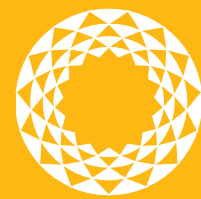


Base Budget Workshop

June 20, 2016



Kelowna

Agenda

- Base Budget Defined
- Base Budget Detail
- Base Budget Changes
- Financial Oversight

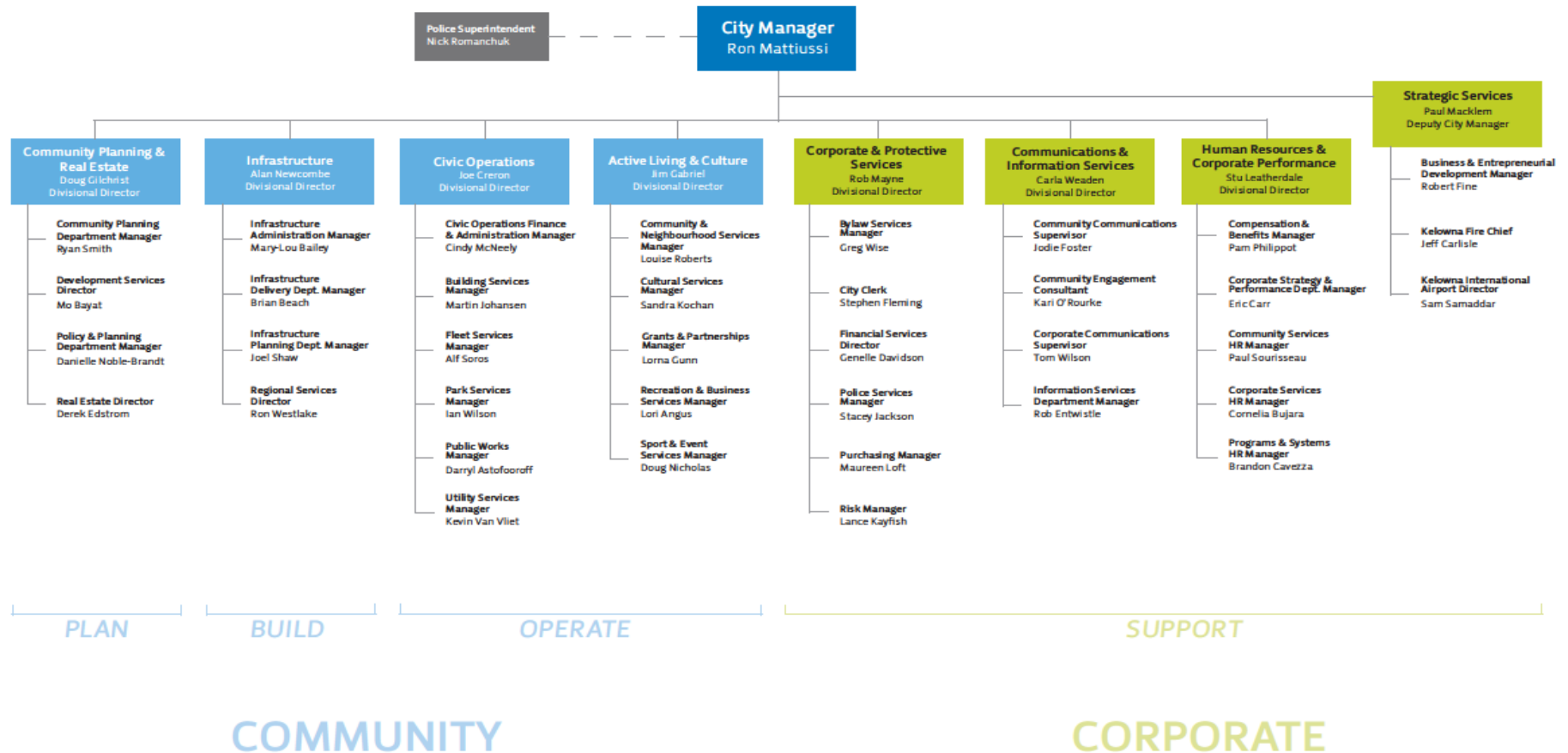


Base Budget Defined

The budget that provides for
existing levels of service
in the current year



Base Budget Defined



Base Budget Defined

➤ Accounting Structure

- ✓ **Fund:** General, Airport, Water, Sewer, Library
- ✓ **Cost Centre:** Represents one Director, Manager or Supervisor and are link to Division/Dept./Branch
- ✓ **Account:** Type of Financial Transaction: assets, liabilities, revenue or expense

