

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2014 PROGRAM BUDGET

Program: 043 -- Business Licenses

Department: Community Services (Inspections)

General Revenue Fund Budget

| | 2014 Budget | 2014 Actual | Variance 2014 Act. vs. Bud. | 2015 Budget | Variance: 2015 vs. 2014 Budget |
|---------------------------------------|-----------------|-----------------|--------------------------------|-----------------|--------------------------------------|
| Revenue: | | | | | |
| Business Licenses | (27,434) | (28,187) | (753) | (27,500) | (66) |
| Previous Year's Surplus/Deficit | (10,719) | (10,719) | 0 | (3,245) b | 7,474 |
| Administration OH | 4,620 | 4,620 | 0 | 3,631 | (989) |
| Total Revenue | (33,533) | (34,286) | (753) | (27,114) | 6,419 |
| Expenses: | | | | | |
| Operations | 32,533 | 30,041 | (2,492) | 24,703 a | (7,830) |
| Transfer to Equipment Reserves | 1,000 | 1,000 | 0 | 0 | (1,000) |
| Transfer to Operating Reserve | 0 | 0 | 0 | 2,411 b | 2,411 |
| Total Expenses | 33,533 | 31,041 | (2,492) | 27,114 | (6,419) |
| (Surplus) / Deficit | 0 | (3,245) | (3,245) | (0) | (0) |
| | | | | | |
| FTE's | 0.35 | | | 0.25 a | (0.10) |
| | | | | | |
| Equipment Reserve Fund Balance at Y/E | | (25,495) | | (25,750) | |
| Operating Reserve Balance at Y/E | | (19,657) | | (22,265) | |

2015 Budget Notes:

- a. Decrease: Payroll \$8K (reduced FTE from .35 to .25)
- b. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2015 - 2019 Five Year Program Budget Projections

Program: 043 -- Business Licenses

Department: Community Services (Inspections)

General Revenue Fund Budgets

| | 2015 Budget | 2016 Projected Budget | 2017 Projected Budget | 2018 Projected Budget | 2019 Projected Budget |
|-----------------------------------|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenue: | | | | | |
| Business Licenses | (27,500) | (28,978) | (29,610) | (30,182) | (30,767) |
| Previous Year's Surplus/Deficit | (3,245) b | (0) | (0) | (0) | 0 |
| Administration OH | 3,631 | 3,586 | 3,730 | 3,805 | 3,881 |
| Total Revenue | (27,114) | (25,392) | (25,880) | (26,377) | (26,885) |
| Expenses: | | | | | |
| Operations | 24,703 a | 24,392 | 24,880 | 25,377 | 25,885 |
| Transfer to Reserves | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| Transfer to Operating Reserve | 2,411 b | 0 | 0 | 0 | 0 |
| Total Expenses | 27,114 | 25,392 | 25,880 | 26,377 | 26,885 |
| (Surplus) / Deficit | (0) | (0) | (0) | 0 | (0) |
| FTE's | 0.25 a | 0.25 | 0.25 | 0.25 | 0.25 |
| Equip Reserve Fund Balance at Y/E | (25,750) | (27,007) | (28,278) | (29,560) | (30,856) |
| Operating Reserve Balance at Y/E | (22,265) | (22,487) | (22,712) | (22,939) | (23,169) |

Notes

- a. Decrease: Payroll \$8K (reduced FTE from .35 to .25)
- b. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2014 PROGRAM BUDGET

Program: 044 -- Building Inspections & Other Bylaw Enforcement

Department: Community Services (Inspections)

General Revenue Fund Budget

| | 2014 Budget | 2014 Actual | Variance 2014 Act. vs. Bud. | 2015 Budget | Variance: 2015 vs. 2014 Budget |
|---------------------------------|------------------|------------------|--------------------------------|------------------|--------------------------------------|
| Revenue: | | | | | |
| Permits, Tickets, & Sundry | (128,015) | (243,294) | c (115,279) | (135,000) | c (6,985) |
| Tax Req - EA Cent Ok West | (37,326) | (37,257) | a,b 69 | (34,865) | a,b 2,462 |
| Tax Req - EA Cent Ok East | (30,978) | (31,047) | a,b (69) | (31,340) | a,b (362) |
| Previous Year's Surplus/Deficit | (40,052) | (40,052) | 0 | (100,961) | (60,909) |
| Administration OH | 29,391 | 29,391 | 0 | 38,726 | 9,335 |
| Total Revenue | (206,980) | (322,259) | (115,279) | (263,439) | (56,459) |
| Expenses: | | | | | |
| Operations | 206,980 | 221,298 | 14,318 | 263,439 | d 56,459 |
| Total Expenses | 206,980 | 221,298 | 14,318 | 263,439 | 56,459 |
| (Surplus) / Deficit | 0 | (100,961) | (100,961) | (0) | (0) |
| FTE's | 1.700 | | | 2.150 | d 0.450 |

Tax Levy:

| | | | |
|---|----------|----------|----------|
| Tax Requisition | (68,304) | (66,205) | 2,100 |
| Residential Tax Rate (per \$1000 of assessment) | 0.0394 | 0.0383 | (0.0011) |

