December 31, 2024	(2,112,963)	(1,964,331)	(7,869,854)	(6,750,519)	(50,736,474)	(69,434,141)
Committed Amounts from Prior Years ***	1,731,700	-	2,504,763	2,128,446	13,487,109	19,852,018
Available at December 31, 2024	(381,263)	(1,964,331)	(5,365,091)	(4,622,073)	(37,249,365)	(49,582,123)
Committed Amounts from 2025 Budget ****		81,244		4,056,100	799,422	4,936,766
Balance Available for Future Needs	\$ (381,263)	\$ (1,883,087)	\$ (5,365,091)	\$ (565,973)	\$ (36,449,943)	\$ (44,645,357)

\* See Schedule B

\*\* See Schedule C

\*\*\* See Schedule D

\*\*\*\* 2025 Budget (includes 2025 debenture payments)

Note: brackets = funds available, no brackets = shortfall

Total Development Charges collected on behalf of the Region in 2024

Less: amounts paid to the Region 2024

Total Development Charges due to the Region at December 31, 2024

\$ 8,904,462

\$ 8,904,462

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Capital Fund Expenses	Total Expenses for 2024	D/C RF Financing	Non D/C Financing	Non-DC Funding Sources
<b><u>D/C - Library Services</u></b>				
Library Collections 2024	276,412	276,412		
	<b>\$ 276,412</b>	<b>\$ 276,412</b>	<b>\$ -</b>	
<b><u>D/C - Fire Protection Services</u></b>				
Station #1 Expansion	196,764	196,764		
Tankers 2025	1,383,476	345,869	1,037,607	Corporate Fleet Capital RF
	<b>\$ 1,580,240</b>	<b>\$ 542,633</b>	<b>\$ 1,037,607</b>	
<b><u>D/C - Parks &amp; Rec Services</u></b>				
North Bowmanville Dog Park	18,866	18,866		
Soper Creek Trail - Phase 3 & Outdoor Fitness Equipment	395,927	395,927		
Foster Creek Neighbourhood Park West	5,597	5,597		
Newtonville Estates Parkette	13,363	13,363		
Northglen East Park	1,051,127	1,051,127		
SCA Tennis Courts	543,238	543,238		
	<b>\$ 2,028,118</b>	<b>\$ 2,028,118</b>	<b>\$ -</b>	
<b><u>D/C - Service Related to Highways</u></b>				
New Operations Center	567,142	567,142		
Active Transportaion Masterplan	119,600	70,000	49,600	Infrastructure Canada Grant
RR17 Sidewalk (Mill St - CPR Eastside)	46,902	46,902		
Sidewalk - North Street (George St to Remi Court)	151	151		
Port Darlington Subdivision	148,038	148,038		
Green Rd Roundabouts (Boswell Dr/Clarington Blvd)	103,227	103,227		
Hancock Rd (Hwy2 to Nash Rd)	18,136	13,994	4,142	Municipal Capital Works
North Scugog Crt Surface Asphalt (Dan Sheehan In to W Scugog Lane)	73,594	65,665	7,929	Municipal Capital Works
Bowmanville Cemetery Expansion - Design	32,914	29,622	3,292	Municipal Capital Works
Storm Water Management Pond	186	186		
Streetscape Newcastle Improvements	516	136	380	Municipal Capital Works
New Equipment Purchase - Roads 2022	8,325	5,516	2,809	Municipal Capital Works
New Equipment Purchase - Roads 2024	37,649	37,649		
Baseline Road Reconstruction (Trulls Rd to Courtice Rd)	600,897	564,842	36,055	Municipal Capital Works
	<b>\$ 1,757,277</b>	<b>\$ 1,653,070</b>	<b>\$ 104,207</b>	
<b>Total Capital Expenses</b>	<b>\$ 3,337,517</b>	<b>\$ 4,500,233</b>	<b>\$ 1,141,814</b>	
<b>Summary of Financing:</b>				
		276,412		D/C - Library Services
		542,633		D/C - Fire Protection Services
		2,028,118		D/C - Parks and Recreation Services
		1,653,070		D/C - Service Related to Highways
			1,037,607	Corporate Fleet Capital RF
			49,600	Infrastructure Canada Grant
			54,607	Municipal Capital Works
<b>Total Financing</b>	<b>\$ 3,337,517</b>	<b>\$ 4,500,233</b>	<b>\$ 1,141,814</b>	

