800 – Cowichan Bay Sewer

The role of the Cowichan Bay Sewer System function is to operate and maintain a sewer collection system in Area D and services 941 equivalent properties (844 parcels). Revenue for the system is provided by parcel tax, user fees and connection costs.

COWICHAN BAY SEWER (800)	**PARCEL TAX REQUISITION**		**$ 252,631**
PARTICIPATING AREA	**Specified Area of Electoral Area "D"**		
STATUTORY LIMITATION	**Max Requisition** **Greater of $268,000 or** **0.643 /1000 on net taxable value**		
BYLAW # **MOST RECENT AMENDMENT DATE**	**Management Bylaw 4232** **Adopted January 27, 2021** **Proposed Amemdment 2024**		
TOTAL NUMBER OF PARCELS			**884**
TOTAL NUMBER OF USERS			**1492**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**286**
	User fee	**$**	**320**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Bay Sewer

Function: 800

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$505,425	$554,671	$576,040	$596,040	$596,040	$606,040
Long Term Debt	35,246					
Short Term Debt						
Capital	29,715					
Third Party Capital	120,000	120,000	120,000	120,000	120,000	120,000
Transfer to Capital Reserve						
Transfer to Forcemain Reserve	4,587	4,587	4,587	4,587	4,587	4,587
Transfer to Eagle Heights						
TOTAL APPLICATION OF FUNDS	$694,973	$679,258	$700,627	$720,627	$720,627	$730,627
SOURCES OF FUNDS						
Requisition/Parcel Tax	252,631	252,631	260,000	260,000	260,000	260,000
User Fee	280,000	294,000	300,000	320,000	320,000	330,000
Transfer from Capital Reserve	149,715	120,000	120,000	120,000	120,000	120,000
Transfer from Operating Reserves						
Other	12,627	12,627	20,627	20,627	20,627	20,627
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$694,973	$679,258	$700,627	$720,627	$720,627	$730,627

2023 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Treatment Plant	$45,853	2023	$35,246
Total			**$35,246**

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

GENERAL SEWER FUND
800 - COWICHAN BAY SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-310,727	-315,961	-310,000	-324,000
03-1-4411-1000	DISCOUNTS	25,319	25,738	30,000	30,000
	Total USER CHARGES	-285,409	-290,223	-280,000	-294,000
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	0	-12,188	0	0
	Total RECOVERY OF COSTS	0	-12,188	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-3,800	-18,300	-12,000	-12,000
	Total CONNECTION CHARGES	-3,800	-18,300	-12,000	-12,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-239,696	-252,631	-252,631	-252,631
	Total REQUISITION - PARCEL TA	-239,696	-252,631	-252,631	-252,631
7575 PARCEL TAX C.V.R.D.					
03-1-7575-0000	PARCEL TAX C.V.R.D.	-595	-627	-627	-627
	Total PARCEL TAX C.V.R.D.	-595	-627	-627	-627
9010 TRANSFER FROM CAPITAL RESERVE					
03-1-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-120,000	-120,000
	Total TRANSFER FROM CAPITAI	0	0	-120,000	-120,000
	Total OPERATING REV	-529,500	-573,969	-665,258	-679,258
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	117,112	131,280	129,240	129,002
03-2-4210-1400	BENEFITS	32,810	40,534	39,902	39,832
03-2-4210-2121	POSTAGE	1,100	1,038	1,500	1,500
03-2-4210-2131	TELEPHONE	3,568	3,336	2,000	2,000
03-2-4210-2320	LEGAL SERVICES	0	0	2,500	2,500
03-2-4210-2370	INSURANCE - PROPERTY	1,189	1,235	1,297	1,297
03-2-4210-2400	ALARM MAINTENANCE	528	528	2,000	2,000
03-2-4210-2480	MINOR CAPITAL	0	0	45,000	70,000
03-2-4210-2561	ALARM MONITORING	462	308	0	0
03-2-4210-4100	ALLOC - GENERAL GOVERNMI	19,436	17,283	20,594	20,813
03-2-4210-4575	ALLOC - ENGINEERING	51,928	52,035	69,920	78,702
03-2-4210-4587	ALLOC - ADMINISTRATION	17,661	20,001	10,926	5,881

