840 – Shawnigan Beach Estates Sewer

The role of the Shawnigan Beach Estates Sewer System function is to operate and maintain a sewer system in Area B. Revenue sources include user fees and parcel taxes.

SHAWNIGAN BEACH ESTATES SEWER (840)	**PARCEL TAX REQUISITION**		**$ 180,000**
PARTICIPATING AREA	**Specified Area of Electoral Area "B"**		
STATUTORY LIMITATION	**Max Requisition Parcel Tax**	**$ 194,000**	
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS			**375**
TOTAL NUMBER OF USERS			**379**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**480**
	User fee	**$**	**480**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Shawnigan Beach Estates Sewer

Function: 840

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$427,002	$457,771	$351,120	$351,120	$351,120	$354,480
Long Term Debt						
Short Term Debt	9,269					
Capital	114,548	89,543	30,000	30,000	30,000	30,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$550,819	$547,314	$381,120	$381,120	$381,120	$384,480
SOURCES OF FUNDS						
Requisition/Parcel Tax	167,500	180,000	180,000	180,000	180,000	180,000
User Fee	176,640	176,640	176,640	176,640	176,640	180,000
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve	65,548	49,543				
Other	24,476	24,476	24,480	24,480	24,480	24,480
Transfer from Operating Reserve	116,655	116,655				
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$550,819	$547,314	$381,120	$381,120	$381,120	$384,480

Budget Report by Cost Center

CVRD

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

GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-171,150	-182,122	-188,640	-188,640
03-1-4411-1000	DISCOUNTS	12,359	12,839	12,000	12,000
	Total USER CHARGES	-158,792	-169,283	-176,640	-176,640
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-72	-2,254	0	0
	Total RECOVERY OF COSTS	-72	-2,254	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-300	0	-24,000	-24,000
	Total CONNECTION CHARGES	-300	0	-24,000	-24,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-167,500	-167,500	-167,500	-180,000
	Total REQUISITION - PARCEL TA	-167,500	-167,500	-167,500	-180,000
7575 PARCEL TAX C.V.R.D.					
03-1-7575-0000	PARCEL TAX C.V.R.D.	-470	-476	-476	-476
	Total PARCEL TAX C.V.R.D.	-470	-476	-476	-476
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	0	-67,655	-76,655
	Total TRANSFER FROM OPERAT	0	0	-67,655	-76,655
	Total OPERATING REV	-327,134	-339,514	-436,271	-457,771
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	92,382	93,069	101,742	105,656
03-2-4210-1400	BENEFITS	25,799	26,067	31,473	32,687
03-2-4210-2121	POSTAGE	496	492	500	500
03-2-4210-2131	TELEPHONE	4,866	8,450	4,100	8,500
03-2-4210-2330	CONSULTANTS	0	0	1,000	1,000
03-2-4210-2370	INSURANCE - PROPERTY	2,668	2,716	2,700	2,946
03-2-4210-2400	ALARM MAINTENANCE	3,421	3,178	4,000	4,000
03-2-4210-2480	MINOR CAPITAL	0	0	91,655	33,000
03-2-4210-2561	ALARM MONITORING	231	231	0	0
03-2-4210-4100	ALLOC - GENERAL GOVERNME	10,876	12,381	11,084	11,248
03-2-4210-4575	ALLOC - ENGINEERING	21,305	23,011	22,950	30,510
03-2-4210-4587	ALLOC - ADMINISTRATION	7,009	7,826	8,821	4,612