Operating Fund Expenses	Total Expenses for 2024	D/C R/F Financing	Non D/C Financing	Description
<b>D/C - Growth Studies</b>				
Planning Studies-Tooley Robinson Subwatershed Study	113,399	10,788	1,199 56,561 44,851	Secondary Plan Reserve Recoverable from Developer Tax Levy
Planning Studies-Bow East Town Ctre Sec Plan	24,918	2,428	270 3,145 19,075	Secondary Plan Reserve Recoverable from Developer Streamline Development Approvals Fund (SDAF)
Planning Studies - Bow West Urban Ctre Sec Plan	3,991	1,996	1,995	Secondary Plan Reserve
Planning Studies - Energy Park Sec Plan	84,527	70,177	14,350	Recoverable from Developer
Planning Studies - Courtice TOC Sec Plan	99,236	35,357	23,167 40,712	Secondary Plan Reserve Recoverable from Developer
Legislative Services - OP Appeal Legal Costs	26,904	26,904		
	<b>\$ 352,975</b>	<b>\$ 147,650</b>	<b>\$ 205,325</b>	
<b>D/C - Library Services</b>				
DC Library Services Budget commitments - Courtice Library Debenture	78,511	78,511		
	<b>\$ 78,511</b>	<b>\$ 78,511</b>		
<b>D/C - Parks and Recreation Services</b>				
DC Parks and Rec Services Budget commitment - 75% Recreation Study	174,544	130,908	43,636	25% Tax Levy
DC Parks and Rec Services Budget commitments - South Bowmanville Recreation Center	1,517,398	1,062,178	455,220	10% Tax Levy
DC Parks and Rec Services Budget commitments - BIS Debenture	163,293	146,964	16,329	10% Debt Retirement
	<b>\$ 1,855,235</b>	<b>\$ 1,340,050</b>	<b>\$ 515,185</b>	
<b>D/C - Service Related to Highways</b>				
DC Service Related to Highways Budget commitment - Green Road Debenture	533,240	533,240	-	
	<b>\$ 533,240</b>	<b>\$ 533,240</b>	<b>\$ -</b>	
<b>Total Operating Fund Expenses</b>	<b>\$ 2,819,961</b>	<b>\$ 2,099,451</b>	<b>\$ 720,510</b>	
<b>Summary of Financing:</b>		147,650 78,511 1,340,050 533,240	26,631 114,768 19,075 543,707 16,329	D/C - Growth Studies D/C Library Services D/C Parks and Recreation Services D/C Service Related to Highways Secondary Plan Reserve Recoverable from Developer Streamline Development Approvals Fund (SDAF) Tax Levy Debt Retirement
<b>Total Financing</b>	<b>\$ 2,819,961</b>	<b>\$ 2,099,451</b>	<b>\$ 720,510</b>	



**Committed Amounts From Prior Years' Budgets and Council Approvals**

Year	Project Description	Amount Committed
<b>D/C - Growth Studies</b>		
2012 Operating	Planning studies-Technology & Planning/Review project	27,686
2015 Operating	Planning studies-zoning bylaw review-90% DC [10% Prof fees Res tax levy]	108,641
2017 Council	Secondary Plan Agreement template [10% tax levy]	18,000
2017 Operating	Planning Studies-Bow West Secondary Plan	8,408
2019 Operating	DC Study	7,966
2019 Operating	OP Appeal Legal Costs	44,176
2019 Operating	Planning Studies	144,000
2020 Operating	DC GG Budget commitments - Plan Studies	1,233,000
2022 Operating	Courtice Waterfront Design Study	49,823
2023 Operating	DC GG Budget commitments - DC Study	90,000
<b>Total Commitments - Growth Studies:</b>		<b>\$ 1,731,700</b>
<b>D/C - Library Services</b>		
<b>Total Commitments - Library Services:</b>		<b>\$ -</b>
<b>D/C - Fire Protection Services</b>		
2023 Capital	2023 Rescue Truck	1,000,000
2023 Capital	2023 Fire HQ Expansion	1,504,763
<b>Total Commitments - Fire Protection:</b>		<b>\$ 2,504,763</b>
<b>D/C - Parks and Recreation Services</b>		
2020 Operating	Consulting Parks Design	13,500
2021 Capital	Newtonville Estates Parkette	236,638
2021 Capital	North Bowmanville Dog Park	194,247
FSD-047-21	Toyota Trail	118,794
2022 Capital	Brookhill Parkette	68,334
2023 Capital	Newtonville Estates Parkette	100,000
2023 Capital	Soper Creek Trail - Phase 3	90,030
2023 Capital	Farewell Creek Trail Phase 2B	100,000
2024 Council Approved	Bowmanville Zoo Lands Trails-Phase 1	1,112,500
2024 Capital	Foster Creek Neighbourhood Park West	94,403
<b>Total Commitments - Parks and Recreation Services:</b>		<b>\$ 2,128,446</b>
<b>D/C - Services Related to Highways</b>		
2014 Capital	Brookhill Blvd Oversizing	310,000
2015 Capital	Sidewalk-Rudell Rd (Sunset Blvd to Hart)	43,000
2016 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	53,230
2018 Capital	Street lighting - RR57 (Hwy2 to 150m N of Stevens Rd)	15,792
2018 Capital	Darlington Blvd (South limit to Hwy2)	54,018
2018 Capital	Green Rd (Harvey Jones to Ross Wright)	70,890
2018 Capital	King St Cycling Facility	114,928