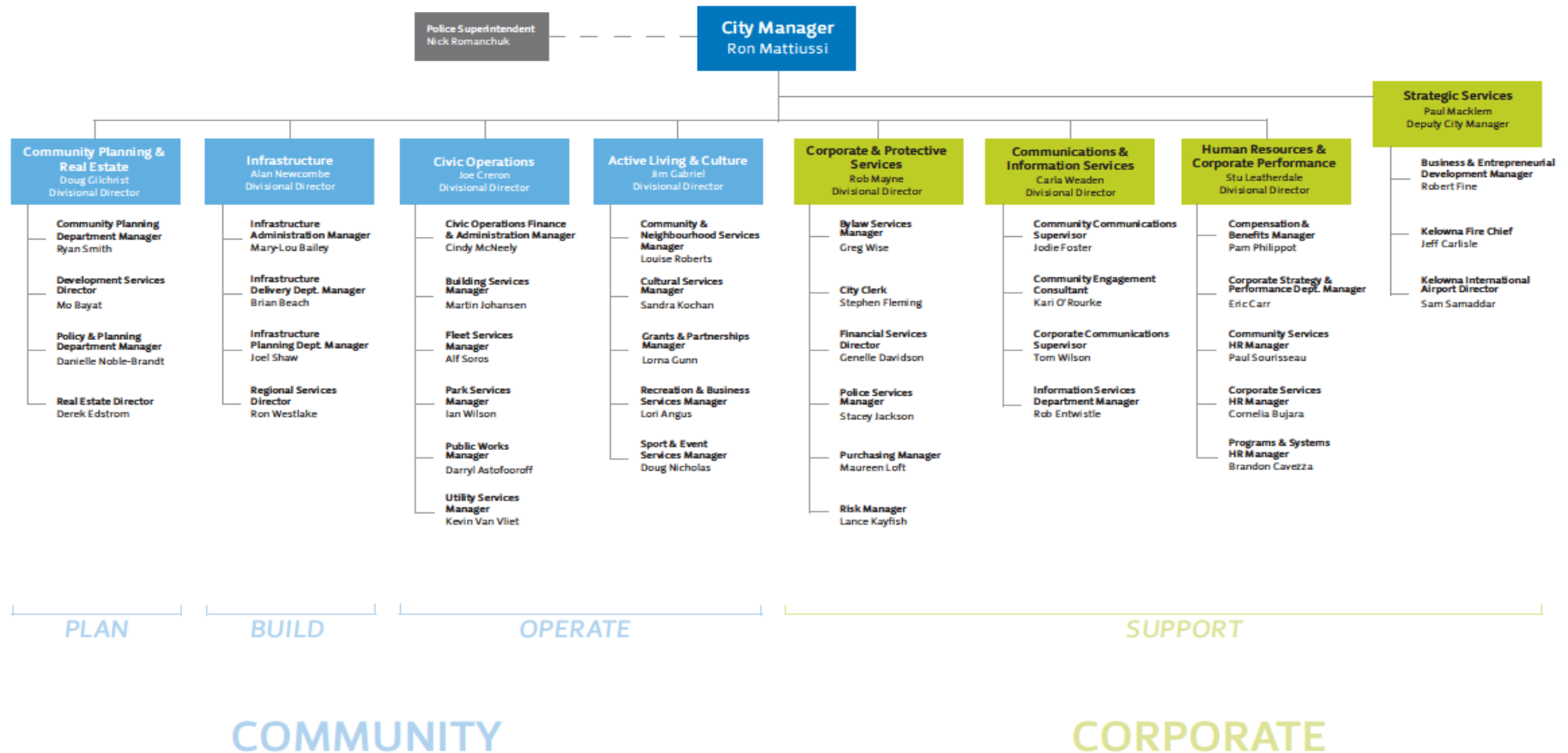
Base Budget Defined

➤ Accounting Structure

- ✓ **Project:** Grouping of Costs: operating programs & capital Projects
- ✓ **Work Order:** Break programs/projects into groupings of costs and revenues.
- ✓ **Locations:** physical and specific location with costs/revenues

