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 Amended in 2023**	
	Parcel Tax $ 194,000	
BYLAW #	**Management Bylaw 4232**	
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**	
	Proposed Amemdment 2024	
TOTAL NUMBER OF PARCELS	**375**	
TOTAL NUMBER OF USERS	**379**	
ANNUAL COST PER PROPERTY	**Parcel tax $ 480**	
	User fee $ 480	

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Shawnigan Beach Estates Sewer

Function: 840

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$457,771	$460,691	$484,480	$384,480	$386,480	$386,480
Long Term Debt						
Short Term Debt						
Capital	89,543	89,543				50,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$547,314	$550,234	$484,480	$384,480	$386,480	$436,480
SOURCES OF FUNDS						
Requisition/Parcel Tax	180,000	180,000	180,000	180,000	180,000	180,000
User Fee	176,640	179,560	180,000	180,000	182,000	182,000
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve	49,543	49,543				
Other	24,476	24,476	24,480	24,480	24,480	24,480
Transfer from Operating Reserve	116,655	116,655	100,000			50,000
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$547,314	$550,234	$484,480	$384,480	$386,480	$436,480

Budget Report by Cost Center

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

GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-182,122	-191,232	-188,640	-191,560
03-1-4411-1000	DISCOUNTS	12,839	13,361	12,000	12,000
	Total USER CHARGES	-169,283	-177,871	-176,640	-179,560
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-2,254	0	0	0
	Total RECOVERY OF COSTS	-2,254	0	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	0	-2,300	-24,000	-24,000
	Total CONNECTION CHARGES	0	-2,300	-24,000	-24,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-167,500	-167,500	-180,000	-180,000
	Total REQUISITION - PARCEL TA	-167,500	-167,500	-180,000	-180,000
7575 PARCEL TAX C.V.R.D.					
03-1-7575-0000	PARCEL TAX C.V.R.D.	-476	-476	-476	-476
	Total PARCEL TAX C.V.R.D.	-476	-476	-476	-476
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	0	-76,655	-76,655
	Total TRANSFER FROM OPERAT	0	0	-76,655	-76,655
	Total OPERATING REV	-339,514	-348,148	-457,771	-460,691
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	93,069	101,742	105,656	107,291
03-2-4210-1400	BENEFITS	26,067	31,473	32,687	33,195
03-2-4210-2121	POSTAGE	492	481	500	500
03-2-4210-2131	TELEPHONE	8,450	8,077	8,500	8,500
03-2-4210-2330	CONSULTANTS	0	5,648	1,000	1,000
03-2-4210-2370	INSURANCE - PROPERTY	2,716	2,806	2,946	2,946
03-2-4210-2400	ALARM MAINTENANCE	3,178	3,098	4,000	4,000
03-2-4210-2480	MINOR CAPITAL	0	166	33,000	34,000
03-2-4210-2561	ALARM MONITORING	231	154	0	0
03-2-4210-4100	ALLOC - GENERAL GOVERNME	12,381	11,084	11,248	13,317
03-2-4210-4575	ALLOC - ENGINEERING	23,011	22,950	30,510	34,339
03-2-4210-4587	ALLOC - ADMINISTRATION	7,826	8,821	4,612	2,566

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

GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-15,915	-15,915	-15,915	-15,915
03-2-4210-5110	SUNDRY EXPENSES	16	4	500	300
03-2-4210-7550	LICENCES & FEES	657	866	300	300
03-2-4210-9910	CONTINGENCY	0	0	1,727	852
	Total OPERATING EXPENDITUR	162,180	181,454	221,271	227,191
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2338	CONTRACT FOR SERVICES	0	0	140,000	140,000
03-2-4220-2448	EXTRAORDINARY REPAIR	0	205	1,000	1,000
03-2-4220-2450	R & M - MACHINERY & EQUIPM	102	0	4,000	4,000
03-2-4220-2564	CONTRACT-HYDRO/CAMERA S	0	0	500	500
03-2-4220-2620	RENTALS/MACHINERY & EQUII	590	7,695	3,000	3,000
03-2-4220-5923	SUPPLIES	3,186	1,663	4,000	4,000
	Total SEWAGE COLLECTION SY	3,878	9,563	152,500	152,500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	4,807	5,721	8,000	8,000
03-2-4240-2445	SLUDGE DISPOSAL	8,697	2,976	8,000	8,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	6,777	8,112	2,000	2,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	1,480	6,560	2,000	2,000
03-2-4240-5530	ELECTRICITY	35,578	34,791	40,000	37,000
03-2-4240-5630	PARTS/SUPPLIES	11,116	25,429	19,000	19,000
03-2-4240-5923	SUPPLIES	27	266	0	0
	Total SEWAGE TREATMENT & P	68,481	83,856	79,000	76,000
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2450	R & M - MACHINERY & EQUIPM	0	0	1,500	1,500
03-2-4260-2620	RENTALS/MACHINERY & EQUII	1,910	2,550	1,000	1,000
03-2-4260-5630	PARTS/SUPPLIES	901	0	2,500	2,500
	Total DISPOSAL FIELD/FORCEM	2,811	2,550	5,000	5,000
8115 SHORT TERM DEBT					
03-2-8115-8215	INTEREST	167	148	0	0
03-2-8115-8216	PRINCIPAL	9,014	9,219	0	0
	Total SHORT TERM DEBT	9,181	9,367	0	0
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	804	0	0	0
	Total INTEREST / MFA OWN DEE	804	0	0	0
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	3,327	0	0	0
	Total PRINCIPAL/ MFA OWN DEE	3,327	0	0	0

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

GENERAL SEWER FUND
840 - SHAWNIGAN BEACH EST SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total OPERATING EXP	250,662	286,790	457,771	460,691
CAPITAL REV					
9009 TRANSFER FROM GAS TAX RESERVE					
03-7-9009-0000	TSF FROM GAS TAX RESERVE	0	-16,005	-49,543	-49,543
	Total TRANSFER FROM GAS TA	0	-16,005	-49,543	-49,543
9120 TRANSFER FROM OPERATING RESERVE					
03-7-9120-0000	TRANSFER FROM OPERATING	0	0	-40,000	-40,000
	Total TRANSFER FROM OPERAT	0	0	-40,000	-40,000
	Total CAPITAL REV	0	-16,005	-89,543	-89,543
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	0	16,005	89,543	89,543
	Total TRANSFER/GENERAL CAP	0	16,005	89,543	89,543
	Total CAPITAL EXP	0	16,005	89,543	89,543
	Surplus/Deficit	**-88,851**	**-61,358**	**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	**-88,851**	**-61,358**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: 840 - Shawnigan Beach Estates Sewer

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$180,000	$180,000			0	0.00%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:					0	0.00%
Increase user fees to reflect actual			-176,640	-179,560	(2,920)	(1.62%)
increase administrative operating expenses			221,271	227,191	5,920	3.29%
Decrease sewage treatment and pumping			79,000	76,000	(3,000)	(1.67%)
					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%
					0	0.00%
		Subtotal	**123,631**	**123,631**	**0**	**0.00%**
B) Prior Year One-time items						
Ongoing capital lift station I&I upgrades			89,543	89,543	0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**89,543**	**89,543**	**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**					
1)	Capital		-		0	0.00%
	Debt		-		0	0.00%
	Reserves		-		0	0.00%
	Gas Tax		-		0	0.00%
	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 $346,994 with $116,655 committed in 2023 - uncommitted balance is $230,339.

2) The Capital Reserve balance at December 31, 2022 is $16,064 with $ committed in 2023 - uncommitted balance is $16,064.