Municipality of Clarington  
Development Charges Reserve Funds Statement  
For the 2024 Year

Attachment 4 - Report FSD-011-25  
**Schedule D**

**Committed Amounts From Prior Years' Budgets and Council Approvals**

Year	Project Description	Amount Committed
2018 Capital	Sidewalk - RR 57 Multi-use Trail - Aspen Springs to Hwy2)	15,000
2018 Memo	Port Darlington subdivision Rd (Port Darlington to east)	1,406
2018 Operating	50% North Newc Drainage Study	11,500
2018 Operating	Eng - design	21,141
2019 Capital	Middle Rd reconstruction (Con Rd 3 to urban limit)	186,750
2019 Capital	Baseline Rd Reconstruction (Haines to Lambs Rd)	68,980
2019 Capital	Baseline Rd Reconstruction (Mearns to Haines)	63,240
2019 Capital	Baseline Rd Structure ( W of Green Rd )	22,120
2019 Capital	Hancock Rd Box Culvert (S of Nash rd)	55,450
2019 Capital	Lambs Rd Interchange @ Hwy 401 - Environmental Assessment	72,311
2019 Capital	Baseline Rd Reconstruction (Trulls Rd to Courtice Rd)	632,291
2019 Operating	Eng - design	72,500
2019 Operating	50 % North Newc Drainage Study	11,500
2020 Capital	Streetlighting - Hwy#2 to 150m N of Stevens Rd	228,000
2020 Capital	Rudell Rd Reconstruction	981,076
2020 Capital	Sidewalk - Hwy#2 ( E of Clarington Blvd to RR57) South Side	135,000
2020 Capital	Sidewalk - Bloor St (Townline Rd S to 415m Easterly) South Side	30,000
2020 Capital	Sidewalk - RR17 (Mill St to CPR) East Side	182,026
2020 Capital	Sidewalk - North Str (George St to Remi Court)	24,471
2020 Capital	Sidewalk - Trulls Rd (Avondale Rd to Hwy#2) East Side	30,000
2020 Capital	Sidewalk - RR57 Multi-use Trail - CPR Bridge to Stevens Rd	82,500
2020 Capital	SWM Pond - Technology Park	1,594,828
2020 Operating	Eng - design	75,000
2020 Capital	Bowmanville Cemetery expansion - design & construction	106,384
CL2016-17	Pavement Rehabilitation -Green Road cycling lanes [DC -project #25] - trsf UECF from Trulls Rd	12,003
PO#10021	CIMA-Clarington Ponds/Clarnew, Newc & WestSide, Bow [50% Prof fees tax levy]	5,068
PO#8394	Eng - design - CIMA/Longworth Ave W. EA [50% Prof Fees Res]	446
2021 Capital	Darlington Blvd (South limit to Hwy2)	1,183,488
2021 Capital	Green Rd (Harvey Jones to Longworth)	375,345
2021 Capital	Various Erosion Protection Works	10,042
Trsf from RR57 Multi Use Trail	King St Cycling Facility	37,500
2022 Capital	Green Rd Roundabout	52,055
2022 Capital	Hancock Rd ( Hwy#2 to Nash Rd)	47,458
2022 Capital	Nash Rd ( 50m E of Harryt Gay Dr to Hancock Rd)	63,288
2022 Capital	Bowmanville Ave MUP	454,496
2022 Capital	Bowmanville Ave Sidewalk	210,000
2022 Capital	Liberty St Sidewalk ( Longworth to Conc Rd 3)	330,000
2022 Capital	Prestonvale Sidewalk (230m N to Bloor St)	80,000
2022 Capital	Hancock Rd Sidwalk (Hwy#2 to 275 m S of Nash Rd) West Side	36,500

