

**2024-2028**  
**Financial Planning**  
**Core Services**  
Water Supply



**Established:** 17-Feb-67

**Authority:** SLP #4

**Amendments:** BL 1783 (Conv)

**Purpose:** To design, construct, reconstruct, purchase, maintain and operate facilities for the supply, treatment, conveyancing, storage and distribution of water.

**Participants:** Courtenay, Comox, Defined areas within Electoral Areas A, B, C

**Maximum Levy:** No stated limit.

**2024 Maximum:** \$0

# Year over Year Change

## Revenue and Expenses by Category

300 - Comox Valley Water Supply System

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Sale of Services	8,305,565	8,722,292	416,727	Increase from \$0.96 to \$1.00 per m3, 0.8% sales volume increase
Other Revenue	50,000	110,000	60,000	Additional cell tower revenue
Transfers from Reserve	0	100,000	100,000	Transfer to IT Fibre Project
Prior Year Surplus	876,969	0	(876,969)	No reliance on prior year surplus at preliminary stage
Recoveries from Other Functions	49,718	49,967	249	
<b>Total Revenue</b>	<b>9,282,252</b>	<b>8,982,259</b>	<b>(299,993)</b>	
<b>Expenses</b>				
Support Services	1,085,523	986,907	(98,616)	Reduced allocation for 2024
Personnel costs	1,867,745	1,974,644	106,899	Additional 1.56 FTE
Materials, Supplies and Utilities	1,096,272	1,215,002	118,730	Bulk water (+35K), Small tools (+20K), Landscaping (18K), Training (+11K)
Contract and General Services	1,206,863	1,420,869	214,006	Professional fees (+160K), Machinery contracts (+80K)
Debt Charges	2,525,860	2,534,656	8,796	
Transfer to Reserve	1,359,688	578,369	(781,319)	Fewer reserve contributions; planned increases in future years
Transfer to Other Services	15,301	121,812	106,511	Transfer to IT Fibre Project
Minor Capital	125,000	150,000	25,000	Increased cost for Thermistor String
<b>Total Expense</b>	<b>9,282,252</b>	<b>8,982,259</b>	<b>(299,993)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>300 - Comox Valley Water Supply System</b>								
<b>Revenues</b>								
<b>300 - Comox Valley Water Supply System</b>								
02-1-300-014	Fed Govt Cond Transfers	2,347	0	0	0	0	0	0
02-1-300-083	Water Sales	9,153,762	8,304,815	8,721,542	8,802,757	8,884,495	8,978,829	9,074,264
02-1-300-110	Licences & Fines	3,750	0	0	0	0	0	0
02-1-300-115	Other Permit Fees	90	750	750	750	750	750	750
02-1-300-128	Other Revenue	50,750	50,000	110,000	110,000	110,000	110,000	110,000
02-1-300-130	Recoveries-Wages & Benefits	64	0	0	0	0	0	0
02-1-300-135	Recoveries-Other Functions	49,718	49,718	49,967	50,217	50,468	50,720	50,923
02-1-300-145	Transfer from Reserve	0	0	100,000	0	0	0	0
02-1-300-150	Surplus Prior Year	876,940	876,969	0	0	0	0	0
<b>300 - Comox Valley Water Supply System</b>		<b>10,137,421</b>	<b>9,282,252</b>	<b>8,982,259</b>	<b>8,963,724</b>	<b>9,045,713</b>	<b>9,140,299</b>	<b>9,235,937</b>
<b>Revenues</b>								
		10,137,421	9,282,252	8,982,259	8,963,724	9,045,713	9,140,299	9,235,937
<b>Expenses</b>								
<b>300 - Comox Valley Water Supply System</b>								
02-2-300-200	Support Services	1,085,943	1,085,523	986,907	986,907	986,907	986,907	986,907
02-2-300-220	Salaries & Wages	1,154,007	1,152,057	1,085,572	1,158,216	1,191,584	1,225,712	1,260,859
02-2-300-225	Benefits	253,113	284,661	307,051	328,530	338,369	348,445	358,823
02-2-300-237	Employer Health Tax	23,343	25,602	25,946	27,763	28,597	29,438	30,311
02-2-300-238	WCB	31,675	28,177	29,785	31,861	32,821	33,798	34,816
02-2-300-246	Bank Charges	521	0	0	0	0	0	0
02-2-300-248	Bulk Water Purchases	51,671	0	35,000	35,875	36,772	37,691	38,633
02-2-300-254	Chemicals	2,978	1,500	2,000	2,050	2,101	2,154	2,208
02-2-300-257	Clothing/Laundrying	6,458	7,500	0	0	0	0	0
02-2-300-266	Deliveries/Transportation	443	2,000	0	0	0	0	0
02-2-300-275	Permits/Licences	2,505	3,950	3,950	4,049	4,149	4,253	4,360
02-2-300-276	Software Licence/Mtce	39,249	64,800	30,960	31,735	32,528	33,341	34,175
02-2-300-281	Materials & Supplies	26,883	15,000	0	0	0	0	0
02-2-300-284	Meeting Expense	1,923	1,750	0	0	0	0	0
02-2-300-293	Office Expenses	6,724	3,000	0	0	0	0	0
02-2-300-296	Postage	0	500	500	513	526	539	552
02-2-300-305	Safety Equipment	7,562	5,000	0	0	0	0	0
02-2-300-311	Signs	569	2,000	2,000	2,050	2,101	2,154	2,208

