

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. Revenue for the system is provided by parcel tax, user fees, and connection costs.

COWICHAN BAY SEWER (800)	PARCEL TAX REQUISITION	\$ 258,830
PARTICIPATING AREA	Specified Area of Electoral Area "D"	
STATUTORY LIMITATION	Max Requisition Greater of \$291,875 or 0.643 /1000 on net taxable value	
BYLAW #	Management Bylaw 4232	
MOST RECENT AMENDMENT DATE	Adopted January 27, 2021 Proposed Amemdment 2024	
TOTAL NUMBER OF PARCELS		905
TOTAL NUMBER OF USERS		941
ANNUAL COST PER PROPERTY	Parcel tax	\$ 286
	User fee	\$ 369

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Cowichan Bay Sewer

Function: 800

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$563,870	\$613,870	\$596,040	\$606,040	\$606,040	\$606,040
Long Term Debt						
Short Term Debt						
Capital	0					
Third Party Capital	120,000	120,000	120,000	120,000	120,000	120,000
Transfer to Capital Reserve	50,000					
Transfer to Forcemain Reserve	4,587	4,587	4,587	4,587	4,587	4,587
Transfer to Eagle Heights						
TOTAL APPLICATION OF FUNDS	\$738,457	\$738,457	\$720,627	\$730,627	\$730,627	\$730,627
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	258,830	259,457	260,000	260,000	260,000	260,000
User Fee	347,000	347,000	320,000	330,000	330,000	330,000
Transfer from Capital Reserve	120,000	120,000	120,000	120,000	120,000	120,000
Transfer from Operating Reserves						
Other	12,627	12,000	20,627	20,627	20,627	20,627
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$738,457	\$738,457	\$720,627	\$730,627	\$730,627	\$730,627



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Function Type : Selective

**GENERAL SEWER FUND
 800 - COWICHAN BAY SEWER**

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 APPROVED BUD
OPERATING REV				
4411 USER CHARGES				
03-1-4411-0000 USER CHARGES	-324,357	-331,245	-377,000	-377,000
03-1-4411-1000 DISCOUNTS	24,069	25,620	30,000	30,000
Total USER CHARGES	-300,288	-305,625	-347,000	-347,000
4433 RECOVERY OF COSTS				
03-1-4433-0000 RECOVERY OF COSTS	-11,223	0	0	0
Total RECOVERY OF COSTS	-11,223	0	0	0
4810 CONNECTION CHARGES				
03-1-4810-0000 CONNECTION CHARGES	-11,600	-1,500	-12,000	-12,000
Total CONNECTION CHARGES	-11,600	-1,500	-12,000	-12,000
5900 MISCELLANEOUS				
03-1-5900-2700 GENERAL	-300	0	0	0
Total MISCELLANEOUS	-300	0	0	0
7574 REQUISITION - PARCEL TAX				
03-1-7574-0000 REQUISITION - PARCEL TAX	-252,631	-252,631	-258,830	-258,830
Total REQUISITION - PARCEL TAX	-252,631	-252,631	-258,830	-258,830
7575 PARCEL TAX C.V.R.D.				
03-1-7575-0000 PARCEL TAX C.V.R.D.	-595	-582	-627	-627
Total PARCEL TAX C.V.R.D.	-595	-582	-627	-627
9010 TRANSFER FROM CAPITAL RESERVE				
03-1-9010-0000 TSF FROM CAPITAL RESERVE	0	0	-120,000	-120,000
Total TRANSFER FROM CAPITAL RESERVE	0	0	-120,000	-120,000
Total OPERATING REV	-576,637	-560,337	-738,457	-738,457

OPERATING EXP

4210 OPERATING EXPENDITURES				
03-2-4210-1301 WAGES	129,240	129,002	138,321	138,565
03-2-4210-1400 BENEFITS	39,902	39,832	42,694	43,003
03-2-4210-2121 POSTAGE	1,022	1,098	1,400	1,000
03-2-4210-2131 TELEPHONE	3,687	4,147	3,700	4,000
03-2-4210-2320 LEGAL SERVICES	0	439	2,500	2,500
03-2-4210-2370 INSURANCE - PROPERTY	1,304	1,363	1,310	1,500
03-2-4210-2400 ALARM MAINTENANCE	530	589	1,000	1,000
03-2-4210-2480 MINOR CAPITAL	0	0	40,000	40,000
03-2-4210-2561 ALARM MONITORING	462	462	0	0