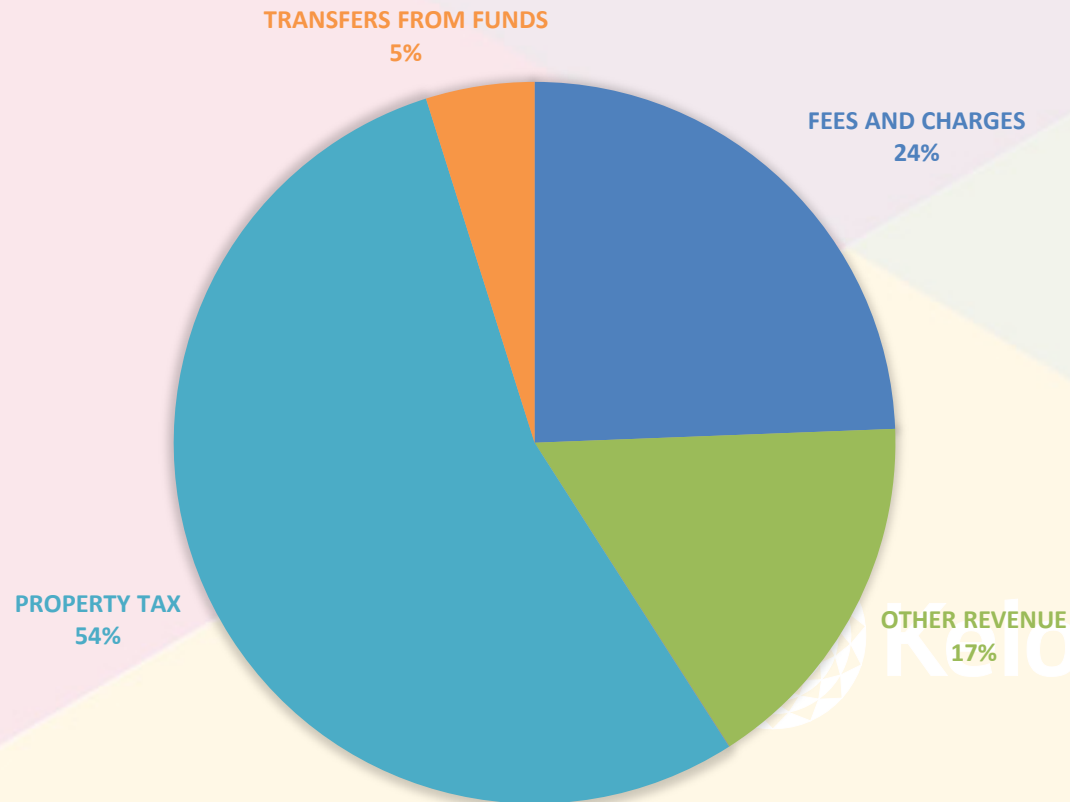


Base Budget Defined



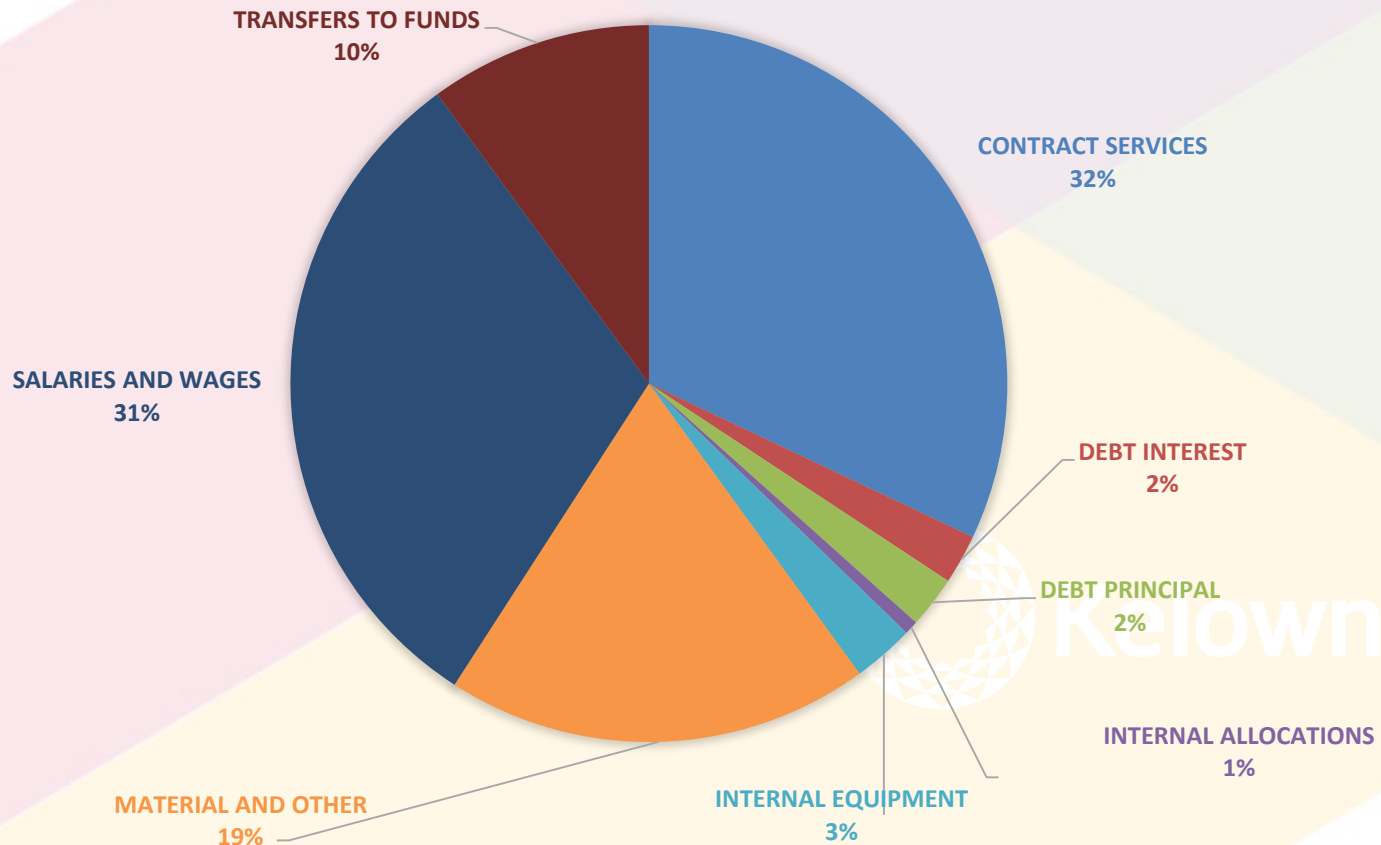
Base Budget Defined

2016 GENERAL FUND REVENUE BUDGET CORPORATE BUDGET



Base Budget Defined

2016 GENERAL FUND EXPENDITURE BUDGET CORPORATE BUDGET



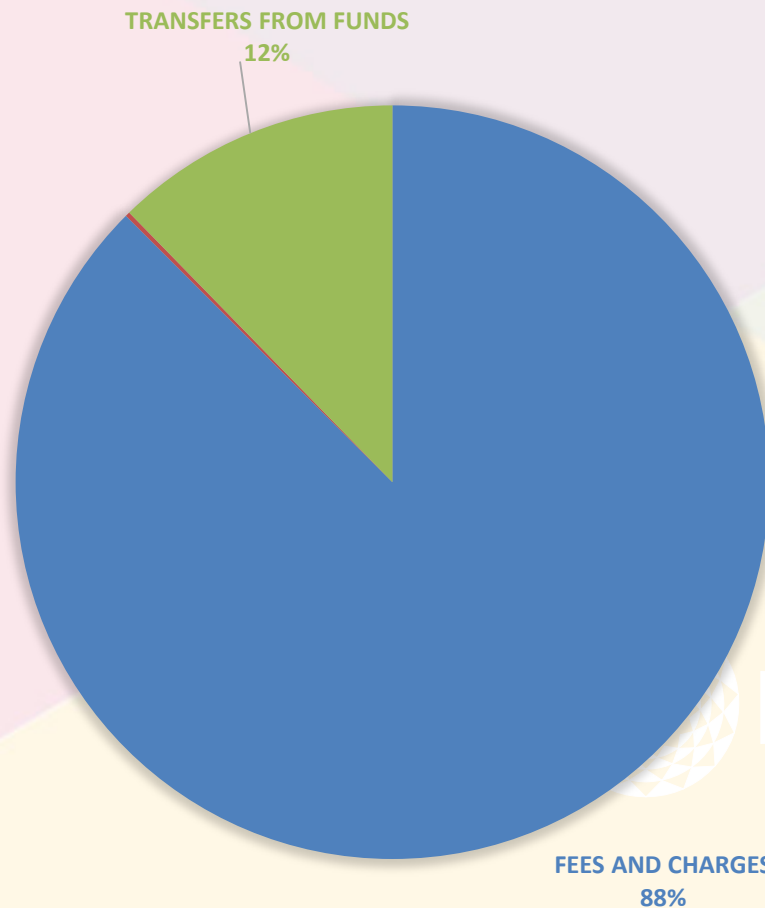
Base Budget Detail

Community Planning & Real Estate
Doug Gilchrist



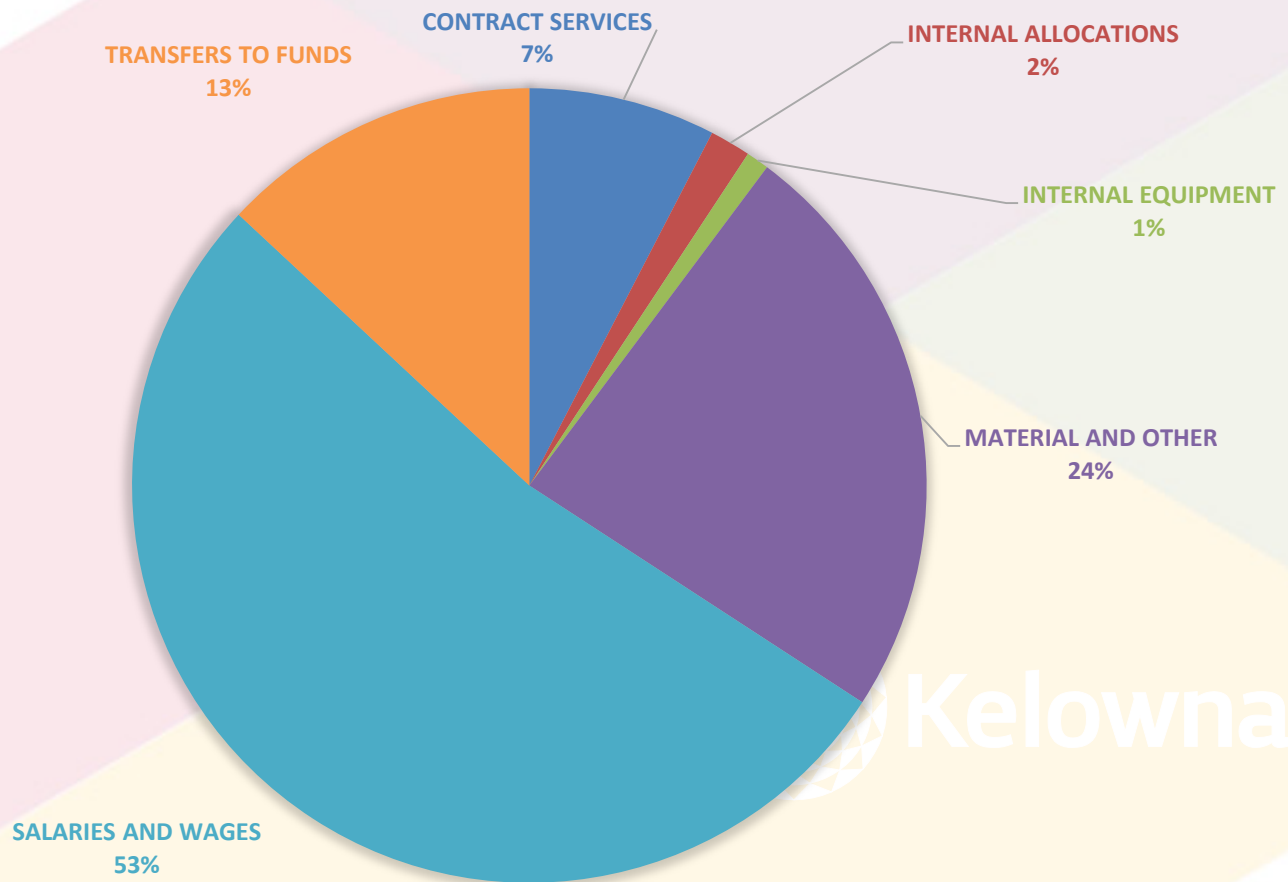
Base Budget Detail

2016 CP&RE REVENUE BUDGET



Base Budget Detail

2016 CP&RE EXPENDITURE BUDGET



Base Budget Detail

Let's Get Into The Detail



Base Budget Detail

Division & Department