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

<b>02-2-300-314</b>	Telephone & Alarm Lines	21,932	34,612	19,286	19,768	20,262	20,769	21,288
<b>02-2-300-316</b>	Tipping Fees	1,548	300	1,000	1,025	1,051	1,077	1,104
<b>02-2-300-319</b>	Training/Development & Conferences	14,250	31,400	0	0	0	0	0
<b>02-2-300-320</b>	Travel	2,891	20,000	0	0	0	0	0
<b>02-2-300-335</b>	Advertising	17,772	25,000	25,000	25,625	26,265	26,922	27,595
<b>02-2-300-340</b>	Dues And Memberships	2,071	3,660	0	0	0	0	0
<b>02-2-300-347</b>	Library/Publications	161	200	200	205	210	215	220
<b>02-2-300-350</b>	Maps & Printing Supplies	0	100	100	103	106	109	112
<b>02-2-300-353</b>	Public Relations	32	1,000	1,000	1,025	1,051	1,077	1,104
<b>02-2-300-354</b>	Education Programs Public	43,083	120,000	120,000	120,000	120,000	120,000	120,000
<b>02-2-300-366</b>	Engineering Fees	0	20,000	20,000	20,500	21,013	21,538	22,076
<b>02-2-300-369</b>	Insurance Liability	8,311	8,199	8,445	8,656	8,872	9,094	9,321
<b>02-2-300-372</b>	Insurance Property	110,642	41,694	42,945	44,019	45,120	46,248	47,404
<b>02-2-300-378</b>	Lab Analysis	23,625	35,000	30,000	30,750	31,519	32,307	33,115
<b>02-2-300-381</b>	Legal Fees	2,641	30,000	30,000	30,750	31,519	32,307	33,115
<b>02-2-300-385</b>	Gis Services	3,218	1,500	1,500	1,538	1,576	1,615	1,655
<b>02-2-300-387</b>	Other Prof Fees	22,174	200,000	360,000	235,250	83,038	84,614	86,230
<b>02-2-300-400</b>	Contracted Svcs Buildings/Land Mtce	15,106	25,000	0	0	0	0	0
<b>02-2-300-403</b>	Buildings Repairs & Mtce	2,116	5,000	2,500	2,563	2,627	2,693	2,760
<b>02-2-300-409</b>	Hydro	62,445	97,164	99,224	101,705	104,246	106,853	109,524
<b>02-2-300-415</b>	Landscaping/Grounds Mtce	16,990	13,000	0	0	0	0	0
<b>02-2-300-421</b>	Rental/Lease Buildings	0	850	0	0	0	0	0
<b>02-2-300-424</b>	Rental/Lease - Land	6,000	3,200	3,200	3,280	3,362	3,446	3,532
<b>02-2-300-438</b>	Contract Svcs Equip/Mach	45,810	70,000	70,000	71,750	73,544	75,383	77,268
<b>02-2-300-441</b>	Fuel/Lubricants - Mach/Equip	104	4,000	4,000	4,100	4,203	4,308	4,416
<b>02-2-300-444</b>	Rental/Leases - Mach/Equip	3,148	5,000	5,000	5,125	5,253	5,384	5,519
<b>02-2-300-447</b>	Repairs/Mtce Mach/Equip	65,899	50,000	50,000	51,250	52,531	53,844	55,190
<b>02-2-300-458</b>	Fuel/Lubricants Vehicle	53,116	50,000	2,000	2,050	2,101	2,154	2,208
<b>02-2-300-461</b>	Insurance/Licence Vehicle	(44)	13,245	0	0	0	0	0
<b>02-2-300-464</b>	Repairs & Mtce Vehicle	28,003	15,450	26,000	26,650	27,316	27,999	28,699
<b>02-2-300-468</b>	Minor Capital	58,288	70,000	90,000	20,500	21,013	21,538	22,076
<b>02-2-300-485</b>	Contr To Capital Works Reserve	1,236,688	1,236,688	524,924	781,108	1,177,992	1,458,398	1,471,646
<b>02-2-300-489</b>	Reserve Contr Other	103,000	103,000	33,445	125,387	69,315	118,024	120,000
<b>02-2-300-495</b>	Transfer To Other Functions	18,551	15,301	121,812	22,855	23,957	59,305	23,663
<b>02-2-300-505</b>	Debt Charges-Principal	1,130,091	1,130,090	1,303,292	1,234,339	1,134,790	976,043	976,043
<b>02-2-300-506</b>	Debt Charges-Interest	1,204,015	1,395,770	1,231,364	1,106,306	989,042	764,500	764,500