Committed Amounts From Prior Years' Budgets and Council Approvals

Year	Project Description	Amount Committed
2022 Capital	Streetscape - Newcastle	207,104
2022 Capital	Various Erosion Protection Works	133,340
2022 Capital	2022 Fleet New Roads	220,577
2022 Capital	2022 Fleet New Parks	16,003
Add'l Funding PSD-018-22	Bowmanville Cemetery expansion - design & construction	22,657
2023 Capital	2023 - Fleet New - Roads	905,506
2023 Capital	2023 - New Operations Centre	156,400
2023 Capital	2023 - Streetlighting - Haines St to Bennet Rd	20,000
2023 Capital	2023 - Streetlighting - Hwy 35 to Fire Hall	20,000
2023 Capital	2023 - Longworth Ave. Extension EA (Green Rd to Holt Rd)	200,000
2023 Capital	2023 - Sidewalks - Baseline Rd MUP (Spicer Sq to Bowmanville Ave)	50,000
2023 Capital	2023 - Newcastle Streetscape Improvements - Phase 1	60,000
2023 Capital	2023 - Various Erosion Protection Works	133,340
2024 Capital	2024 - Fleet New Roads	1,029,361
2024 Capital	2024 - Fleet New Parks	383,800
2024 Capital	2024 - Streetlighting Bowmanville Ave Baseline Rd to CPR Bridge	743,000
2024 Capital	2024 - Concession Rd 3 (Liberty St to 110m East)	107,000
2024 Capital	2024 - Baseline Rd Improvements (Means Ave to Lambs)	274,000
2024 Capital	2024 - Liberty St Cycle Track & Sidewalk (Longworth Ave to Conc 3)	42,000
2024 Capital	2024 - Stormwater Mgmt Facility - Clarington Tech Business Park	500,000
Total Commitments - Services Related to Highways:		\$ 13,487,109
Total Commitments - Development Charges Reserve Funds:		\$ 19,852,018

Municipality of Clarington  
Cash-in-lieu of Parkland Reserve Fund  
For the Year Ended December 31, 2024

<b>Balance as of December 31, 2023</b>	<b>\$8,173,177</b>
Plus:	
2024 Cash-in-lieu Collected	813,191
2024 Reserve Fund Interest	265,271
2024 Amount Transferred from Capital Fund – Land Acquisition	-
Less:	
2024 Amount Transferred to Capital Fund – Land Acquisition	-
<b>Closing Balance as of December 31, 2024</b>	<b>\$9,251,639</b>
Committed Amounts	4,903,900
<b>Available Balance as at December 31, 2024</b>	<b>\$4,347,739</b>

Municipality of Clarington  
Cash-in-lieu of Parkland Reserve Fund – Committed Amounts  
For the Year Ended December 31, 2024

<b>Project Description</b>	<b>Period</b>	<b>Amount Committed</b>
Ward 3 – Park development/acquisition – East Bowmanville	2025-2030	4,903,900
<b>Total Commitments</b>		<b>4,903,900</b>

Municipality of Clarington  
Building Permit Fee Report  
December 31, 2024

	<b>2024 Actual</b>
Building Permit Fees Revenue	\$ 2,107,333
Transfer from Reserve Fund	<u>1,546,372</u>
<b>Total Revenue</b>	<b><u>\$ 3,653,705</u></b>
Direct costs (Note 1)	
Payroll	2,750,403
Office Space	80,786
Other Operating and Capital Costs	<u>259,427</u>
Subtotal Direct Costs	\$ 3,090,616
Overhead Costs (Note 2)	<u>563,089</u>
<b>Total Costs</b>	<b><u>\$ 3,653,705</u></b>
<b>Revenue (Under) / Over Expenditures</b>	<b>-</b>

**Note 1** - Direct costs are deemed to include the costs of the Building Division for the processing of building permit applications, the review of building plans, conducting inspections and building-related enforcement duties. Direct costs also include costs from Public Works, Legislative Services, Fire and Emergency Services and Planning and Infrastructure Services which can be directly attributed to the building permit function.

**Note 2** - Overhead or Indirect costs are deemed to include the costs for support and overhead services to the Building Division.