General Capital Fund Budget

| | 2014 Budget | 2014 Actual | Variance 2014 Act. vs. Bud. | 2015 Budget | Variance: 2015 vs. 2014 Budget |
|-----------------------------|-----------------|-----------------|--------------------------------|-----------------|--------------------------------------|
| Revenue | | | | | |
| Transfer From Reserves | (22,385) | (12,378) | 10,007 | (18,540) | 3,845 |
| Total Revenue | (22,385) | (12,378) | 10,007 | (18,540) | 3,845 |
| Expenses | | | | | |
| Software | 22,385 | 12,378 | (10,007) | 18,540 | e (3,845) |
| Total Expenses | 22,385 | 12,378 | (10,007) | 18,540 | (3,845) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | | (192,782) | | (175,984) | |

2015 Budget Notes:

- Tax requisition is required to fund general bylaw enforcement services for zoning, etc.
- Tax requisition was added in 2013 to fund building inspection, as per Nov. 26, 2012 report to Board and is still required.
Tax requisition breakdown: Building Inspection \$20,067 & General Bylaw Enforcement \$46,138.
- Increased Building Permit activity and revenues in 2014. Because of uncertainty, permit revenues are budgeted conservatively based on 2012 & 2013 levels.
- Increases: Payroll \$50.5 (added .45 FTE-required increased Building Permits), Legal \$5K, Vehicle Operations \$6K, Misc \$1K
Decrease: Microfilming \$6K
- Building Inspections Mobile Software.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2015 - 2019 Five Year Program Budget Projections

Program: 044 -- Building Inspections & Other Bylaw Enforcement

Department: Community Services (Inspections)

General Revenue Fund Budgets

| | 2015 Budget | 2016 Projected Budget | 2017 Projected Budget | 2018 Projected Budget | 2019 Projected Budget |
|---|------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenue: | | | | | |
| Permits, Tickets, & Sundry | (135,000) c | (170,000) | (173,401) | (176,868) | (180,404) |
| Tax Req - EA Cent Ok West | (34,865) a,b | (69,703) | (68,017) | (69,377) | (70,765) |
| Tax Req - EA Cent Ok East | (31,340) a,b | (62,655) | (61,138) | (62,362) | (63,609) |
| Previous Year's Surplus/Deficit | (100,961) | (0) | (0) | (0) | (0) |
| Administration OH | 38,726 | 38,750 | 38,776 | 39,551 | 40,342 |
| Total Revenue | (263,439) | (263,608) | (263,780) | (269,056) | (274,437) |
| Expenses: | | | | | |
| Operations | 263,439 d | 263,608 f | 263,780 f | 269,056 | 274,437 |
| Total Expenses | 263,439 | 263,608 | 263,780 | 269,056 | 274,437 |
| (Surplus) / Deficit | (0) | (0) | (0) | (0) | 0 |
| FTE's | 2.150 | 2.150 | 2.150 | 2.150 | 2.150 |
| Tax Levy: | | | | | |
| Tax Requisition | (66,205) | (132,358) g | (129,155) | (131,739) | (134,374) |
| Residential Tax Rate (per \$1000 of assessment) | 0.0383 | 0.0755 | 0.0726 | 0.0729 | 0.0733 |

General Capital Fund Budgets

| | 2015 Budget | 2016 Projected Budget | 2017 Projected Budget | 2018 Projected Budget | 2019 Projected Budget |
|-------------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Revenue | | | | | |
| Sale of Asset | 0 | (8,000) | 0 | 0 | 0 |
| Transfer From Reserves | (18,540) | (22,075) | 0 | (10,025) | 0 |
| Total Revenue | (18,540) | (30,075) | 0 | (10,025) | 0 |
| Expenses | | | | | |
| Vehicles | 0 | 30,075 | 0 | 0 | 0 |
| Software | 18,540 e | 0 | 0 | 0 | 0 |
| Orthophotos | 0 | 0 | 0 | 10,025 | 0 |
| Total Expenses | 18,540 | 30,075 | 0 | 10,025 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip. Reserve Balance at Y/E | (175,984) | (155,449) | (157,003) | (148,448) | (149,932) |

Notes

- Tax requisition is required to fund general bylaw enforcement services for zoning, etc.
- Tax requisition was added in 2013 to fund building inspection, as per Nov. 26, 2012 report to Board and is still required.
Tax requisition breakdown: Building Inspection \$20,067 & General Bylaw Enforcement \$46,138.
- Increased Building Permit activity and revenues in 2014. Because of uncertainty, permit revenues are budgeted conservatively based on 2012 & 2013 levels.
- Increases: Payroll \$50.5 (added .45 FTE-required increased Building Permits), Legal \$5K, Vehicle Operations \$6K, Misc \$1K
Decrease: Microfilming \$6K
- Building Inspections Mobile Software.
- Reduced Legal fees by \$5k in 2016 and \$5k in 2017.
- Service levels and revenues will be reassessed each year.