



## **INTRODUCTION FROM THE MANAGER, FINANCIAL SERVICES**

As the Manager, Financial Services of the Columbia Shuswap Regional District (CSR D), I am pleased to introduce the organization's 2019 *Budget Process and Corporate Priorities* WORKBOOK.

The WORKBOOK is broken into ten areas. Part one presents the views of the Chief Administrative Officer on the vision and mission of the organization, as well as his suggestions for a set of corporate values to guide our work. The vision articulates what we believe the administration can and should be. The mission describes, in broad terms, what we believe we exist to do. The corporate values serve as the "signposts" that govern how we believe we should conduct ourselves in our work.

Part two focuses on the individual Departments that make up the CSR D. For each Department, the WORKBOOK outlines a mandate that describes the Department's purpose and identifies its key responsibilities and goals for the coming year. Each Department's proposed, new initiatives for 2019 are then presented and explained. These initiatives represent the projects that the Departments feel should be endorsed by the CSR D Board as priorities for the coming year.

Part three reviews current staffing levels and proposed staffing increases both by FTE and by dollar value. The dollar value for staffing includes benefit costs, the legislated employer amounts for Pension contributions; WCB remittances; EI and CPP; employee benefits; and now the new Employer Health Tax. I have also included a reconciliation from the previous year budget for staffing with the current year staffing budget.

Part four identifies the budget summary by department and also identifies proposed total budget, tax requisition and assessment comparisons to previous years.

Part five has the tax requisitions by municipality and electoral area and shows proposed overall increases and proposed increases to the average residential taxpayer.

Part six identifies the proposed total taxes to be collected by each electoral area on behalf of the CSR D.

Part seven is a summary of the parcel taxes charged across all functions.

Part eight summarizes the variances between the current year proposed budget and the prior year budget and actual expenditures. Any significant differences are reflected in the notes.



Part nine is the proposed five year financial plan. This document identifies every service area within the CSR D and lists the specific line items that make up the budget for that service area.

Part ten includes the draft year end balances of all capital reserves, operating reserves, Parkland Acquisition Funds, Community Works Funds, and Economic Opportunity Funds. The capital reserve funds have a 10 year projection of contributions and planned expenditures.

All of these documents will be referred to throughout the budget deliberations and power point presentation. The first part of the day will be spent reviewing information relevant to all areas of the CSR D. This would include assessment information; budgets for region wide service areas; budgets for service areas that are shared by one or more municipality AND one or more electoral areas. At the end of this portion of the discussion, there will be an opportunity for the public to be heard. The second part of the day will focus on those budgets that are for service areas entirely within the electoral areas. Service areas specific to an electoral area have previously been discussed with the electoral area director and will not be addressed during the day unless there are policy decisions that need to be addressed by the Board. Municipal directors are encouraged to attend the entire day as the budget document is a corporate document that must be endorsed by the whole Board.

The budget decisions made by the Board will be reflected in each Department's final 2019 work plans. These work plans will succeed — and supersede — this *Corporate Priorities* document. Once finalized, they will guide department heads and managers in making operating decisions and directing staff.