

680 – Shawnigan Lake North Water

The role of the Shawnigan Lake North Water System function is to operate and maintain a water system. Revenue sources are user fees, parcel tax and connection fees.

SHAWNIGAN LAKE NORTH WATER (680)	PARCEL TAX REQUISITION	\$	280,720
---	-------------------------------	-----------	----------------

PARTICIPATING AREA	Specified Area of Electoral Area "B"
---------------------------	---

STATUTORY LIMITATION	Max Requisition
	Greater of
	0.762 /1000 on net taxable value
	\$281,025 or 312,550

BYLAW #	Management Bylaw 4231
MOST RECENT AMENDMENT DATE	Adopted January 27, 2021

TOTAL NUMBER OF PARCELS	716
TOTAL NUMBER OF USERS	704

ANNUAL COST PER PROPERTY	Parcel tax	\$	392
	User fee	\$	363

MONTHLY COST PER PROPERTY	User fee	\$	30.25
----------------------------------	-----------------	-----------	--------------

COWICHAN VALLEY REGIONAL DISTRICT

2022-2026 FINANCIAL EXPENDITURE PROGRAM

Service: Shawnigan Lake North Water

Function: 680

TOTAL EXPENDITURE	2021	2022	2023	2024	2025	2026
Operational Costs	\$510,136	\$529,938	\$545,412	\$545,412	\$546,412	\$546,412
Long Term Debt			110,478	110,478	110,478	110,478
Short Term Debt						
Capital	2,200,600	6,569,825				
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	\$2,710,736	\$7,099,763	\$655,890	\$655,890	\$656,890	\$656,890
<u>SOURCES OF FUNDS</u>						
Requisition/Parcel Tax	281,000	280,720	281,000	281,000	281,000	281,000
User Fee	243,278	243,278	354,478	354,478	355,478	355,478
Transfer from Capital Reserve		100,000				
Transfer from Gas Tax Reserve	3,000	10,987				
Other	102,858	4,202,940	20,412	20,412	20,412	20,412
Debt Proceeds	2,080,600	2,080,600				
Transfer from Operating Reserve		181,238				
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$2,710,736	\$7,099,763	\$655,890	\$655,890	\$656,890	\$656,890



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

GENERAL WATER FUND
680 - SHAWNIGAN LAKE NORTH WATER

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
OPERATING REV				
4411 USER CHARGES				
02-1-4411-0000 USER CHARGES	-254,142	-255,588	-256,278	-256,278
02-1-4411-1000 DISCOUNTS	17,448	17,483	13,000	13,000
Total USER CHARGES	-236,694	-238,105	-243,278	-243,278
4433 RECOVERY OF COSTS				
02-1-4433-0000 RECOVERY OF COSTS	-336	0	-82,528	-82,528
Total RECOVERY OF COSTS	-336	0	-82,528	-82,528
4810 CONNECTION CHARGES				
02-1-4810-0000 CONNECTION CHARGES	12,650	-1,100	-20,000	-20,000
Total CONNECTION CHARGES	12,650	-1,100	-20,000	-20,000
7574 REQUISITION - PARCEL TAX				
02-1-7574-0000 REQUISITION - PARCEL TAX	-154,420	-161,000	-161,000	-180,720
Total REQUISITION - PARCEL TA	-154,420	-161,000	-161,000	-180,720
7575 PARCEL TAX CVRD				
02-1-7575-0000 PARCEL TAX CVRD	-330	-412	-330	-412
Total PARCEL TAX CVRD	-330	-412	-330	-412
9009 TRANSFER FROM GAS TAX RESERVE				
02-1-9009-0000 TSF FROM GAS TAX RESERVE	0	0	-3,000	-3,000
Total TRANSFER FROM GAS TA	0	0	-3,000	-3,000
9120 TRANSFER FROM OPERATING RESERVE				
02-1-9120-0000 TRANSFER FROM OPERATING	-60,000	0	0	0
Total TRANSFER FROM OPERA	-60,000	0	0	0
Total OPERATING REV	-439,130	-400,617	-510,136	-529,938

