

Established: 26-Feb-73	Requisition Budget	2023 Actual	2024 PB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL 97							
Amendments: Conversion BL 1567, BL 113	Local Service Area						
	K-771-CNR-LSA#19						
Purpose: To provide water service.							
Participants: Defined portion of Electoral Area A	Change from Previous year						
Maximum Levy:	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2024 Maximum: \$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

307 - Denman Island Water Collection Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Sale of Services	36,600	40,341	3,741	User rates increase
Other Revenue	1,000	1,000	0	
Government Grants	7,422	0	(7,422)	Community Works Funds allocation in 2023
Recoveries from Other Functions	1,000	0	(1,000)	Recovery from Graham Lake in 2023
Total Revenue	46,022	41,341	(4,681)	
Expenses				
Support Services	916	3,433	2,517	Increased allocation in 2024
Materials, Supplies and Utilities	190	190	0	
Contract and General Services	7,435	11	(7,424)	Cost for masterplan in 2023
Transfer to Reserve	368	2,007	1,639	Increase in anticipation of asset replacement
Transfer to Other Services	35,700	35,700	0	
Prior Year Deficit	1,413	0	(1,413)	No deficit in 2023
Total Expense	46,022	41,341	(4,681)	

CVRD 5 Year Operating Budget by Service

Functions: 307

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
307 - Denman Island Water Collection Area								
Revenues								
307 - Denman Island Water Collection Area								
02-1-307-003	Parcel Tax	0	0	0	23,400	27,600	32,568	38,424
02-1-307-013	Fed Gas Tax Funding	0	7,422	0	0	0	0	0
02-1-307-092	User Rates	36,600	36,600	40,341	25,185	26,256	27,444	32,859
02-1-307-128	Other Revenue	0	1,000	1,000	1,000	1,000	1,000	1,000
02-1-307-135	Recoveries-Other Functions	1,000	1,000	0	0	0	0	0
307 - Denman Island Water Collection Area		37,600	46,022	41,341	49,585	54,856	61,012	72,283
Revenues		37,600	46,022	41,341	49,585	54,856	61,012	72,283
Expenses								
307 - Denman Island Water Collection Area								
02-2-307-200	Support Services	916	916	3,433	3,433	3,433	3,433	3,433
02-2-307-246	Bank Charges	171	0	0	0	0	0	0
02-2-307-275	Permits/Licences	164	160	160	160	160	160	160
02-2-307-290	Miscellaneous	116	0	0	0	0	0	0
02-2-307-296	Postage	26	30	30	30	30	30	30
02-2-307-369	Insurance Liability	9	13	11	11	11	11	11
02-2-307-387	Other Prof Fees	0	7,422	0	0	0	0	0
02-2-307-447	Repairs/Mtce Mach/Equip	317	0	0	0	0	0	0
02-2-307-485	Contr To Capital Works Reserve	368	368	2,007	10,251	15,522	21,678	32,949
02-2-307-495	Transfer To Other Functions	35,700	35,700	35,700	35,700	35,700	35,700	35,700
02-2-307-550	Deficit Prior Year	1,413	1,413	0	0	0	0	0
307 - Denman Island Water Collection Area		39,200	46,022	41,341	49,585	54,856	61,012	72,283
Expenses		(39,200)	(46,022)	(41,341)	(49,585)	(54,856)	(61,012)	(72,283)
307 - Denman Island Water Collection Area		(1,600)	0	0	0	0	0	0
02 - Water Revenue Fund		(1,600)	0	0	0	0	0	0

Established:	01-Jan-23	Requisition Budget	2023 Actual	2024 PB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	OIC	Local Service Area						
Amendments:		3-771-CNR-SRVA#44						
Purpose:	For the distribution and treatment of water for the area to be known as the Graham Lake Water Service	Change from Previous year						
Participants:	Defined Portion Area A							
Maximum Levy:	Sum sufficient	Residential Tax Rate Estimate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	0	55,342	55,342	User fee split into parcel tax and user fee
Sale of Services	107,200	64,482	(42,718)	User fee split into parcel tax and user fee
Government Grants	50,000	0	(50,000)	Community works allocation in 2023
Recoveries from Other Functions	35,700	35,700	0	
Total Revenue	192,900	155,524	(37,376)	
Expenses				
Support Services	0	5,087	5,087	Increased allocation in 2024
Personnel costs	22,500	29,930	7,430	FTE allocation increased in 2024
Materials, Supplies and Utilities	24,600	14,592	(10,008)	Chemicals (-7K), Supplies (-3K)
Contract and General Services	90,150	49,530	(40,620)	45K for investigation of system assets in 2023
Transfer to Reserve	49,650	51,285	1,635	
Transfer to Other Services	1,000	0	(1,000)	
Minor Capital	5,000	5,100	100	
Total Expense	192,900	155,524	(37,376)	