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

GENERAL SEWER FUND
800 - COWICHAN BAY SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-14,530	-14,530	-14,530	-14,530
03-2-4210-5110	SUNDRY EXPENSES	375	150	500	500
03-2-4210-5310	FUEL & LUBRICANTS	0	0	500	500
03-2-4210-7550	LICENCES & FEES	200	200	150	150
03-2-4210-9910	CONTINGENCY	0	0	3,926	4,524
	Total OPERATING EXPENDITUR	231,839	253,398	315,425	344,671
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2330	CONSULTANTS	0	0	5,000	5,000
03-2-4215-2338	CONTRACT FOR SERVICES	0	0	2,000	2,000
	Total SERVICE OF SUPPLY-SEW	0	0	7,000	7,000
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2338	CONTRACT FOR SERVICES	4,055	0	5,000	5,000
03-2-4220-2450	R & M - MACHINERY & EQUIPM	200	0	0	0
03-2-4220-2564	CONTRACT-HYDRO/CAMERA S	0	0	5,000	5,000
03-2-4220-2620	RENTALS/MACHINERY & EQUII	5,079	7,764	15,000	15,000
03-2-4220-5923	SUPPLIES	764	5,454	7,000	7,000
	Total SEWAGE COLLECTION SY	10,099	13,219	32,000	32,000
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2445	SLUDGE DISPOSAL	3,545	5,028	7,000	7,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	2,188	0	8,000	8,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	1,240	0	8,000	8,000
03-2-4240-5510	WATER	801	775	500	500
03-2-4240-5525	LAGOON-USER FEE	105,539	115,888	100,000	120,000
03-2-4240-5530	ELECTRICITY	5,805	6,803	7,000	7,000
03-2-4240-5533	GAS	363	353	500	500
03-2-4240-5923	SUPPLIES	21,426	17,335	20,000	20,000
	Total SEWAGE TREATMENT & P	140,907	146,182	151,000	171,000
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	17,100	17,100	17,100	0
	Total INTEREST / MFA OWN DEE	17,100	17,100	17,100	0
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	18,146	18,146	18,146	0
	Total PRINCIPAL/ MFA OWN DEE	18,146	18,146	18,146	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
03-2-8222-0000	CONTRIBUTION TO THIRD PAR	43,877	5,741	120,000	120,000
	Total CONTRIBUTION TO THIRD	43,877	5,741	120,000	120,000

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

GENERAL SEWER FUND
800 - COWICHAN BAY SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
8226 TRANSFER TO FORCEMAIN RESERVE FUND					
03-2-8226-0000	TRANSFER TO FORCEMAIN RE	4,587	0	4,587	4,587
	Total TRANSFER TO FORCEMAI	4,587	0	4,587	4,587
8239 TRANSFER TO FEASIBILITY STUDIES					
03-2-8239-0000	TRANSFER TO FEASIBILITY ST	0	15,000	0	0
	Total TRANSFER TO FEASIBILIT	0	15,000	0	0
8241 TRANSFER TO CAPITAL RESERVE					
03-2-8241-0000	TSF TO CAPITAL RESERVE	13,000	0	0	0
	Total TRANSFER TO CAPITAL RE	13,000	0	0	0
	Total OPERATING EXP	479,554	468,784	665,258	679,258
CAPITAL REV					
9010 TRANSFER FROM CAPITAL RESERVE					
03-7-9010-0000	TSF FROM CAPITAL RESERVE	-20,000	-370,285	-29,715	0
	Total TRANSFER FROM CAPITAI	-20,000	-370,285	-29,715	0
	Total CAPITAL REV	-20,000	-370,285	-29,715	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	23,284	370,285	29,715	0
	Total TRANSFER/GENERAL CAP	23,284	370,285	29,715	0
	Total CAPITAL EXP	23,284	370,285	29,715	0
	Surplus/Deficit	**-46,661**	**-105,184**	**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	**-46,661**	**-105,184**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **800 - Cowichan Bay Sewer**

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$252,631	$252,631			0	0.00%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:					0	0.00%
increase in user fees to reflect actual			-280,000	-294,000	(14,000)	(5.54%)
Increase in administrative operational expenses			315,425	344,671	29,246	11.58%
increase pumping			151,000	171,000	20,000	7.92%
Decrease interest and principal			35,246	0	(35,246)	(13.95%)
					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	**221,671**	**221,671**	**0**	**0.00%**
B) Prior Year One-time items						
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**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 $472,897 with $0 committed in 2023 - uncommitted balance is $472,897.

2) The Capital Reserve balance at December 31, 2022 is $903,878 with $149,715 committed in 2023 - uncommitted balance is $754,163.