OPERATING EXP

4110 OPERATING EXPENDITURES

02-2-4110-1301 WAGES	135,214	136,917	136,743	141,683
02-2-4110-1400 BENEFITS	37,785	38,322	38,304	43,795
02-2-4110-2121 POSTAGE	931	917	1,001	1,001
02-2-4110-2338 CONTRACT FOR SERVICES	0	0	1,000	0
02-2-4110-2370 INSURANCE - PROPERTY	1,491	1,537	1,500	1,500
02-2-4110-2372 INSURANCE DEDUCTIBLES	0	0	-1	-1
02-2-4110-2400 ALARM MAINTENANCE	599	599	5,000	500
02-2-4110-2480 MINOR CAPITAL	0	0	112,858	112,858
02-2-4110-2561 ALARM MONITORING	231	231	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

GENERAL WATER FUND
680 - SHAWNIGAN LAKE NORTH WATER

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
02-2-4110-4100	ALLOC - GENERAL GOVERNME	16,125	14,017	14,017	16,418
02-2-4110-4575	ALLOC - ENGINEERING	40,788	44,053	44,053	44,058
02-2-4110-4587	ALLOC - ADMINISTRATION	13,419	14,983	14,983	16,935
02-2-4110-4588	ALLOC - RETRO ADJUSTMENT	-11,274	-11,274	-11,274	-11,274
02-2-4110-5110	SUNDRY EXPENSES	20	153	500	500
02-2-4110-7550	LICENCES & FEES	1,550	846	1,250	1,250
02-2-4110-9910	CONTINGENCY	0	0	2,704	28,217
	Total OPERATING EXPENDITUR	236,879	241,302	362,638	397,440
4130 SERVICE OF SUPPLY					
02-2-4130-2131	TELEPHONE	3,711	4,309	3,200	3,200
02-2-4130-2330	CONSULTANTS	0	1,436	0	0
	Total SERVICE OF SUPPLY	3,711	5,745	3,200	3,200
4135 SOURCE OF SUPPLY & TREATMENT					
02-2-4135-2620	RENTALS/MACHINERY & EQUII	377	1,072	2,000	2,000
02-2-4135-2650	CHLORINATION	13,143	12,852	12,000	12,000
02-2-4135-2655	WATER ANALYSIS	1,314	3,984	2,000	2,000
02-2-4135-2665	IMPOUNDMENT AREA	0	0	5,000	5,000
02-2-4135-5923	SUPPLIES	22,282	14,608	20,000	20,000
	Total SOURCE OF SUPPLY & TR	37,116	32,516	41,000	41,000
4140 TRANSMISSION & DISTRIBUTION					
02-2-4140-2450	R & M - MACHINERY & EQUIPM	5,489	1,616	6,000	6,000
02-2-4140-2620	RENTALS/MACHINERY & EQUII	14,352	14,426	40,000	25,000
02-2-4140-2660	METERING	0	0	1,000	1,000
02-2-4140-5923	SUPPLIES	16,021	23,023	25,000	25,000
	Total TRANSMISSION & DISTRIE	35,862	39,065	72,000	57,000
4145 DISTRIBUTION					
02-2-4145-5630	PARTS/SUPPLIES	0	618	0	0
	Total DISTRIBUTION	0	618	0	0
4150 SOURCE OF SUPPLY-PUMPING					
02-2-4150-2450	R & M - MACHINERY & EQUIPM	2,575	228	5,000	5,000
02-2-4150-5530	ELECTRICITY	28,345	30,597	23,000	23,000
02-2-4150-5638	CONTRACT ELECTRICAL REPA	0	1,111	2,000	2,000
	Total SOURCE OF SUPPLY-PUM	30,920	31,935	30,000	30,000
8219 CONTRIBUTION TO SHAWNIGAN LAKE WEIR					
02-2-8219-0000	CONTRIBUTION TO SHAWNIG/	0	0	1,298	1,298
	Total CONTRIBUTION TO SHAW	0	0	1,298	1,298

