## 620 – Mesachie Lake Water

The role of the Mesachie Lake Water System function is to operate and maintain a water system. Revenue sources include user fees and parcel tax.

| | | | |
|---|---|---|---|
| **MESACHIE LAKE WATER (620)** | **PARCEL TAX REQUISITION** | **$** | **45,450** |
| **PARTICIPATING AREA** | **Specified Area in Electoral Area "F"** | | |
| **STATUTORY LIMITATION** | **Max Requisition Parcel Tax** | **None** | |
| **BYLAW #** | **Management Bylaw 4231** | | |
| **MOST RECENT AMENDMENT DATE** | **Adopted January 27, 2021** | | |
| | **Proposed Amemdment 2024** | | |
| **TOTAL NUMBER OF PARCELS** | | **101** | |
| **TOTAL NUMBER OF USERS** | | **100** | |
| **ANNUAL COST PER PROPERTY** | **Parcel tax** | **$ 450** | |
| | **User fee** | **$ 200** | **proposed 2024** |

## COWICHAN VALLEY REGIONAL DISTRICT

## 2024-2028 FINANCIAL EXPENDITURE PROGRAM

**Service: Mesachie Lake Water**

**Function: 620**

| **TOTAL EXPENDITURE** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** |
|---|---|---|---|---|---|---|
| Operational Costs | $86,359 | $89,359 | $87,500 | $87,500 | $88,500 | $88,500 |
| Long Term Debt | | | | | | |
| Short Term Debt | | | | | | |
| Capital | 544,958 | 544,958 | | | | |
| Transfer to Capital Reserve | | | | | | |
| **TOTAL APPLICATION OF FUNDS** | $631,317 | $634,317 | $87,500 | $87,500 | $88,500 | $88,500 |
| | | | | | | |
| | | | | | | |
| **SOURCES OF FUNDS** | | | | | | |
| **Requisition/Parcel Tax** | 45,450 | 45,450 | 45,500 | 45,500 | 45,500 | 45,500 |
| **User Fee** | 19,840 | 22,840 | 23,000 | 23,000 | 24,000 | 24,000 |
| **Transfer from Capital Reserve** | 63,503 | 63,503 | | | | |
| **Transfer from Gas Tax Reserve** | 483,524 | 483,524 | | | | |
| **Other** | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| **Debt Proceeds** | | | | | | |
| **Surplus/(Deficit)** | | | | | | |
| **TOTAL SOURCE OF FUNDS** | $631,317 | $634,317 | $87,500 | $87,500 | $88,500 | $88,500 |