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GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-15,915	-15,915	-15,915	-15,915
03-2-4210-5110	SUNDRY EXPENSES	75	16	500	500
03-2-4210-7550	LICENCES & FEES	257	657	300	300
03-2-4210-9910	CONTINGENCY	0	0	592	1,727
	Total OPERATING EXPENDITUR	153,470	162,180	265,502	221,271
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2338	CONTRACT FOR SERVICES	0	0	58,000	140,000
03-2-4220-2448	EXTRAORDINARY REPAIR	0	0	1,000	1,000
03-2-4220-2450	R & M - MACHINERY & EQUIPM	2,700	102	4,000	4,000
03-2-4220-2564	CONTRACT-HYDRO/CAMERA S	0	0	500	500
03-2-4220-2620	RENTALS/MACHINERY & EQUII	2,670	590	3,000	3,000
03-2-4220-5923	SUPPLIES	839	3,186	5,000	4,000
	Total SEWAGE COLLECTION SY	6,209	3,878	71,500	152,500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	8,572	4,807	8,000	8,000
03-2-4240-2445	SLUDGE DISPOSAL	1,388	8,697	5,000	8,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	6,893	6,777	2,000	2,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	77	1,480	2,000	2,000
03-2-4240-5530	ELECTRICITY	30,898	35,578	40,000	40,000
03-2-4240-5630	PARTS/SUPPLIES	6,473	11,116	20,000	19,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	13,826	0	5,000	0
03-2-4240-5923	SUPPLIES	0	27	0	0
	Total SEWAGE TREATMENT & P	68,127	68,481	82,000	79,000
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2450	R & M - MACHINERY & EQUIPM	1,710	0	1,500	1,500
03-2-4260-2620	RENTALS/MACHINERY & EQUII	3,035	1,910	4,000	1,000
03-2-4260-5630	PARTS/SUPPLIES	0	901	2,500	2,500
	Total DISPOSAL FIELD/FORCEM	4,745	2,811	8,000	5,000
8115 SHORT TERM DEBT					
03-2-8115-8215	INTEREST	418	167	50	0
03-2-8115-8216	PRINCIPAL	8,815	9,014	9,219	0
	Total SHORT TERM DEBT	9,233	9,181	9,269	0
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	1,925	804	0	0
	Total INTEREST / MFA OWN DEE	1,925	804	0	0
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	3,327	3,327	0	0

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

GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total PRINCIPAL/ MFA OWN DEE	3,327	3,327	0	0
	Total OPERATING EXP	247,036	250,662	436,271	457,771
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
03-7-9009-0000	TSF FROM GAS TAX RESERVE	-7,252	0	-65,548	-49,543
	Total TRANSFER FROM GAS TA	-7,252	0	-65,548	-49,543
9120 TRANSFER FROM OPERATING RESERVE					
03-7-9120-0000	TRANSFER FROM OPERATING	0	0	-49,000	-40,000
	Total TRANSFER FROM OPERAT	0	0	-49,000	-40,000
	Total CAPITAL REV	-7,252	0	-114,548	-89,543
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	7,220	0	114,548	89,543
	Total TRANSFER/GENERAL CAP	7,220	0	114,548	89,543
	Total CAPITAL EXP	7,220	0	114,548	89,543
	Surplus/Deficit	**-80,130**	**-88,851**	**0**	**0**

Budget Report by Cost Center

CVRD

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

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-327,134**	**-339,514**	**-436,271**	**-457,771**
Summary Total Expenses	**247,036**	**250,662**	**436,271**	**457,771**
Summary Surplus/Deficit	**-80,130**	**-88,851**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **840 - Shawnigan Beach Estates Sewer**

Requisition Change						
	2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$167,500	$180,000			12,500	7.46%
A) Core Budget			2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	increase admin, wages, benefits, & allocations		169,747	179,771	10,024	5.98%
	increase telephone		4,100	8,500	4,400	2.63%
	decrease minor capital		91,655	24,000	(67,655)	(40.39%)
	increase contract for services (lagoon work)		58,000	140,000	82,000	48.96%
	decrease other sewer collection systems expenditures		13,500	12,500	(1,000)	(0.60%)
	decrease sewer treatment & disposal		82,000	79,000	(3,000)	(1.79%)
	decrease disposal field		8,000	5,000	(3,000)	(1.79%)
	decrease debt (loan fully repaid)		9,269	0	(9,269)	(5.53%)
					0	0.00%
		Subtotal	**436,271**	**448,771**	**12,500**	**7.46%**
B) Prior Year One-time items						
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 Budget					**12,500**	**7.46%**
C) Other items to maintain service level						
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget					**12,500**	**7.46%**
D) Supplemental Items						
1)	Capital		-		0	0.00%
	Debt		-		0	0.00%
	Reserves		-		0	0.00%
	Operating		-		0	0.00%
2)	Operating		-		0	0.00%
	Reserves		-		0	0.00%
		Subtotal	**-**	**-**	**0**	**0.00%**
Max 2023 Requisition change if Supplemental & Other Items are Approved					**12,500**	**7.46%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $285,637 with $116,655 committed in 2022 - uncommitted balance is $168,983.
2) The Capital Reserve balance at December 31, 2021 is $15,717 with $0 committed in 2022 - uncommitted balance is $15,717.