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>300 - Comox Valley Water Supply System</b>		7,019,248	7,558,443	6,735,908	6,707,731	6,739,349	6,782,196	6,825,235
<b>301 - CV Watershed Protection Plan</b>								
02-2-301-220	Salaries & Wages	52,499	52,499	0	0	0	0	0
02-2-301-225	Benefits	14,691	15,225	0	0	0	0	0
02-2-301-237	Employer Health Tax	1,031	1,313	0	0	0	0	0
02-2-301-238	WCB	1,444	1,444	0	0	0	0	0
02-2-301-266	Deliveries/Transportation	992	3,000	0	0	0	0	0
02-2-301-281	Materials & Supplies	2,728	1,000	0	0	0	0	0
02-2-301-284	Meeting Expense	252	5,000	0	0	0	0	0
02-2-301-314	Telephone & Alarm Lines	577	0	0	0	0	0	0
02-2-301-354	Education Programs Public	67,295	70,000	0	0	0	0	0
02-2-301-378	Lab Analysis	20,940	22,000	0	0	0	0	0
02-2-301-385	Gis Services	423	2,000	0	0	0	0	0
02-2-301-387	Other Prof Fees	53,623	100,000	0	0	0	0	0
02-2-301-438	Contract Svcs Equip/Mach	27,258	60,000	0	0	0	0	0
02-2-301-447	Repairs/Mtce Mach/Equip	12	0	0	0	0	0	0
02-2-301-468	Minor Capital	1,152	35,000	0	0	0	0	0
02-2-301-485	Contr To Capital Works Reserve	20,000	20,000	0	0	0	0	0
<b>301 - CV Watershed Protection Plan</b>		264,917	388,481	0	0	0	0	0
<b>301 - Watershed Protection</b>								
02-2-301-220	Salaries & Wages	0	0	53,551	56,764	58,467	60,221	62,027
02-2-301-225	Benefits	0	0	16,065	17,029	17,539	18,066	18,608
02-2-301-237	Employer Health Tax	0	0	1,339	1,420	1,461	1,505	1,550
02-2-301-238	WCB	0	0	1,538	1,628	1,678	1,728	1,779
02-2-301-266	Deliveries/Transportation	0	0	3,000	3,000	3,000	3,000	3,000
02-2-301-281	Materials & Supplies	0	0	1,000	1,000	1,000	1,000	1,000
02-2-301-284	Meeting Expense	0	0	5,000	5,000	5,000	5,000	5,000
02-2-301-354	Education Programs Public	0	0	70,000	70,000	70,000	70,000	70,000
02-2-301-378	Lab Analysis	0	0	22,000	22,000	22,000	22,000	22,000
02-2-301-385	Gis Services	0	0	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	0	0	100,000	100,000	100,000	100,000	100,000
02-2-301-438	Contract Svcs Equip/Mach	0	0	60,000	60,000	60,000	60,000	60,000
02-2-301-468	Minor Capital	0	0	20,000	20,000	20,000	20,000	20,000
02-2-301-485	Contr To Capital Works Reserve	0	0	20,000	20,000	20,000	20,000	20,000
<b>301 - Watershed Protection</b>		0	0	375,493	379,841	382,145	384,520	386,964

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>302 - CV Water Treatment Plant &amp; Raw Water Intake</b>								
02-2-302-220	Salaries & Wages	346,869	240,592	329,652	347,082	356,320	365,835	375,635
02-2-302-225	Benefits	55,934	56,031	88,336	93,567	96,335	99,193	102,133
02-2-302-237	Employer Health Tax	7,001	4,830	7,360	7,796	8,027	8,265	8,510
02-2-302-238	WCB	7,717	5,314	8,449	8,952	9,216	9,489	9,771
02-2-302-248	Bulk Water Purchases	142,602	161,500	161,500	165,538	169,676	173,918	178,266
02-2-302-254	Chemicals	203,760	182,000	191,000	195,776	200,670	205,688	210,830
02-2-302-257	Clothing/Laundrying	1,254	2,000	0	0	0	0	0
02-2-302-266	Deliveries/Transportation	979	3,000	3,000	3,075	3,152	3,231	3,312
02-2-302-275	Permits/Licences	710	400	700	718	736	755	774
02-2-302-276	Software Licence/Mtce	0	5,000	5,000	5,125	5,253	5,384	5,519
02-2-302-278	Water Licence Rental	20,670	20,000	21,000	21,525	22,063	22,615	23,180
02-2-302-281	Materials & Supplies	18,472	10,000	20,000	20,500	21,013	21,538	22,076
02-2-302-293	Office Expenses	1,413	1,000	0	0	0	0	0
02-2-302-305	Safety Equipment	3,449	4,000	3,000	3,075	3,152	3,231	3,312
02-2-302-314	Telephone & Alarm Lines	1,532	3,111	520	530	541	552	0
02-2-302-316	Tipping Fees	26,472	25,000	25,000	25,625	26,266	26,923	27,596
02-2-302-319	Training/Development & Conferences	3,255	5,000	7,000	7,175	7,354	7,538	7,726
02-2-302-320	Travel	945	3,000	0	0	0	0	0
02-2-302-340	Dues And Memberships	393	1,175	0	0	0	0	0
02-2-302-378	Lab Analysis	9,944	2,000	12,000	2,000	2,000	2,000	2,050
02-2-302-387	Other Prof Fees	3,009	5,000	5,000	5,125	5,253	5,384	5,519
02-2-302-400	Contracted Svcs Buildings/Land Mtce	15,790	4,000	5,000	5,125	5,253	5,384	5,519
02-2-302-403	Buildings Repairs & Mtce	1,660	3,000	3,000	3,075	3,152	3,231	3,312
02-2-302-409	Hydro	171,637	308,100	316,419	324,962	333,736	342,747	352,001
02-2-302-415	Landscaping/Grounds Mtce	2,655	2,500	20,100	20,603	21,118	21,646	22,187
02-2-302-438	Contract Svcs Equip/Mach	78,534	25,000	105,000	107,625	110,316	113,074	115,901
02-2-302-441	Fuel/Lubricants - Mach/Equip	4,573	10,000	10,000	10,250	10,506	10,769	11,038
02-2-302-444	Rental/Leases - Mach/Equip	731	2,000	2,000	2,050	2,101	2,154	2,208
02-2-302-447	Repairs/Mtce Mach/Equip	171,386	220,000	125,000	128,125	131,328	134,611	137,976
02-2-302-461	Insurance/Licence Vehicle	0	775	798	818	838	859	880
02-2-302-468	Minor Capital	9,108	20,000	20,000	20,500	21,013	21,538	22,076
<b>302 - CV Water Treatment Plant &amp; Raw Water Intake</b>		<b>1,312,454</b>	<b>1,335,328</b>	<b>1,495,834</b>	<b>1,536,317</b>	<b>1,576,388</b>	<b>1,617,552</b>	<b>1,659,307</b>
<b>303 - CVRD Water Distribution Operations</b>								
02-2-303-228	Honorarium	0	0	20,000	0	0	0	0

