

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2016 PROGRAM BUDGET

**Program: 043 -- Business Licenses**

Department: Community Services (Inspections)

**General Revenue Fund Budget**

	2015 Budget	2015 Actual	Variance 2015 Act. vs. Bud.	2016 Budget	Variance: 2016 vs. 2015 Budget
<b>Revenue:</b>					
Business Licenses	(27,500)	(28,940)	(1,440)	(28,000)	(500)
Previous Year's Surplus/Deficit	(3,245)	(3,245)	(0)	(3,601) a	(356)
Administration OH	3,631	3,631	0	3,618	(13)
Total Revenue	(27,114)	(28,554)	(1,440)	(27,983)	(869)
<b>Expenses:</b>					
Operations	24,703	22,543	(2,160)	24,614	(89)
Transfer to Operating Reserve	2,411	2,411	0	3,369 a	958
Total Expenses	27,114	24,954	(2,160)	27,983	869
(Surplus) / Deficit	(0)	(3,601)	(3,601)	0	0
FTE's	0.25			0.25	0.00
Equipment Reserve Fund Balance at Y/E		(25,784)		(26,042)	
Operating Reserve Balance at Y/E		(22,290)		(25,882)	

**2016 Budget Notes:**

a. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2016 - 2020 Five Year Program Budget Projections

**Program: 043 -- Business Licenses**

Department: Community Services (Inspections)

**General Revenue Fund Budgets**

	2016 Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget
<b>Revenue:</b>					
Business Licenses	(28,000)	(29,515)	(29,873)	(30,163)	(30,454)
Previous Year's Surplus/Deficit	(3,601)	0	(0)	0	(0)
Administration OH	3,618	3,654	3,765	3,802	3,840
Total Revenue	(27,983)	(25,860)	(26,108)	(26,360)	(26,614)
<b>Expenses:</b>					
Operations	24,614	24,860	25,109	25,360	25,613
Transfer to Reserves	0	1,000	1,000	1,000	1,000
Transfer to Operating Reserve	3,369	0	0	0	0
Total Expenses	27,983	25,860	26,109	26,360	26,613
(Surplus) / Deficit	0	(0)	0	(0)	(0)
FTE's	0.25	0.25	0.25	0.25	0.25
Equip Reserve Fund Balance at Y/E	(26,042)	(27,302)	(28,575)	(29,861)	(31,160)
Operating Reserve Balance at Y/E	(25,882)	(26,141)	(26,402)	(26,666)	(26,933)

**Notes**

a. Transfer a portion of surplus to operating reserve.



REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2016 PROGRAM BUDGET

**Program: 044 -- Building Inspections & Other Bylaw Enforcement**

Department: Community Services (Inspections)

**General Revenue Fund Budget**

	2015 Budget	2015 Actual	Variance 2015 Act. vs. Bud.	2016 Budget	Variance: 2016 vs. 2015 Budget
<b>Revenue:</b>					
Permits, Tickets, & Sundry	(135,000)	(263,174)	(128,174)	(155,000) c	(20,000)
Tax Req - EA Cent Ok West	(34,865)	(34,863) b	2	(15,599) a	19,266
Tax Req - EA Cent Ok East	(31,340)	(31,342) b	(2)	(14,362) a	16,978
Previous Year's Surplus/Deficit	(100,961)	(100,961)	(0)	(160,588)	(59,627)
Administration OH	38,726	38,726	0	40,337	1,611
<b>Total Revenue</b>	<b>(263,439)</b>	<b>(391,614)</b>	<b>(128,175)</b>	<b>(305,212)</b>	<b>(41,773)</b>
<b>Expenses:</b>					
Operations	263,439	231,026	(32,413)	274,398 d	10,959 d
Transfer to Operating Reserve	0	0	0	30,814 e	30,814
<b>Total Expenses</b>	<b>263,439</b>	<b>231,026</b>	<b>(32,413)</b>	<b>305,212</b>	<b>41,773</b>
(Surplus) / Deficit	(0)	(160,588)	(160,587)	0	0
FTE's	2.150			2.250 d	0.100 d
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(66,205)</b>			<b>(29,961)</b>	<b>36,244</b>
<b>Residential Tax Rate (per \$1000 of assessment)</b>	<b>0.0383</b>			<b>0.0164</b>	<b>(0.0219)</b>

**General Capital Fund Budget**

	2015 Budget	2015 Actual	Variance 2015 Act. vs. Bud.	2016 Budget	Variance: 2016 vs. 2015 Budget
<b>Revenue</b>					
Sale of Asset	0	0	0	(3,000)	(3,000)
Transfer From Reserves	(18,540)	(4,884)	13,656	(69,180)	(50,640)
<b>Total Revenue</b>	<b>(18,540)</b>	<b>(4,884)</b>	<b>13,656</b>	<b>(72,180)</b>	<b>(53,640)</b>
<b>Expenses</b>					
Software	18,540	4,884	(13,656)	0	(18,540)
Vehicles	0	0	0	72,180	72,180
<b>Total Expenses</b>	<b>18,540</b>	<b>4,884</b>	<b>(13,656)</b>	<b>72,180</b>	<b>53,640</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(190,083)		(122,112)	
Operating Reserve Balance at Y/E		0		(30,814)	