Division(T)	Department(T)	YTD	Budget	Variance	YTD%
Community Planning & Real Estate	Community Planning	1,474,827.09	1,481,496.00	6,668.91	99.55
Community Planning & Real Estate	Community Planning & Real Estate	-141,458.52	-132,432.00	9,026.52	106.82
Community Planning & Real Estate	Development Services	596,329.66	631,972.00	35,642.34	94.36
Community Planning & Real Estate	Policy & Planning	1,220,754.49	1,202,671.00	-18,083.49	101.50
Community Planning & Real Estate	Real Estate	456,590.41	457,112.00	521.59	99.89
Community Planning & Real Estate		3,607,043.13	3,640,819.00	33,775.87	99.07
Total		3,607,043.13	3,640,819.00	33,775.87	99.07

Base Budget Detail

Department & Work Order

Account	Account(T)	Total	Budget	Variance	YTD%
		328,015.89	577,282.00	249,266.11	56.82
1070-01	Heritage Grant Program	43,802.11	43,773.00	-29.11	100.07
1070-02	Neighbourhood Area Plan Program	95.56	0.00	-95.56	0.00
1070-04	Heritage Strategy	2,999.08	3,000.00	0.92	99.97
1070-09	Climate Action Plan	0.00	0.00	0.00	0.00
1070-10	Sustainability Action Team	1,327.49	1,500.00	172.51	88.50
1070-11	Our Rutland	-6.00	0.00	6.00	0.00
1070-12	External Demographic Data	5,595.00	6,500.00	905.00	86.08
1070-13	Civic Precinct Land Use Plan	50,000.00	50,000.00	0.00	100.00
1070-15	Urban Centers Roadmap	0.00	0.00	0.00	0.00
1070-16	Housing Reserve Fund	320,000.00	120,000.00	-200,000.00	266.67
1070-17	Urban Infill Challenge	14,351.74	14,350.00	-1.74	100.01
1070-18	Partnership & Research	67,498.81	45,000.00	-22,498.81	100.00
1070-19	Hospital Area Plan Phase 2	32,000.00	32,000.00	0.00	100.00
1070-20	Agricultural Plan Update	20,000.00	20,000.00	0.00	100.00
1070-21	Community For All Ages	2,280.00	2,280.00	0.00	100.00
1070	Research & Strategic Planning	887,959.68	915,685.00	27,725.32	94.52
153	Policy & Planning	887,959.68	915,685.00	27,725.32	94.52
	Total	887,959.68	915,685.00	27,725.32	94.52

