

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2015 PROGRAM BUDGET

Program: 110 -- Regional Planning

Department: Community Services (Planning)

General Revenue Fund Budget

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
Revenue:					
Tax Requisition - Kelowna	(177,193)	(177,306)	(113)	(191,592)	(14,399)
Tax Requisition - Peachland	(8,442)	(8,457)	(15)	(9,221)	(779)
Tax Requisition - Lake Country	(18,990)	(18,898)	92	(20,328)	(1,338)
Tax Requisition - West Kelowna	(44,752)	(44,784)	(32)	(48,872)	(4,120)
Tax Req - EA Cent Ok. West	(6,635)	(6,607)	28	(6,603)	32
Tax Req - EA Cent Ok East	(5,503)	(5,462)	41	(5,851)	(348)
Previous Year's Surplus/Deficit	(49,708)	(49,708)	0	(82,031)	(32,323)
Administration OH	42,429	42,429	0	46,986	4,557
OBWB Grant	0	0	0	(20,000)	(20,000)
CARIP Grant	(20,000)	(20,078)	(78)	0	20,000
GSPF Grant (Gas Tax)	(10,000) a	0 a	10,000	(2,122) a	7,878
Total Revenue	<u>(298,794)</u>	<u>(288,871)</u>	<u>9,923</u>	<u>(339,634)</u>	<u>(40,840)</u>
Expenses:					
Operations	288,794	204,718	(84,076)	319,634 b	30,840
Regional Growth Strategy	10,000	2,122 a	(7,878)	0 a	(10,000)
Transfer to Operating Reserve	0	0	0	20,000 c	20,000
Total Expenses	<u>298,794</u>	<u>206,840</u>	<u>(91,954)</u>	<u>339,634</u>	<u>40,840</u>
(Surplus) / Deficit	<u>0</u>	<u>(82,031)</u>	<u>(82,031)</u>	<u>(0)</u>	<u>(0)</u>
FTE's	<u>2.20</u>			<u>2.20</u>	0
Tax Levy:					
Tax Requisition	<u>(261,515)</u>			<u>(282,467)</u>	<u>(20,952)</u>
Residential Tax Rate (per \$1000 of assessment)	<u>0.0075</u>			<u>0.0076</u>	<u>0.0001</u>
Operating Reserve Balance at Y/E		<u>0</u>		<u>(20,000)</u>	

2015 Budget Notes:

- a. Decrease: RGS is broken out for Grant purposes, going forward RGS will be done inhouse.
- b. Increase: Contract Services \$20k (Total contract services line item is \$75K and includes: \$10K Riparian Guidelines, \$40K carry over RGS, \$15k carry over Flood Hazard Management, \$10K Habitat Connectivity Project), Payroll \$5k, Legal \$5k.
- c. Transfer a portion of the surplus to operating reserve for future rate stabilization, especially since contract services fluctuates greatly from year to year depending on projects being undertaken.

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

Program: 110 -- Regional Planning

Department: Community Services (Planning)

General Revenue Fund Budgets

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(191,592)	(212,168)	(230,387)	(234,996)	(239,696)
Tax Requisition - Peachland	(9,221)	(10,212)	(11,089)	(11,310)	(11,536)
Tax Requisition - Lake Country	(20,328)	(22,512)	(24,445)	(24,934)	(25,432)
Tax Requisition - West Kelowna	(48,872)	(54,121)	(58,768)	(59,943)	(61,142)
Tax Req - EA Cent Ok. West	(6,603)	(7,313)	(7,941)	(8,099)	(8,261)
Tax Req - EA Cent Ok East	(5,851)	(6,479)	(7,035)	(7,176)	(7,320)
Previous Year's Surplus/Deficit	(82,031)	(0)	(0)	(0)	(0)
Administration OH	46,986	42,678	43,532	44,402	45,290
Transfer from Operating Reserve	0	(20,200) c	0	0	0
OBWB Grant	(20,000)	0	0	0	0
GSPF Grant (Gas Tax)	(2,122)	0	0	0	0
Total Revenue	(339,634)	(290,327)	(296,133)	(302,056)	(308,097)
Expenses:					
Operations	319,634 a	290,327 d	296,133	302,056	308,097
Transfer to Operating Reserve	20,000 b	0	0	0	0
Total Expenses	339,634	290,327	296,133	302,056	308,097
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	2.20	2.20	2.20	2.20	2.20
Tax Levy:					
Tax Requisition	(282,467)	(312,805)	(339,665)	(346,458)	(353,387)
Residential Tax Rate (per \$1000 of assessment)	0.0076	0.0083	0.0089	0.0089	0.0090
Operating Reserve Balance at Y/E	(20,000) b	0 c	0	0	0

Notes

- Increase: Contract Services \$20k (Total contract services line item is \$75K and includes \$10K Riparian Guidelines, \$40K carry over RGS, \$15k carry over Flood Hazard Management, \$10K Habitat Connectivity Project), Payroll \$5k, Legal \$5k.
- Transfer a portion of the surplus to operating reserve for future rate stabilization, especially since contract services fluctuates greatly from year to year depending on projects being undertaken.
- Likely need to use operating reserve in following year raise the tax rate gradually. (Includes 2016 interest).
- Remove \$25k Contract Services re: Projects.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2015 PROGRAM BUDGET

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning)