**2016 Budget Notes:**

- Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc. in 2016.
- Tax requisition was added in 2013-2015 to fund building inspection, as per Nov. 26, 2012 report to Board and is no longer required.
- Increased Building Permit activity and revenues in 2014 & 2015. Because of uncertainty, permit revenues are budgeted conservatively based on experience with 2012 & 2013 levels.
- Increases: Payroll \$20.6 (+.10 FTE required increased Building Permits & employee Mix), Advertising \$1k, Legal \$1k.  
Decrease: Vehicle Operations \$8k, Travel \$1k, minor misc. \$2k.
- Set aside operating reserve for future tax rate mitigation re: building inspection.



**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2016 - 2020 Five Year Program Budget Projections**

**Program: 044 -- Building Inspections & Other Bylaw Enforcement**

**Department:** Community Services (Inspections)

**General Revenue Fund Budgets**

	2016 Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget
<b>Revenue:</b>					
Permits, Tickets, & Sundry	(155,000) c	(250,000) f	(255,000) f	(260,100) f	(265,300) f
Tax Req - EA Cent Ok West	(15,599) a,b	(20,777) f	(47,100) f	(48,043) f	(49,004) f
Tax Req - EA Cent Ok East	(14,362) a,b	(19,131) f	(43,367) f	(44,234) f	(45,119) f
Previous Year's Surplus/Deficit	(160,588)	0	(0)	(23,867)	(48,212)
Administration OH	40,337	41,143	41,216	42,041	42,882
Transfer from Operating Reserve	0	(31,122) h	0	0	0
<b>Total Revenue</b>	<b>(305,212)</b>	<b>(279,886)</b>	<b>(304,251)</b>	<b>(334,203)</b>	<b>(364,754)</b>
<b>Expenses:</b>					
Operations	274,398 d	279,886 e,f	280,384 e,f	285,991 f	291,711 f
Transfer to Operating Reserve	30,814 g	0	0	0	0
<b>Total Expenses</b>	<b>305,212</b>	<b>279,886</b>	<b>280,384</b>	<b>285,991</b>	<b>291,711</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>(23,867)</b>	<b>(48,212)</b>	<b>(73,043)</b>
<b>FTE's</b>	<b>2.250</b>	<b>2.250 f</b>	<b>2.250 f</b>	<b>2.250 f</b>	<b>2.250 f</b>

**Tax Levy:**

<b>Tax Requisition</b>	<b>(29,961)</b>	<b>(39,908)</b>	<b>(90,467)</b>	<b>(92,277)</b>	<b>(94,123)</b>
<b>Residential Tax Rate (per \$1000 of assessment)</b>	<b>0.0164</b>	<b>0.0216</b>	<b>0.0482</b>	<b>0.0484</b>	<b>0.0486</b>

**General Capital Fund Budgets**

	2016 Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget	2020 Projected Budget
<b>Revenue</b>					
Sale of Asset	(3,000)	0	0	0	0
Transfer From Reserves	(69,180)	0	(10,150)	0	0
<b>Total Revenue</b>	<b>(72,180)</b>	<b>0</b>	<b>(10,150)</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Orthophotos	0	0	10,150	0	0
Vehicles	72,180	0	0	0	0
<b>Total Expenses</b>	<b>72,180</b>	<b>0</b>	<b>10,150</b>	<b>0</b>	<b>0</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip. Reserve Balance at Y/E</b>	<b>(122,112)</b>	<b>(123,333)</b>	<b>(114,315)</b>	<b>(115,458)</b>	<b>(116,613)</b>
<b>Operating Reserve Balance at Y/E</b>	<b>(30,814) g</b>	<b>(0) h</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

**Notes**

- Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc. in 2016.
- Tax requisition was added in 2013-2015 to fund building inspection, as per Nov. 26, 2012 report to Board and is no longer required.
- Increased Building Permit activity and revenues in 2014 & 2015. Because of uncertainty, permit revenues are budgeted conservatively based on experience with 2012 & 2013 levels.
- Increases: Payroll \$20.6 (+.10 FTE required increased Building Permits & employee Mix), Advertising \$1k, Legal \$1k.  
Decrease: Vehicle Operations \$8k, Travel \$1k, minor misc. \$2k.
- Reduced Legal fees by \$5k 2018.
- Service levels and revenues will be reassessed each year.
- Set aside operating reserve for future tax rate mitigation re: building inspection.
- Utilize operating reserve.