# Budget Report by Cost Center

**Account Code :** ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

**GENERAL WATER FUND**
**620 - MESACHIE LAKE WATER**

| | | 2021 ACTUAL | 2022 ACTUAL | 2023 AMENDED BUDG | 2024 DRAFT BUDGET |
|---|---|---|---|---|---|
| OPERATING REV | | | | | |
| 4411 USER CHARGES | | | | | |
| 02-1-4411-0000 | USER CHARGES | -21,627 | -19,342 | -21,840 | -24,840 |
| 02-1-4411-1000 | DISCOUNTS | 1,813 | 1,533 | 2,000 | 2,000 |
| | Total USER CHARGES | -19,814 | -17,809 | -19,840 | -22,840 |
| 4810 CONNECTION CHARGES | | | | | |
| 02-1-4810-0000 | CONNECTION CHARGES | 0 | 0 | -19,000 | -19,000 |
| | Total CONNECTION CHARGES | 0 | 0 | -19,000 | -19,000 |
| 7574 REQUISITION - PARCEL TAX | | | | | |
| 02-1-7574-0000 | REQUISITION - PARCEL TAX | -35,600 | -40,400 | -45,450 | -45,450 |
| | Total REQUISITION - PARCEL TA | -35,600 | -40,400 | -45,450 | -45,450 |
| 9009 TRANSFER FROM GAS TAX RESERVE | | | | | |
| 02-1-9009-0000 | TSF FROM GAS TAX RESERVE | 0 | 0 | -2,069 | -2,069 |
| | Total TRANSFER FROM GAS TA | 0 | 0 | -2,069 | -2,069 |
| 9110 SURPLUS/DEFICIT | | | | | |
| 02-1-9110-0000 | SURPLUS/DEFICIT | 1,601 | 0 | 4,033 | 0 |
| | Total SURPLUS/DEFICIT | 1,601 | 0 | 4,033 | 0 |
| 9120 TRANSFER FROM OPERATING RESERVE | | | | | |
| 02-1-9120-0000 | TRANSFER FROM OPERATING | 0 | 0 | -4,033 | 0 |
| | Total TRANSFER FROM OPERAT | 0 | 0 | -4,033 | 0 |
| | Total OPERATING REV | -53,813 | -58,209 | -86,359 | -89,359 |
| OPERATING EXP | | | | | |
| 4110 OPERATING EXPENDITURES | | | | | |
| 02-2-4110-1301 | WAGES | 23,881 | 28,564 | 31,561 | 32,104 |
| 02-2-4110-1400 | BENEFITS | 6,689 | 8,837 | 9,766 | 9,935 |
| 02-2-4110-2121 | POSTAGE | 142 | 143 | 105 | 105 |
| 02-2-4110-2131 | TELEPHONE | 1,330 | 1,951 | 1,300 | 1,300 |
| 02-2-4110-2210 | ADVERTISING | 46 | 0 | 300 | 300 |
| 02-2-4110-2370 | INSURANCE - PROPERTY | 547 | 578 | 600 | 600 |
| 02-2-4110-2480 | MINOR CAPITAL | 0 | 0 | 21,069 | 21,069 |
| 02-2-4110-2561 | ALARM MONITORING | 324 | 324 | 400 | 400 |
| 02-2-4110-4100 | ALLOC - GENERAL GOVERNME | 2,857 | 2,666 | 2,310 | 2,979 |
| 02-2-4110-4575 | ALLOC - ENGINEERING | 6,214 | 6,198 | 8,328 | 9,374 |
| 02-2-4110-4587 | ALLOC - ADMINISTRATION | 2,113 | 2,382 | 1,259 | 700 |
| 02-2-4110-4588 | ALLOC - RETRO ADJUSTMENT | -1,128 | -1,128 | -1,128 | -1,128 |

**Account Code :** ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

**GENERAL WATER FUND**
**620 - MESACHIE LAKE WATER**

| | | 2021 ACTUAL | 2022 ACTUAL | 2023 AMENDED BUDG | 2024 DRAFT BUDGET |
|---|---|---|---|---|---|
| 02-2-4110-5110 | SUNDRY EXPENSES | 0 | 100 | 100 | 0 |
| 02-2-4110-7550 | LICENCES & FEES | 250 | 150 | 150 | 150 |
| 02-2-4110-9910 | CONTINGENCY | 0 | 0 | 39 | 71 |
| | Total OPERATING EXPENDITUR | 43,265 | 50,765 | 76,159 | 77,959 |
| 4140 TRANSMISSION & DISTRIBUTION | | | | | |
| 02-2-4140-2620 | RENTALS/MACHINERY & EQUII | 0 | 2,917 | 2,000 | 2,800 |
| 02-2-4140-5923 | SUPPLIES | 91 | 4,459 | 2,000 | 2,400 |
| | Total TRANSMISSION & DISTRIE | 91 | 7,377 | 4,000 | 5,200 |
| 4145 DISTRIBUTION | | | | | |
| 02-2-4145-5630 | PARTS/SUPPLIES | -34 | 26 | 0 | 0 |
| | Total DISTRIBUTION | -34 | 26 | 0 | 0 |
| 4150 SOURCE OF SUPPLY-PUMPING | | | | | |
| 02-2-4150-2450 | R & M - MACHINERY & EQUIPM | 893 | 0 | 1,000 | 1,000 |
| 02-2-4150-2655 | WATER ANALYSIS | 280 | 484 | 500 | 500 |
| 02-2-4150-5530 | ELECTRICITY | 4,570 | 3,590 | 4,700 | 4,700 |
| | Total SOURCE OF SUPPLY-PUM | 5,743 | 4,074 | 6,200 | 6,200 |
| | Total OPERATING EXP | 49,065 | 62,242 | 86,359 | 89,359 |
| CAPITAL REV | | | | | |
| 9009 TRANSFER FROM GAS TAX RESERVES | | | | | |
| 02-7-9009-0000 | TSF FROM GAS TAX RESERVE | -52,698 | 0 | -481,455 | -481,455 |
| | Total TRANSFER FROM GAS TA | -52,698 | 0 | -481,455 | -481,455 |
| 9010 TRANSFER FROM CAPITAL RESERVE | | | | | |
| 02-7-9010-0000 | TSF FROM CAPITAL RESERVE | 0 | 0 | -63,503 | -63,503 |
| | Total TRANSFER FROM CAPITAI | 0 | 0 | -63,503 | -63,503 |
| | Total CAPITAL REV | -52,698 | 0 | -544,958 | -544,958 |
| CAPITAL EXP | | | | | |
| 8221 TRANSFER/GENERAL CAPITAL FUND | | | | | |
| 02-8-8221-6111 | ENGINEERING STRUCTURES | 52,698 | 0 | 544,958 | 544,958 |
| | Total TRANSFER/GENERAL CAP | 52,698 | 0 | 544,958 | 544,958 |
| | Total CAPITAL EXP | 52,698 | 0 | 544,958 | 544,958 |
| | **Surplus/Deficit** | **-4,747** | **4,033** | **0** | **0** |