General Revenue Fund Budget

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
Revenue:					
Application Fees/Map Sales etc.	(15,000)	(27,644)	(12,644)	(18,000)	(3,000)
Tax Requisition - Kelowna	(24,240)	(24,240)	a 0	0	24,240
Tax Requisition - Peachland	(1,060)	(1,060)	a 0	0	1,060
Tax Requisition - Lake Country	(2,422)	(2,422)	a 0	0	2,422
Tax Requisition - West Kelowna	(5,955)	(5,955)	a 0	0	5,955
Tax Req - EA Cent Ok. West	(188,408)	(188,339)	69	(222,605)	(34,197)
Tax Req - EA Cent Ok East	(156,364)	(156,433)	(69)	(200,094)	(43,731)
OBWB Grant	0	(15,000)	(15,000)	0	0
Previous Year's Surplus/Deficit	(113,776)	(113,776)	(0)	(60,663)	53,113
Transfer from Operating Reserve	0	0	0	(23,230)	(23,230)
Transfer from CWF Cap Fac Reserve	(30,000)	(2,640)	27,360	(27,360)	2,640
Administration OH	59,588	59,588	0	70,098	10,510
Total Revenue	(477,637)	(477,921)	(284)	(481,854)	(4,217)
Expenses:					
Operations	449,637	389,258	(60,379)	476,854	c,d 27,217
Transfer to Equip. Reserves	5,000	5,000	0	5,000	0
Transfer to Operating Reserve	23,000	23,000	0	0	(23,000)
Total Expenses	477,637	417,258	(60,379)	481,854	4,217
(Surplus) / Deficit	0	(60,663)	(60,663)	0	0

FTE's 3.520 3.520 0.00

Tax Levy:					
Tax Requisition	(378,449)			(422,699)	(44,250)
Residential Tax Rate **	0.1991			0.2448 **	0.0457
(per \$1000 of assessment)					

General Capital Fund Budget

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
Revenue					
Transfer From Reserves	0	0	0	(30,000)	(30,000)
Total Revenue	0	0	0	(30,000)	(30,000)
Expenses - Equipment					
Vehicle	0	0	0	30,000	30,000
Total Expenses	0	0	0	30,000	30,000
(Surplus) / Deficit	0	0	0	0	0

Equipment Reserve Fund Balance at Y/E (40,629) (15,735)

Operating Reserve Balance at Y/E (23,000) 0 d

- 2015 Budget Notes:**
- a. Fringe Area participation previously was: City of Kelowna (6.4052%), Peachland (0.28%), Lake Country (0.64%) and West Kelowna (1.5734%) fringe participation is included. Currently under review. 2015 is currently shown with just the EA's and no fringe area participation, until new agreement is reached.
 - b. Utilize operating reserve to reduce tax increase impact.
 - c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. Carried forward from 2014.
 - d. Increases: Legal \$10k, Contract Services \$10k (Total contract services line item is \$50k includes \$20k Environmental Mapping, \$5k Wetland Strategy, \$25k EA's Rural Subdivision), Misc \$9.8k Decreases: Flood Plain Assessment \$2.6k

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

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning)

General Revenue Fund Budgets

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
Revenue:					
Application Fees/Map Sales	(18,000)	(18,360)	(18,727)	(19,102)	(19,484)
Tax Requisition - Kelowna	0 a	0	0	0	0
Tax Requisition - Peachland	0 a	0	0	0	0
Tax Requisition - Lake Country	0 a	0	0	0	0
Tax Requisition - West Kelowna	0 a	0	0	0	0
Tax Req - EA Cent Ok. West	(222,605) a	(263,747)	(268,969)	(274,295)	(279,728)
Tax Req - EA Cent Ok East	(200,094) a	(237,075)	(241,770)	(246,557)	(251,441)
Previous Year's Surplus/Deficit	(60,663)	0	0	(0)	0
Transfer from Operating Reserve	(23,230) b	0	0	0	0
Transfer from CVWF Cap Fac Reserv	(27,360) c	0 c	0	0	0
Administration OH	70,098	65,898	67,216	68,560	69,931
Total Revenue	(481,854)	(453,284)	(462,250)	(471,395)	(480,722)
Expenses:					
Operations	476,854 c,d	448,284 c,e	457,250	466,395	475,722
Transfer to Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	481,854	453,284	462,250	471,395	480,722
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	3.52	3.52	3.52	3.52	3.52

Tax Levy:

Tax Requisition	(422,699)	(500,822)	(510,739)	(520,852)	(531,169)
Residential Tax Rate (per \$1000 of assessment)	0.2448 *	0.2857 *	0.2871 *	0.2884 *	0.2484 *

General Capital Fund Budgets

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
Revenue					
Transfer From Reserves	(30,000)	0	0	(5,075)	0
Total Revenue	(30,000)	0	0	(5,075)	0
Expenses					
Vehicles	30,000	0	0	0	0
Orthophotos	0	0	0	5,075	0
Total Expenses	30,000	0	0	5,075	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(15,735)	(20,893)	(26,102)	(26,237)	(31,499)
Operating Reserve Balance at Y/E	0	0	0	0	0

Notes

- Fringe Area participation previously was: City of Kelowna (6.4052%), Peachland (0.28%), Lake Country (0.64%) and West Kelowna (1.5734%) fringe participation is included. Currently under review. 2015 is currently shown with just the EA's and no fringe area participation, until new agreement is reached.
- Utilize operating reserve to reduce tax increase impact.
- Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. Carried forward from 2014. Removed in 2016.
- Increases: Legal \$10k, Contract Services \$10k (Total contract services line item is \$50k includes \$20k Environmental Mapping, \$5k Wetland Strategy, \$25k EA's Rural Subdivision), Misc \$9.8k Decreases: Flood Plain Assessment \$2.6k
- Removed \$10k contract costs.