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-303-257	Clothing/Laundrying	0	0	7,500	7,688	7,880	8,077	8,279
02-2-303-266	Deliveries/Transportation	0	0	2,000	2,050	2,101	2,154	2,208
02-2-303-276	Software Licence/Mtce	0	0	34,300	35,159	36,037	36,937	37,861
02-2-303-281	Materials & Supplies	0	0	25,000	25,625	26,266	26,923	27,596
02-2-303-284	Meeting Expense	0	0	1,750	1,794	1,839	1,885	1,932
02-2-303-293	Office Expenses	0	0	3,000	3,075	3,152	3,231	3,312
02-2-303-305	Safety Equipment	0	0	10,500	7,688	7,880	8,077	8,279
02-2-303-314	Telephone & Alarm Lines	0	0	19,903	20,401	20,911	21,434	21,970
02-2-303-319	Training/Development & Conferences	0	0	33,400	34,236	35,092	35,970	36,869
02-2-303-320	Travel	0	0	21,000	21,525	22,063	22,615	23,180
02-2-303-340	Dues And Memberships	0	0	4,440	4,553	4,666	4,783	4,902
02-2-303-387	Other Prof Fees	0	0	20,000	20,000	20,000	20,000	20,000
02-2-303-400	Contracted Svcs Buildings/Land Mtce	0	0	15,000	15,375	15,759	16,153	16,557
02-2-303-403	Buildings Repairs & Mtce	0	0	2,500	2,563	2,627	2,693	2,760
02-2-303-415	Landscaping/Grounds Mtce	0	0	13,400	13,735	14,078	14,430	14,791
02-2-303-458	Fuel/Lubricants Vehicle	0	0	70,000	71,750	73,544	75,383	77,267
02-2-303-461	Insurance/Licence Vehicle	0	0	15,640	16,033	16,435	16,847	17,268
02-2-303-468	Minor Capital	0	0	20,000	0	0	0	0
<b>303 - CVRD Water Distribution Operations</b>		<b>0</b>	<b>0</b>	<b>339,333</b>	<b>303,250</b>	<b>310,330</b>	<b>317,592</b>	<b>325,031</b>
<b>304 - CVRD Water Treatment Operations</b>								
02-2-304-257	Clothing/Laundrying	0	0	2,150	2,204	2,259	2,315	2,373
02-2-304-293	Office Expenses	0	0	1,000	1,025	1,051	1,077	1,104
02-2-304-305	Safety Equipment	0	0	1,000	1,025	1,051	1,077	1,104
02-2-304-314	Telephone & Alarm Lines	0	0	2,840	2,911	2,984	3,059	3,135
02-2-304-319	Training/Development & Conferences	0	0	7,000	7,175	7,354	7,538	7,726
02-2-304-320	Travel	0	0	4,000	4,100	4,203	4,308	4,416
02-2-304-340	Dues And Memberships	0	0	1,160	1,190	1,220	1,251	1,282
02-2-304-400	Contracted Svcs Buildings/Land Mtce	0	0	10,000	10,250	10,506	10,769	11,038
02-2-304-458	Fuel/Lubricants Vehicle	0	0	6,541	6,705	6,873	7,045	7,222
<b>304 - CVRD Water Treatment Operations</b>		<b>0</b>	<b>0</b>	<b>35,691</b>	<b>36,585</b>	<b>37,501</b>	<b>38,439</b>	<b>39,400</b>
<b>Expenses</b>		<b>(8,596,618)</b>	<b>(9,282,252)</b>	<b>(8,982,259)</b>	<b>(8,963,724)</b>	<b>(9,045,713)</b>	<b>(9,140,299)</b>	<b>(9,235,937)</b>
<b>300 - Comox Valley Water Supply System</b>		<b>1,540,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>1,540,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# 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: - 300 - Comox Valley Water Supply System  
 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	600,000	150,913	6,289,523	-	-	-	-	-	-
090R - Other Revenue/Recoveries		272,616	600,000	11,641,264	-	-	-	-	-	-	-
130R - Transfer from reserve		885,000	470,000	240,000	690,000	160,000	230,000	230,000	180,000	180,000	-
140R - Transfers other		175,384	-	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>1,533,000</b>	<b>1,670,000</b>	<b>12,032,177</b>	<b>6,979,523</b>	<b>160,000</b>	<b>230,000</b>	<b>230,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>