# Budget Report by Cost Center

**Account Code :** ??-?-????-???? **To :** ??-?-????-???? **Function Type :** Selective

| | 2021 ACTUAL | 2022 ACTUAL | 2023 AMENDED BUDG | 2024 DRAFT BUDGET |
|---|---|---|---|---|
| **Summary Total Revenues** | **0** | **0** | **0** | **0** |
| **Summary Total Expenses** | **0** | **0** | **0** | **0** |
| **Summary Surplus/Deficit** | **-4,747** | **4,033** | **0** | **0** |

## 2024 Year over Year Comparative Analysis

**Function:** **620 - Mesachie Lake Water**

| Requisition Change | 2023 Requisition | Proposed 2024 Requisition | | | Requisition $ Increase (Decrease) | Requisition % Increase (Decrease) |
|---|---|---|---|---|---|---|
| | $45,450 | $45,450 | | | 0 | 0.00% |
| **A) Core Budget** | | | **2023 $ Budget** | **2024 $ Budget** | **Requisition $ Increase (Decrease)** | **Requisition % Increase (Decrease)** |
| **Explanation of increase/decrease:** | | | | | 0 | 0.00% |
| Increase user fees | | | -19,840 | -22,840 | (3,000) | (6.60%) |
| Decrease Administrative operating expense (including minor capital) | | | 76,159 | 77,959 | 1,800 | 3.96% |
| Increase transmission | | | 4,000 | 5,200 | 1,200 | 2.64% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | **Subtotal** | **60,319** | **60,319** | **0** | **0.00%** |
| **B) Prior Year One-time items** | | | | | | |
| Ongoing Reservoir Capital upgrade | | | | | 0 | 0.00% |
| | | | 544,958 | 544,958 | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | **Subtotal** | **544,958** | **544,958** | **0** | **0.00%** |
| **Max Draft 2024 Budget** | | | | | **-** | **0.00%** |
| **C) Other items to maintain service level** | | | | | | |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | **Subtotal** | **0** | **0** | **0** | **0.00%** |
| **Total Draft 2024 Budget** | | | | | **-** | **0.00%** |
| **D)** | **Supplemental Items** | | | | | |
| 1) | Capital | | - | | 0 | 0.00% |
| | Debt | | - | | 0 | 0.00% |
| | Reserves | | - | | 0 | 0.00% |
| | Gas Tax | | - | | 0 | 0.00% |
| | Other | | - | | 0 | 0.00% |
| | Operating | | - | | 0 | 0.00% |
| 2) | Operating | | - | | 0 | 0.00% |
| | Reserves | | - | | 0 | 0.00% |
| | Other | | - | | 0 | 0.00% |
| | | **Subtotal** | **-** | **-** | **0** | **0.00%** |
| **Max 2024 Requisition change if Supplemental & Other Items are Approved** | | | | | **-** | **0.00%** |

**Notes:**

1) The Operating Reserve balance at December 31, 2022 is $15,115 with $0 committed in 2023 - uncommitted balance is $15,115.

2) The Capital Reserve balance at December 31, 2022 is $66,334 with $63,503 committed in 2023 - uncommitted balance is $2,831.