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**		
	Parcel Tax	**$**	**31,100**
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS			**97**
TOTAL NUMBER OF USERS			**119**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**301**
	User fee	**$**	**725**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Kerry Village Sewer

Function: 850

TOTAL EXPENDITURE	2022	2023	2024	2025	2026	2027
Operational Costs	$130,919	$144,737				
Long Term Debt						
Short Term Debt						
Capital	42,405	42,701				
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$173,324	$187,438	$0	$0	$0	$0
SOURCES OF FUNDS						
Requisition/Parcel Tax	29,160	29,160				
User Fee	73,228	73,228				
Transfer from Capital Reserve	42,405	42,701				
Transfer from Operating Reserve	24,405	35,715				
Transfer from Gas Tax Reserve		2,204				
Other	4,126	4,430				
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$173,324	$187,438	$0	$0	$0	$0

Mill Bay Sewer Amalgamation 2023-24

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

GENERAL SEWER FUND
850 - KERRY VILLAGE SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-76,125	-76,125	-76,728	-76,728
03-1-4411-1000	DISCOUNTS	6,706	6,815	3,500	3,500
	Total USER CHARGES	-69,419	-69,310	-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.	-3,229	-4,430	-4,126	-4,430
	Total PARCEL TAX C.V.R.D.	-3,229	-4,430	-4,126	-4,430
8251 INTERNAL/INTERIM FINANCING					
03-1-8251-0000	INTERNAL/INTERIM FINANCIN(	-47,745	0	0	0
	Total INTERNAL/INTERIM FINAN	-47,745	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
03-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	0	-2,204
	Total TRANSFER FROM GAS TA	0	0	0	-2,204
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	0	-24,405	-35,715
	Total TRANSFER FROM OPERAT	0	0	-24,405	-35,715
	Total OPERATING REV	-149,552	-102,900	-130,919	-144,737
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	46,341	46,405	40,948	41,769
03-2-4210-1400	BENEFITS	12,929	12,996	12,677	12,932
03-2-4210-2121	POSTAGE	121	120	113	113
03-2-4210-2131	TELEPHONE	2,271	2,148	2,000	2,000
03-2-4210-2370	INSURANCE - PROPERTY	1,493	1,538	1,500	1,679
03-2-4210-2400	ALARM MAINTENANCE	540	540	540	540
03-2-4210-2480	MINOR CAPITAL	0	0	24,405	37,919
03-2-4210-4100	ALLOC - GENERAL GOVERNME	4,306	4,286	4,219	4,348
03-2-4210-4575	ALLOC - ENGINEERING	5,526	5,968	5,952	7,999
03-2-4210-4587	ALLOC - ADMINISTRATION	1,818	2,030	2,288	1,209
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	1,054	1,054	1,054	1,054
03-2-4210-5110	SUNDRY EXPENSES	2	75	50	50

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

GENERAL SEWER FUND
850 - KERRY VILLAGE SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
03-2-4210-7550	LICENCES & FEES	214	214	112	112
03-2-4210-9910	CONTINGENCY	0	0	10,667	3,013
	Total OPERATING EXPENDITUR	76,616	77,374	106,525	114,737
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	194	0	500	500
	Total SEWAGE COLLECTION SY	194	0	1,500	1,500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	3,476	2,189	4,500	4,500
03-2-4240-2445	SLUDGE DISPOSAL	1,544	4,344	5,200	6,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	0	215	1,600	1,600
03-2-4240-2620	RENTALS/MACHINERY & EQUII	0	139	1,000	1,000
03-2-4240-2717	PROPANE SYSTEM & STORAG	0	138	200	200
03-2-4240-5530	ELECTRICITY	6,485	6,337	6,600	6,600
03-2-4240-5533	GAS	0	0	100	100
03-2-4240-5630	PARTS/SUPPLIES	372	505	3,000	3,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	0	0	500	500
03-2-4240-5923	SUPPLIES	0	0	194	5,000
	Total SEWAGE TREATMENT & P	11,877	13,867	22,894	28,500
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	972	0	0	0
	Total INTEREST / MFA OWN DEE	972	0	0	0
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	50,432	0	0	0
	Total PRINCIPAL/ MFA OWN DEE	50,432	0	0	0
	Total OPERATING EXP	140,090	91,241	130,919	144,737
CAPITAL REV					
9010 TRANSFER FROM CAPITAL RESERVE					
03-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-42,405	-42,701
	Total TRANSFER FROM CAPITAI	0	0	-42,405	-42,701
	Total CAPITAL REV	0	0	-42,405	-42,701
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	0	0	42,405	42,701

Budget Report by Cost Center

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

GENERAL SEWER FUND
850 - KERRY VILLAGE SEWER

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Total TRANSFER/GENERAL CAP	0	0	42,405	42,701
Total CAPITAL EXP	0	0	42,405	42,701
Surplus/Deficit	**-9,462**	**-11,658**	**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	**-149,552**	**-102,900**	**-130,919**	**-144,737**
Summary Total Expenses	**140,090**	**91,241**	**130,919**	**144,737**
Summary Surplus/Deficit	**-9,462**	**-11,658**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **850 - Kerry Village Sewer**

Requisition Change	2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$29,160	$29,160			0	0.00%
A) Core Budget			**2022 $ Budget**	**2023 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease: minor reallocations between expense accounts					0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
B) Prior Year One-time items						
For amalgamation of Mill Bay Sewer systems					0	0.00%
Increase transfer of full capital reserve funds			(42,405)	(42,701)	(296)	(1.02%)
increase capital expenditure to meet reserve balance			42,405	42,701	296	1.02%
For amalgamation of Mill Bay Sewer systems					0	0.00%
Increase transfer of full operating reserve funds			(24,405)	(35,715)	(11,310)	(38.79%)
increase minor capital expenditure to match reserve balance			24,405	35,715	11,310	38.79%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 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%
					0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget					**-**	**0.00%**
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					**-**	**0.00%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $35,715 with $24,405 committed in 2022 - uncommitted balance is $11,310.

2) The Capital Reserve balance at December 31, 2021 is $42,701 with $42,405 committed in 2022 - uncommitted balance is $296.