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		GENERAL SEWER FUND			
		800 - COWICHAN BAY SEWER			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
03-2-4210-4100	ALLOC - GENERAL GOVERNMI	20,594	20,813	19,721	21,539
03-2-4210-4575	ALLOC - ENGINEERING	69,920	78,702	86,467	89,491
03-2-4210-4587	ALLOC - ADMINISTRATION	10,926	5,881	0	0
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-14,530	-14,530	0	0
03-2-4210-5110	SUNDRY EXPENSES	40	370	500	500
03-2-4210-5310	FUEL & LUBRICANTS	0	0	500	500
03-2-4210-7550	LICENCES & FEES	0	200	150	150
03-2-4210-9910	CONTINGENCY	0	0	16,107	10,622
	Total OPERATING EXPENDITUR	263,098	268,368	354,370	354,370
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2330	CONSULTANTS	0	0	5,000	5,000
03-2-4215-2338	CONTRACT FOR SERVICES	0	1,500	0	0
	Total SERVICE OF SUPPLY-SEW	0	1,500	5,000	5,000
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2338	CONTRACT FOR SERVICES	2,585	0	5,000	5,000
03-2-4220-2564	CONTRACT-HYDRO/CAMERA S	0	0	5,000	5,000
03-2-4220-2620	RENTALS/MACHINERY & EQUI	16,578	3,487	15,000	15,000
03-2-4220-5923	SUPPLIES	10,940	402	7,000	7,000
	Total SEWAGE COLLECTION SY	30,103	3,888	32,000	32,000
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2445	SLUDGE DISPOSAL	2,195	564	7,000	7,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	240	1,023	8,000	8,000
03-2-4240-2620	RENTALS/MACHINERY & EQUI	400	2,789	8,000	8,000
03-2-4240-5510	WATER	1,867	2,836	2,000	2,000
03-2-4240-5525	LAGOON-USER FEE	96,434	149,385	120,000	120,000
03-2-4240-5530	ELECTRICITY	7,974	7,614	7,000	7,000
03-2-4240-5533	GAS	351	342	500	500
03-2-4240-5923	SUPPLIES	786	3,229	20,000	20,000
	Total SEWAGE TREATMENT & F	110,246	167,782	172,500	172,500
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	12,930	0	0	0
	Total INTEREST / MFA OWN DEB	12,930	0	0	0
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	18,146	0	0	0
	Total PRINCIPAL/ MFA OWN DEB	18,146	0	0	0
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
03-2-8222-0000	CONTRIBUTION TO THIRD PAF	11,562	23,643	120,000	120,000



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GENERAL SEWER FUND				
800 - COWICHAN BAY SEWER				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total CONTRIBUTION TO THIRD	11,562	23,643	120,000	120,000
8226 TRANSFER TO FORCEMAIN RESERVE FUND 03-2-8226-0000 TRANSFER TO FORCEMAIN RI	0	4,587	4,587	4,587
Total TRANSFER TO FORCEMAI	0	4,587	4,587	4,587
8241 TRANSFER TO CAPITAL RESERVE 03-2-8241-0000 TSF TO CAPITAL RESERVE	0	0	50,000	50,000
Total TRANSFER TO CAPITAL R	0	0	50,000	50,000
Total OPERATING EXP	446,085	469,768	738,457	738,457
CAPITAL REV				
9010 TRANSFER FROM CAPITAL RESERVE 03-7-9010-0000 TSF FROM CAPITAL RESERVE	-29,715	0	0	0
Total TRANSFER FROM CAPITA	-29,715	0	0	0
Total CAPITAL REV	-29,715	0	0	0
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL FUND 03-8-8221-6111 ENGINEERING STRUCTURES	48,176	0	0	0
Total TRANSFER/GENERAL CAF	48,176	0	0	0
Total CAPITAL EXP	48,176	0	0	0
Surplus/Deficit	-112,091	-90,570	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



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	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-112,091	-90,570	0	0