# 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 - 300 - Comox Valley Water Supply System  
 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		1,533,000	1,670,000	12,032,177	6,979,523	160,000	230,000	230,000	180,000	180,000	-
<b>Total Expenditure</b>		<b>1,533,000</b>	<b>1,670,000</b>	<b>12,032,177</b>	<b>6,979,523</b>	<b>160,000</b>	<b>230,000</b>	<b>230,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>

		<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Established:</b>	25-Jan-82							
<b>Authority:</b>	BL 559							
<b>Amendments:</b>	BL 688, BL 1886 (Conv), BL 2458, BL42, BL240, BL241, BL 255, BL256, BL 262, BL263, BL264, BL287, BL 297, BL298, BL300, BL301, BL 302, BL 315	<b>Local Service Area</b>						
		R-771-CNR-LSA#29						
<b>Purpose:</b>	For the supply, treatment, conveyance, storage and distribution of water.	<b>Change from Previous year</b>						
<b>Participants:</b>	Defined portion of Electoral Areas B and C	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	\$80,000							
<b>2024 Maximum:</b>	\$80,000							

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

# Year over Year Change

## Revenue and Expenses by Category

305 - Comox Valley Water Local Service Area (CVWLSA)

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	193,446	242,296	48,850	Parcel tax increase as per rate review
Sale of Services	1,344,586	1,369,609	25,023	User rate increase as per rate review
Prior Year Surplus	240	0	(240)	
Recoveries from Other Functions	87,966	85,301	(2,665)	Equalization rate parcel taxes expire
<b>Total Revenue</b>	<b>1,626,238</b>	<b>1,697,206</b>	<b>70,968</b>	
<b>Expenses</b>				
Support Services	86,121	68,780	(17,341)	Reduced allocation for 2024
Personnel costs	198,198	200,855	2,657	Wage and salary escalation
Materials, Supplies and Utilities	894,549	911,297	16,748	Minor cost escalation
Contract and General Services	146,233	154,219	7,986	Machinery repairs (+13K), professional fees (-5K)
Transfer to Reserve	273,489	334,287	60,798	Increase in anticipation of asset replacement
Transfer to Other Services	22,648	22,768	120	
Minor Capital	5,000	5,000	0	
<b>Total Expense</b>	<b>1,626,238</b>	<b>1,697,206</b>	<b>70,968</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>305 - Comox Valley Water LSA</b>								
<b>Revenues</b>								
<b>305 - Comox Valley Water</b>								
<b>02-1-305-003</b>	Parcel Tax	194,238	193,446	242,296	303,779	379,388	477,137	597,221
<b>02-1-305-036</b>	Connection Fees	12,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>02-1-305-092</b>	User Rates	1,153,181	1,334,586	1,359,609	1,402,149	1,437,203	1,473,133	1,509,962
<b>02-1-305-110</b>	Licences & Fines	75	0	0	0	0	0	0
<b>02-1-305-128</b>	Other Revenue	1,743	0	0	0	0	0	0
<b>02-1-305-135</b>	Recoveries-Other Functions	87,966	87,966	85,301	85,301	85,301	85,301	85,301
<b>02-1-305-150</b>	Surplus Prior Year	976	240	0	0	0	0	0
<b>305 - Comox Valley Water</b>		<b>1,450,179</b>	<b>1,626,238</b>	<b>1,697,206</b>	<b>1,801,229</b>	<b>1,911,892</b>	<b>2,045,571</b>	<b>2,202,484</b>
<b>Revenues</b>		<b>1,450,179</b>	<b>1,626,238</b>	<b>1,697,206</b>	<b>1,801,229</b>	<b>1,911,892</b>	<b>2,045,571</b>	<b>2,202,484</b>
<b>Expenses</b>								
<b>305 - Comox Valley Water</b>								
<b>02-2-305-200</b>	Support Services	86,121	86,121	68,780	68,780	68,780	68,780	68,780
<b>02-2-305-220</b>	Salaries & Wages	152,406	152,540	151,101	158,860	163,347	167,978	172,743
<b>02-2-305-225</b>	Benefits	32,768	38,396	42,084	44,355	45,675	47,035	48,428
<b>02-2-305-237</b>	Employer Health Tax	2,842	3,460	3,572	3,764	3,875	3,988	4,107
<b>02-2-305-238</b>	WCB	3,854	3,802	4,098	4,322	4,448	4,578	4,716
<b>02-2-305-246</b>	Bank Charges	3,746	6,500	6,500	6,500	6,500	6,500	6,500
<b>02-2-305-248</b>	Bulk Water Purchases	837,259	868,686	871,292	873,907	876,528	879,158	881,795
<b>02-2-305-275</b>	Permits/Licences	2,652	2,750	2,750	2,819	2,889	2,961	3,035
<b>02-2-305-276</b>	Software Licence/Mtce	7,062	2,100	16,200	16,605	17,020	17,446	17,882
<b>02-2-305-296</b>	Postage	7,237	6,000	6,000	6,150	6,304	6,462	6,624
<b>02-2-305-314</b>	Telephone & Alarm Lines	584	0	0	0	0	0	0
<b>02-2-305-316</b>	Tipping Fees	154	0	0	0	0	0	0
<b>02-2-305-320</b>	Travel	6	0	0	0	0	0	0
<b>02-2-305-335</b>	Advertising	1,008	1,125	1,125	1,153	1,182	1,212	1,242
<b>02-2-305-350</b>	Maps & Printing Supplies	0	500	500	513	526	539	552
<b>02-2-305-366</b>	Engineering Fees	0	5,000	5,000	5,125	5,253	5,384	5,519
<b>02-2-305-369</b>	Insurance Liability	504	558	575	598	622	647	673
<b>02-2-305-372</b>	Insurance Property	633	775	806	838	872	907	943
<b>02-2-305-378</b>	Lab Analysis	0	400	400	410	420	431	442
<b>02-2-305-381</b>	Legal Fees	0	1,500	1,500	1,538	1,576	1,615	1,655

# CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-305-385	Gis Services	572	2,750	2,750	2,819	2,889	2,961	3,035
02-2-305-387	Other Prof Fees	6,290	45,000	40,000	55,125	55,253	15,384	5,519
02-2-305-409	Hydro	2,229	1,388	1,430	1,473	1,517	1,562	1,608
02-2-305-415	Landscaping/Grounds Mtce	2,874	5,500	5,500	5,638	5,779	5,923	6,071
02-2-305-438	Contract Svcs Equip/Mach	49,385	46,000	52,900	54,223	55,579	56,968	58,392
02-2-305-444	Rental/Leases - Mach/Equip	1,501	4,000	4,000	4,100	4,203	4,308	4,416
02-2-305-447	Repairs/Mtce Mach/Equip	69,374	40,250	46,288	47,445	48,631	49,847	51,093
02-2-305-468	Minor Capital	342	5,000	5,000	5,125	5,253	5,384	5,519
02-2-305-485	Contr To Capital Works Reserve	254,989	254,989	309,287	380,929	483,992	644,518	821,177
02-2-305-489	Reserve Contr Other	18,500	18,500	25,000	25,000	20,000	20,000	20,000
02-2-305-495	Transfer To Other Functions	22,648	22,648	22,768	23,115	22,979	23,095	18
<b>305 - Comox Valley Water</b>		<b>1,567,540</b>	<b>1,626,238</b>	<b>1,697,206</b>	<b>1,801,229</b>	<b>1,911,892</b>	<b>2,045,571</b>	<b>2,202,484</b>
<b>Expenses</b>		<b>(1,567,540)</b>	<b>(1,626,238)</b>	<b>(1,697,206)</b>	<b>(1,801,229)</b>	<b>(1,911,892)</b>	<b>(2,045,571)</b>	<b>(2,202,484)</b>
<b>305 - Comox Valley Water LSA</b>		<b>(117,361)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>(117,361)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 - 305 - Comox Valley Water LSA  
 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		-	450,000	-	-	-	-	-	-	-	-
130R - Transfer from reserve		575,000	800,000	650,000	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>575,000</b>	<b>1,250,000</b>	<b>650,000</b>	-	-	-	-	-	-	-

# 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 - 305 - Comox Valley Water LSA  
 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		575,000	1,250,000	650,000	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>575,000</b>	<b>1,250,000</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



		<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Established:</b>	31-Dec-16							
<b>Authority:</b>	BL 506							
<b>Amendments:</b>								
<b>Purpose:</b>	To provide water service.							
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	Greater of \$800,000 or \$4.50 per \$1,000							
<b>2024 Maximum:</b>	\$800,000							
		<b>Local Service Area</b>						
		Sandwick Water						
		<b>Change from Previous year</b>						
		<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(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

306 - Sandwich Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	85,301	85,301	0	
			0	
<b>Total Revenue</b>	<u>85,301</u>	<u>85,301</u>	<u>0</u>	
<b>Expenses</b>				
Transfer to Other Services	85,301	85,301	0	
			0	
<b>Total Expense</b>	<u>85,301</u>	<u>85,301</u>	<u>0</u>	

# CVRD 5 Year Operating Budget by Service

Functions: 306

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>306 - Sandwich Water</b>								
<b>Revenues</b>								
<b>306 - Sandwich Water</b>								
<b>02-1-306-003</b>	Parcel Tax	85,301	85,301	85,301	85,301	85,301	85,301	85,301
<b>306 - Sandwich Water</b>		<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>
<b>Revenues</b>		<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>
<b>Expenses</b>								
<b>306 - Sandwich Water</b>								
<b>02-2-306-220</b>	Salaries & Wages	0	0	0	0	0	0	0
<b>02-2-306-225</b>	Benefits	0	0	0	0	0	0	0
<b>02-2-306-238</b>	WCB	0	0	0	0	0	0	0
<b>02-2-306-314</b>	Telephone & Alarm Lines	3,271	0	0	0	0	0	0
<b>02-2-306-369</b>	Insurance Liability	0	0	0	0	0	0	0
<b>02-2-306-372</b>	Insurance Property	0	0	0	0	0	0	0
<b>02-2-306-495</b>	Transfer To Other Functions	85,301	85,301	85,301	85,301	85,301	85,301	85,301
<b>306 - Sandwich Water</b>		<b>88,572</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>	<b>85,301</b>
<b>Expenses</b>		<b>(88,572)</b>	<b>(85,301)</b>	<b>(85,301)</b>	<b>(85,301)</b>	<b>(85,301)</b>	<b>(85,301)</b>	<b>(85,301)</b>
<b>306 - Sandwich Water</b>		<b>(3,271)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>(3,271)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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)
<b>Revenues</b>				
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
<b>Total Revenue</b>	<b>46,022</b>	<b>41,341</b>	<b>(4,681)</b>	
<b>Expenses</b>				
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
<b>Total Expense</b>	<b>46,022</b>	<b>41,341</b>	<b>(4,681)</b>	