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
310 - Graham Lake Water Local Service Area								
Revenues								
310 - Graham Lake Water Local Service Area								
02-1-310-003	Parcel Tax	0	0	55,342	63,325	77,050	90,919	107,267
02-1-310-013	Fed Gas Tax Funding	0	45,000	0	0	0	0	0
02-1-310-016	Grant Prov Govt Conditional	5,000	5,000	0	0	0	0	0
02-1-310-036	Connection Fees	0	0	0	0	0	0	0
02-1-310-092	User Rates	106,300	107,200	64,482	69,960	71,676	73,458	88,176
02-1-310-124	Contributions from Others	36,959	0	0	0	0	0	0
02-1-310-128	Other Revenue	1,801	0	0	0	0	0	0
02-1-310-135	Recoveries-Other Functions	35,700	35,700	35,700	35,700	35,700	35,700	35,700
02-1-310-145	Transfer from Reserve	0	0	0	0	0	11,915	0
310 - Graham Lake Water Local Service Area		185,759	192,900	155,524	168,985	184,426	211,992	231,143
Revenues		185,759	192,900	155,524	168,985	184,426	211,992	231,143
Expenses								
310 - Graham Lake Water Local Service Area								
02-2-310-200	Support Services	0	0	5,087	5,087	5,087	5,087	5,087
02-2-310-220	Salaries & Wages	2,413	22,500	22,513	23,600	24,254	24,930	25,628
02-2-310-225	Benefits	0	0	6,290	6,615	6,812	7,016	7,218
02-2-310-237	Employer Health Tax	0	0	527	554	566	587	599
02-2-310-238	WCB	575	0	600	632	652	675	689
02-2-310-246	Bank Charges	482	0	0	0	0	0	0
02-2-310-254	Chemicals	4,448	11,000	4,000	4,100	4,202	4,307	10,877
02-2-310-275	Permits/Licences	450	600	612	627	643	659	675
02-2-310-276	Software Licence/Mtce	2,675	0	2,500	2,562	2,626	2,692	2,759
02-2-310-281	Materials & Supplies	0	4,500	1,500	1,537	1,575	1,615	1,655
02-2-310-284	Meeting Expense	57	0	100	103	106	109	112
02-2-310-296	Postage	12	0	0	0	0	0	0
02-2-310-314	Telephone & Alarm Lines	388	0	350	359	368	377	386
02-2-310-319	Training/Development & Conferences	0	1,000	1,020	1,040	1,061	1,082	0
02-2-310-320	Travel	343	0	500	513	526	539	552
02-2-310-340	Dues And Memberships	0	500	510	520	530	541	0
02-2-310-354	Education Programs Public	0	3,000	3,060	3,121	3,183	3,247	3,328
02-2-310-360	Accounting & Audit Fees	1,975	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-310-369	Insurance Liability	1,151	5,500	5,610	5,750	5,894	6,041	6,192
02-2-310-372	Insurance Property	898	5,500	5,610	5,750	5,894	6,041	6,192
02-2-310-378	Lab Analysis	5,641	6,000	6,120	6,273	6,430	6,591	6,756
02-2-310-381	Legal Fees	951	4,500	1,500	1,538	1,576	1,615	1,655
02-2-310-387	Other Prof Fees	24,761	50,000	10,000	10,000	10,000	10,000	10,000
02-2-310-400	Contracted Svcs Buildings/Land Mtce	134	9,150	1,000	1,025	1,051	1,077	1,104
02-2-310-403	Buildings Repairs & Mtce	0	1,500	1,530	1,568	1,607	1,647	1,688
02-2-310-406	Heating	0	2,000	500	513	526	539	552
02-2-310-409	Hydro	2,736	5,000	3,000	3,075	3,152	3,231	9,692
02-2-310-438	Contract Svcs Equip/Mach	18,957	0	10,000	10,250	10,506	10,769	11,038
02-2-310-447	Repairs/Mtce Mach/Equip	4,942	5,000	5,100	5,228	5,359	5,493	5,630
02-2-310-468	Minor Capital	1,947	5,000	5,100	5,228	5,359	5,493	5,630
02-2-310-485	Contr To Capital Works Reserve	49,650	49,650	51,285	61,817	32,052	0	5,457
02-2-310-489	Reserve Contr Other	0	0	0	0	12,000	0	0
02-2-310-495	Transfer To Other Functions	1,000	1,000	0	0	0	0	0
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0	0
02-2-310-506	Debt Charges-Interest	0	0	0	0	30,829	99,992	99,992
310 - Graham Lake Water Local Service Area		126,584	192,900	155,524	168,985	184,426	211,992	231,143
Expenses		(126,584)	(192,900)	(155,524)	(168,985)	(184,426)	(211,992)	(231,143)
310 - Graham Lake Water Local Service Area		59,175	0	0	0	0	0	0
02 - Water Revenue Fund		59,175	0	0	0	0	0	0

Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		200,000	300,000	962,933	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	635,520	1,257,508	-	-	-	-	-	-
130R - Transfer from reserve		40,000	75,000	490,782	-	-	-	-	-	-	-
Total Funding Source		240,000	375,000	2,089,235	1,257,508	-	-	-	-	-	-

Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		240,000	375,000	2,089,235	1,257,508	-	-	-	-	-	-
Total Expenditure		240,000	375,000	2,089,235	1,257,508	-	-	-	-	-	-