Cowichan Valley Regional District
Budget Report by Cost Center



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

GENERAL WATER FUND
680 - SHAWNIGAN LAKE NORTH WATER

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
8241 TRANSFER TO CAPITAL RESERVE				
02-2-8241-0000 TSF TO CAPITAL RESERVE	60,000	0	0	0
Total TRANSFER TO CAPITAL RE	60,000	0	0	0
Total OPERATING EXP	404,487	351,181	510,136	529,938
CAPITAL REV				
2000 GRANTS				
02-7-2000-2121 PROVINCIAL CONDITIONAL	0	0	0	-4,100,000
Total GRANTS	0	0	0	-4,100,000
7574 REQUISITION - PARCEL TAX				
02-7-7574-0000 REQUISITION - PARCEL TAX	-70,400	-120,000	-120,000	-100,000
Total REQUISITION - PARCEL TA	-70,400	-120,000	-120,000	-100,000
8250 MFA FUNDING				
02-7-8250-0001 MFA FUNDING - LONG TERM	0	0	-2,080,600	-2,080,600
Total MFA FUNDING	0	0	-2,080,600	-2,080,600
9009 TRANSFER FROM GAS TAX RESERVES				
02-7-9009-0000 TSF FROM GAS TAX RESERVE	-681,838	-10,175	-18,162	-7,987
Total TRANSFER FROM GAS TA	-681,838	-10,175	-18,162	-7,987
9010 TRANSFER FROM CAPITAL RESERVE				
02-7-9010-0000 TSF FROM CAPITAL RESERVE	0	0	0	-100,000
Total TRANSFER FROM CAPITAL	0	0	0	-100,000
9120 TRANSFER FROM OPERATING RESERVE				
02-7-9120-0000 TSF FROM OPERATING RESEF	0	0	-6,838	-181,238
Total TRANSFER FROM OPERA	0	0	-6,838	-181,238
Total CAPITAL REV	-752,238	-130,175	-2,225,600	-6,569,825
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL FUND				
02-8-8221-6111 ENGINEERING STRUCTURES	730,104	10,175	2,225,600	6,569,825
Total TRANSFER/GENERAL CAF	730,104	10,175	2,225,600	6,569,825
Total CAPITAL EXP	730,104	10,175	2,225,600	6,569,825
Surplus/Deficit	-56,777	-169,436	0	0

**Cowichan Valley Regional District
Budget Report by Cost Center**



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-439,130	-400,617	-510,136	-529,938
Summary Total Expenses	404,487	351,181	510,136	529,938
Summary Surplus/Deficit	-56,777	-169,436	0	0

2022 Year over Year Comparative Analysis

Function: 680 - Shawnigan lake N. Water

Requisition Change		2021 Requisition \$281,000	Proposed 2022 Requisition \$280,720	Requisition \$ Increase (Decrease) -280	Requisition % Increase (Decrease) (0.10%)
A) Core Budget					
		<u>2021 \$ Budget</u>	<u>2022 \$ Budget</u>	<u>Requisition \$ Increase (Decrease)</u>	<u>Requisition % Increase (Decrease)</u>
Explanation of increase/decrease:					
	Increase cvrd parcel charge	-330	-412	-82	(0.03%)
	increase administration and allocations	362,638	370,296	7,658	2.73%
	decrease transmission & supplies	72,000	57,000	-15,000	(5.34%)
	increase in contingency	2,704	28,217	25,513	9.08%
	other - misc		1,631	1,631	0.58%
				0	0.00%
	Subtotal	<u>437,012</u>	<u>456,732</u>	<u>19,720</u>	<u>7.02%</u>
B) Prior Year One-time items					
	Capital Project Water Treatment Plant - not completed in 2021	2,200,600	2,198,762	-1,838	(0.65%)
	2021 budget amendment - gas tax (not spent)		-18,162	-18,162	(6.46%)
	Subtotal	<u>2,200,600</u>	<u>2,180,600</u>	<u>-20,000</u>	<u>(7.12%)</u>
Max 3.0% Draft 2022 Budget				(280)	(0.10%)
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total Draft 2022 Budget				(280)	(0.10%)
D) Supplemental Items					
Capital Project - Water Treatment Plant - not completed in 2021	Capital	-	4,381,238	4,381,238	1,559.16%
funded by MFA	Grant	-	-4,100,000	-4,100,000	(1,459.07%)
funded by capital and operating reserves	reserves	-	- 281,238	-281,238	(100.08%)
				0	0.00%
	Subtotal	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
Max 2022 Requisition change if Supplemental and Other Items are Approved				(280)	-0.10%
Notes:					
1) The Operating Reserve balance at December 31, 2020 is \$183,159 with \$0 committed in 2021 - uncommitted balance is \$183,159					
2) The Capital Reserve balance at December 31, 2020 is \$101,305 with \$0 committed in 2021 - uncommitted balance is \$101,305					