850 – Kerry Village Sewer

The role of the Kerry Village Sewer System function is to operate and maintain a sewer system in Area A. Revenue sources include user fees and parcel tax. This sewer system will be integrated as part of the proposed Mill Bay Sewer System in 2022/2023.

KERRY VILLAGE SEWER (850)	**PARCEL TAX REQUISITION**		**$ 29,160**
PARTICIPATING AREA	**Specified Area of Electoral Area "A"**		
STATUTORY LIMITATION	**Max Requisition**	**Amended in 2023**	
	Parcel Tax	**$ 31,100**	
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
	Proposed Amemdment 2024		
TOTAL NUMBER OF PARCELS			**97**
TOTAL NUMBER OF USERS			**119**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**301**
	User fee	**$**	**725**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Kerry Village Sewer

Function: 850

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	$144,737	$159,422	$102,388	$102,388		
Long Term Debt						
Short Term Debt						
Capital	42,701	42,701				
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$187,438	$202,123	$102,388	$102,388	$0	$0
SOURCES OF FUNDS						
Requisition/Parcel Tax	29,160	29,160	29,160	29,160		
User Fee	73,228	73,228	73,228	73,228		
Transfer from Capital Reserve	42,701	42,701				
Transfer from Operating Reserve	35,715	47,604				
Transfer from Gas Tax Reserve	2,204	5,000				
Other	4,430	4,430				
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$187,438	$202,123	$102,388	$102,388	$0	$0

Mill Bay Sewer Amalgamation 2023-24

Budget Report by Cost Center

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

GENERAL SEWER FUND
850 - KERRY VILLAGE SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-76,125	-76,125	-76,728	-76,728
03-1-4411-1000	DISCOUNTS	6,815	6,851	3,500	3,500
	Total USER CHARGES	-69,310	-69,274	-73,228	-73,228
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-29,160	-29,160	-29,160	-29,160
	Total REQUISITION - PARCEL TA	-29,160	-29,160	-29,160	-29,160
7575 PARCEL TAX C.V.R.D.					
03-1-7575-0000	PARCEL TAX C.V.R.D.	-4,430	-4,430	-4,430	-4,430
	Total PARCEL TAX C.V.R.D.	-4,430	-4,430	-4,430	-4,430
9009 TRANSFER FROM GAS TAX RESERVE					
03-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-2,204	-5,000
	Total TRANSFER FROM GAS TA	0	0	-2,204	-5,000
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	0	-35,715	-47,604
	Total TRANSFER FROM OPERAT	0	0	-35,715	-47,604
	Total OPERATING REV	-102,900	-102,863	-144,737	-159,422
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	46,405	40,948	41,769	42,694
03-2-4210-1400	BENEFITS	12,996	12,677	12,932	13,219
03-2-4210-2121	POSTAGE	120	121	113	113
03-2-4210-2131	TELEPHONE	2,148	2,397	2,000	2,000
03-2-4210-2370	INSURANCE - PROPERTY	1,538	1,599	1,679	1,679
03-2-4210-2400	ALARM MAINTENANCE	540	540	540	540
03-2-4210-2480	MINOR CAPITAL	0	1,031	37,919	52,604
03-2-4210-4100	ALLOC - GENERAL GOVERNME	4,286	4,219	4,348	4,338
03-2-4210-4575	ALLOC - ENGINEERING	5,968	5,952	7,999	9,002
03-2-4210-4587	ALLOC - ADMINISTRATION	2,030	2,288	1,209	673
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	1,054	1,054	1,054	1,054
03-2-4210-5110	SUNDRY EXPENSES	75	0	50	50
03-2-4210-7550	LICENCES & FEES	214	214	112	112
03-2-4210-9910	CONTINGENCY	0	0	3,013	844
	Total OPERATING EXPENDITUR	77,374	73,041	114,737	128,922

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

GENERAL SEWER FUND
850 - KERRY VILLAGE SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2564	CONTRACT-HYDRO/CAMERA S	0	0	500	500
03-2-4220-2620	RENTALS/MACHINERY & EQUII	0	0	500	500
03-2-4220-5923	SUPPLIES	0	532	500	500
	Total SEWAGE COLLECTION SY	0	532	1,500	1,500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	2,189	3,321	4,500	5,000
03-2-4240-2445	SLUDGE DISPOSAL	4,344	5,063	6,000	6,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	215	759	1,600	1,600
03-2-4240-2620	RENTALS/MACHINERY & EQUII	139	170	1,000	1,000
03-2-4240-2717	PROPANE SYSTEM & STORAG	138	0	200	200
03-2-4240-5530	ELECTRICITY	6,337	5,967	6,600	6,600
03-2-4240-5533	GAS	0	557	100	100
03-2-4240-5630	PARTS/SUPPLIES	505	980	3,000	3,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	0	0	500	500
03-2-4240-5923	SUPPLIES	0	584	5,000	5,000
	Total SEWAGE TREATMENT & P	13,867	17,400	28,500	29,000
	Total OPERATING EXP	91,241	90,973	144,737	159,422
CAPITAL REV					
9010 TRANSFER FROM CAPITAL RESERVE					
03-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-42,701	-42,701
	Total TRANSFER FROM CAPITAI	0	0	-42,701	-42,701
	Total CAPITAL REV	0	0	-42,701	-42,701
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	0	0	42,701	42,701
	Total TRANSFER/GENERAL CAP	0	0	42,701	42,701
	Total CAPITAL EXP	0	0	42,701	42,701
	Surplus/Deficit	**-11,658**	**-11,890**	**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	**-11,658**	**-11,890**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **850 - Kerry Village Sewer**

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$29,160	$29,160			0	0.00%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:					0	0.00%
Increase transfer from operating reserve			-35,715	-47,604	(11,889)	(40.77%)
Increase transfer from gas tax reserve to reflect remaining funds			-2,204	-5,000	(2,796)	(9.59%)
increase in administrative operating expenses			114,737	128,922	14,185	48.65%
Increase treatment and pumping			28,500	29,000	500	1.71%
					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	**105,318**	**105,318**	**0**	**(0.00%)**
B) Prior Year One-time items						
Ongoing capital upgrade to amalgamate Mill Bay sewer systems			42,701	42,701	0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**42,701**	**42,701**	**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						
Connection to Mill Springs WWTP	Capital		-	137,703	137,703	472.23%
Top up remaining capital reserves and CWF 3.0	Debt		-		0	0.00%
	Reserves		-	(943)	(943)	(3.23%)
	Gas Tax		-	(136,760)	(136,760)	(469.00%)
	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 $47,605 with $35,715 committed in 2023 - uncommitted balance is $11,890.

2) The Capital Reserve balance at December 31, 2022 is $43,644 with $42,701 committed in 2023 - uncommitted balance is $943.