Base Budget Detail

Account	Account(T)	Total	Budget	Variance	YTD%
4000	General Revenue	-2,450.00	-3,500.00	-1,050.00	70.00
4440	Permits and Inspections Revenue	-2,379,784.57	-3,273,112.00	-893,327.43	72.71
4510	Recovery Revenue	-6,275.72	0.00	6,275.72	0.00
4580	Sale Revenue	-3,745.32	-3,000.00	745.32	124.84
4590	Service Revenue	-150.00	0.00	150.00	0.00
5225	Salaries - Management	41,534.56	154,006.00	112,471.44	26.97
5450	FB Load Salary - Mgmt	20,199.54	0.00	-20,199.54	0.00
6040	Advertising	70.57	1,878.00	1,807.43	3.76
6180	Communication Lines	2,509.64	9,777.00	7,267.36	25.67
6280	Copier Use Expense	438.81	2,725.00	2,286.19	16.10
6660	Hearing Tests	0.00	1,000.00	1,000.00	0.00
7080	Legal Expense	49.53	600.00	550.47	8.25
7240	Meals Expense - Meeting Ordered In	145.55	1,000.00	854.45	14.56
7260	Medical Examinations	0.00	1,400.00	1,400.00	0.00
7280	Memberships	1,291.50	3,200.00	1,908.50	40.36
7321	Payroll Expense - Mileage (Financial Ser	1,100.00	5,000.00	3,900.00	22.00
7500	Postage & Freight	514.45	1,246.00	731.55	41.29
7520	Professional & Consulting Services	897.99	3,000.00	2,102.01	29.93
7540	Purchase Services	9.49	160.00	150.51	5.93
7570	Repair Expense	16.94	200.00	183.06	8.47
7620	Reproduction Services	3,481.08	31,890.00	28,408.92	10.92
7630	Rewards & Recognition (BGT ONLY-use	0.00	1,380.00	1,380.00	0.00
7632	Rewards & Recognition - Gifts	379.80	0.00	-379.80	0.00
7680	Subscriptions	1,126.62	2,975.00	1,848.38	37.87
7720	Material & Supplies - Computer & Photo	1,262.24	1,512.00	249.76	83.48
7820	Material & Supplies - Office	2,081.60	9,532.00	7,450.40	21.84
7960	Telephone - Cellular	5,300.85	15,000.00	9,699.15	35.34
8000	Telephone - Long Distance	89.89	515.00	425.11	17.45
8050	Training & Education Expense	4,987.89	18,250.00	13,262.11	27.33
8180	Travel Expense	3,577.70	5,500.00	1,922.30	65.05
		-2,301,339.37	-3,007,866.00	-706,526.63	76.51
4200	Appropriation from General Reserve (Fi	0.00	-417,110.00	-417,110.00	0.00
5210	Salaries - Union	8,503.90	0.00	-8,503.90	0.00
5270	Wages - Special - PT & Cas	0.00	39,110.00	39,110.00	0.00
5435	FB Load Salaries - Union	3,826.76	0.00	-3,826.76	0.00
7620	Reproduction Services	54,645.00	378,000.00	323,355.00	0.70
1066-01	MicroFiche Scanning Project	66,975.66	0.00	-66,975.66	0.00
1066	Inspection Services Administrative	-2,234,363.71	-3,007,866.00	-773,502.29	76.01
148	Development Services	-2,234,363.71	-3,007,866.00	-773,502.29	76.01
	Total	-2,234,363.71	-3,007,866.00	-773,502.29	76.01

Base Budget Changes

➤ Council

- ✓ Policy
- ✓ Bylaw
- ✓ Council Resolution
- ✓ Council Service Requests



➤ Other Levels of Government - Legislated

- ✓ Provincial
- ✓ Federal



Base Budget Changes

- Provisional Budget
- Carry-overs
- Final Budget
- During the Year



Financial Oversight

➤ Scheduled Reviews

- ✓ Variance Analysis
- ✓ Utility Rate Review
- ✓ Union Contracts: CUPE/IAFF/IBEW
- ✓ Purchasing Reviews

➤ Council Directed Reviews

- ✓ Heritage Properties Program Review

Financial Oversight Completed Reviews

- Legal Services
- Business License - Phase I
- Records Management function – Phase I
- Parking Services
- Building Services Revenue
- Vehicle Parts Inventory
- Stores Inventory
- Council Notice Process
- Fees and Charges Overall
- Training Program
- Graphic Design Contract



Financial Oversight Currently Under Review

- Financial Services Function
- Business License – Phase II
- Records Management function – Phase II
- Utility Billing Customer Care
- Recreation Contractors

Financial Oversight

Future Reviews Under Consideration

- NAPA Review
- Overhead Review – 3rd Party Invoicing
- Internal Allocations Review
- Reserve Funding

Key Points

➤ What the base budget is:

The budget that provides for
existing levels of service
in the current year

➤ How changes are made to the base budget

- ✓ Provisional Budget
- ✓ Carryovers
- ✓ Final Budget
- ✓ During the Year



Key Points

- Who can make changes to the base budget
 - ✓ Council
 - ✓ Other Levels of Government

- What financial oversight there is for the base budget
 - ✓ Scheduled
 - ✓ Council Directed



Questions

- What the base budget is?
- How changes are made to the base budget?
- Who can make changes to the base budget?
- What financial oversight there is for the base budget?