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

		<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Established:</b>	10-Aug-21							
<b>Authority:</b>	BL 660							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		W-771-CNR-SRVA#84						
<b>Purpose:</b>	To provide the distribution of water within the Union Bay Local Water Service Area							
		<b>Change from Previous year</b>						
<b>Participants:</b>	Defined Portion Area A							
<b>Maximum Levy:</b>	None Stated	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2024 Maximum:</b>	\$450,000	(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

308 - Union Bay Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	362,100	393,340	31,240	Parcel tax increase as per rate review
Sale of Services	654,981	681,296	26,315	User rate increase as per rate review
Transfers from Reserve	27,654	0	(27,654)	No withdrawal needed in 2024
Prior Year Surplus	390	0	(390)	
Recoveries from Other	30,000	0	(30,000)	Recovery from UBE in 2023
			0	
<b>Total Revenue</b>	<b>1,075,125</b>	<b>1,074,636</b>	<b>(489)</b>	
<b>Expenses</b>				
Support Services	40,382	36,469	(3,913)	Reduced allocation in 2024
Personnel costs	383,854	383,796	(58)	
Materials, Supplies and Utilities	101,507	91,666	(9,841)	Materials (-8K)
Contract and General Services	246,202	131,305	(114,897)	Engineering fees (-70K), Professional fees (-40K)
Debt Charges	203,249	245,879	42,630	Conversion to long-term debt for treatment plant
Transfer to Reserve	84,240	168,925	84,685	Increase in anticipation of asset replacement
Transfer to Other Services	691	1,596	905	Increase in internal cost of carbon transfer
Minor Capital	15,000	15,000	0	
			0	
<b>Total Expense</b>	<b>1,075,125</b>	<b>1,074,636</b>	<b>(489)</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>308 - Union Bay Water</b>								
<b>Revenues</b>								
<b>308 - Union Bay Water</b>								
<b>02-1-308-003</b>	Parcel Tax	363,120	362,100	393,340	428,130	465,050	505,520	549,540
<b>02-1-308-036</b>	Connection Fees	10,529	2,000	2,000	2,000	2,000	2,000	2,000
<b>02-1-308-092</b>	User Rates	491,769	652,981	679,296	710,069	727,927	746,234	765,002
<b>02-1-308-128</b>	Other Revenue	150	0	0	0	0	0	0
<b>02-1-308-133</b>	Recoveries - Other	0	30,000	0	0	0	0	0
<b>02-1-308-142</b>	Long Term Debt Proceeds	3,214,141	0	0	0	0	0	0
<b>02-1-308-145</b>	Transfer from Reserve	0	27,654	0	0	0	0	0
<b>02-1-308-150</b>	Surplus Prior Year	469	390	0	0	0	0	0
<b>308 - Union Bay Water</b>		<b>4,080,177</b>	<b>1,075,125</b>	<b>1,074,636</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>
<b>Revenues</b>		<b>4,080,177</b>	<b>1,075,125</b>	<b>1,074,636</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>
<b>Expenses</b>								
<b>308 - Union Bay Water</b>								
<b>02-2-308-200</b>	Support Services	40,382	40,382	36,469	36,469	36,469	36,469	36,469
<b>02-2-308-220</b>	Salaries & Wages	216,552	283,494	300,103	313,804	321,240	328,902	336,795
<b>02-2-308-225</b>	Benefits	54,447	84,899	70,973	75,084	77,316	79,612	81,974
<b>02-2-308-237</b>	Employer Health Tax	4,719	7,363	5,922	6,263	6,447	6,639	6,839
<b>02-2-308-238</b>	WCB	6,289	8,098	6,798	7,191	7,402	7,623	7,845
<b>02-2-308-246</b>	Bank Charges	1,697	3,500	3,500	3,500	3,500	3,500	0
<b>02-2-308-254</b>	Chemicals	19,059	24,182	25,391	26,026	26,677	27,344	28,028
<b>02-2-308-266</b>	Deliveries/Transportation	29	500	500	500	500	500	500
<b>02-2-308-275</b>	Permits/Licences	1,163	1,900	1,900	1,900	1,900	1,900	1,900
<b>02-2-308-276</b>	Software Licence/Mtce	2,247	7,000	7,000	7,175	7,354	7,538	7,727
<b>02-2-308-281</b>	Materials & Supplies	1,268	10,000	2,000	2,000	2,000	2,000	2,000
<b>02-2-308-293</b>	Office Expenses	223	0	0	0	0	0	0
<b>02-2-308-296</b>	Postage	1,361	2,500	2,500	2,563	2,627	2,693	2,760
<b>02-2-308-305</b>	Safety Equipment	2,793	0	2,000	2,050	2,101	2,154	2,208
<b>02-2-308-314</b>	Telephone & Alarm Lines	5,134	11,050	8,550	8,764	8,983	9,209	9,439
<b>02-2-308-316</b>	Tipping Fees	319	0	500	513	526	539	552
<b>02-2-308-319</b>	Training/Development & Conferences	2,574	3,000	0	0	0	0	0
<b>02-2-308-320</b>	Travel	6	2,000	0	0	0	0	0
<b>02-2-308-335</b>	Advertising	2,846	1,500	1,500	1,538	1,576	1,615	1,655

# CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-308-340	Dues And Memberships	0	900	0	0	0	0	0
02-2-308-350	Maps & Printing Supplies	0	150	150	154	158	162	166
02-2-308-353	Public Relations	150	0	0	0	0	0	0
02-2-308-366	Engineering Fees	0	80,000	10,000	10,000	10,000	10,000	10,000
02-2-308-369	Insurance Liability	213	274	285	296	308	320	333
02-2-308-372	Insurance Property	5,297	5,308	5,520	5,741	5,971	6,210	6,458
02-2-308-378	Lab Analysis	1,660	3,000	3,000	3,075	3,152	3,231	3,312
02-2-308-381	Legal Fees	20,667	2,500	2,500	2,563	2,627	2,693	2,760
02-2-308-385	Gis Services	65	500	500	513	526	539	552
02-2-308-387	Other Prof Fees	33,747	70,000	30,000	80,000	50,000	10,000	0
02-2-308-400	Contracted Svcs Buildings/Land Mtce	137	2,000	2,000	2,050	2,101	2,154	2,208
02-2-308-403	Buildings Repairs & Mtce	587	2,500	2,500	2,563	2,627	2,693	2,760
02-2-308-409	Hydro	18,270	28,325	29,175	29,904	30,652	31,418	32,203
02-2-308-412	Janitorial/Cleaning Supplies	0	500	500	513	526	539	552
02-2-308-415	Landscaping/Grounds Mtce	911	4,500	4,500	4,613	4,728	4,847	4,968
02-2-308-438	Contract Svcs Equip/Mach	45,429	30,000	35,000	35,875	36,772	37,691	38,633
02-2-308-441	Fuel/Lubricants - Mach/Equip	0	0	2,000	2,050	2,101	2,154	2,208
02-2-308-444	Rental/Leases - Mach/Equip	1,185	5,000	5,000	5,125	5,253	5,384	5,519
02-2-308-447	Repairs/Mtce Mach/Equip	39,735	30,000	35,000	35,875	36,772	37,691	38,633
02-2-308-458	Fuel/Lubricants Vehicle	10,664	7,000	0	0	0	0	0
02-2-308-461	Insurance/Licence Vehicle	0	4,120	0	0	0	0	0
02-2-308-464	Repairs & Mtce Vehicle	146	4,000	0	0	0	0	0
02-2-308-468	Minor Capital	12,005	15,000	15,000	5,125	5,253	5,384	5,519
02-2-308-485	Contr To Capital Works Reserve	84,240	84,240	158,925	161,253	231,159	314,626	385,172
02-2-308-489	Reserve Contr Other	0	0	10,000	10,000	10,000	10,000	0
02-2-308-495	Transfer To Other Functions	691	691	1,596	1,692	1,794	1,902	2,016
02-2-308-498	Mfa Issue Expense/Drf Deposits	32,141	0	0	0	0	0	0
02-2-308-504	Short Term Debt Paydown	3,182,639	0	0	0	0	0	0
02-2-308-505	Debt Charges-Principal	38,287	155,435	112,492	112,492	112,492	112,492	112,492
02-2-308-506	Debt Charges-Interest	51,684	47,814	133,387	133,387	133,387	133,387	133,387
<b>308 - Union Bay Water</b>		<b>3,943,661</b>	<b>1,075,125</b>	<b>1,074,636</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>
<b>Expenses</b>		<b>(3,943,661)</b>	<b>(1,075,125)</b>	<b>(1,074,636)</b>	<b>(1,140,199)</b>	<b>(1,194,977)</b>	<b>(1,253,754)</b>	<b>(1,316,542)</b>
<b>308 - Union Bay Water</b>		<b>136,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>136,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 - 308 - Union Bay Water  
 Object Category or Object All  
 Asset Category or Asset Type All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
090R - Other Revenue/Recoveries		500,000	2,750,000	750,000	-	-	-	-	-	-	-
130R - Transfer from reserve		340,000	200,000	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>840,000</b>	<b>2,950,000</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 - 308 - Union Bay Water  
 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		840,000	2,950,000	750,000	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>840,000</b>	<b>2,950,000</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Established:</b>	01-Jan-23	<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Authority:</b>	OIC	<b>Local Service Area</b>						
<b>Amendments:</b>		3-771-CNR-SRVA#44						
<b>Purpose:</b>	For the distribution and treatment of water for the area to be known as the Graham Lake Water Service	<b>Change from Previous year</b>						
<b>Participants:</b>	Defined Portion Area A							
<b>Maximum Levy:</b>	Sum sufficient	<b>Residential Tax Rate Estimate</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2024 Maximum:</b>	\$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)
<b>Revenues</b>				
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	
<b>Total Revenue</b>	<b>192,900</b>	<b>155,524</b>	<b>(37,376)</b>	
<b>Expenses</b>				
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	
<b>Total Expense</b>	<b>192,900</b>	<b>155,524</b>	<b>(37,376)</b>	

# 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
<b>02 - Water Revenue Fund</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>Revenues</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>02-1-310-003</b>	Parcel Tax	0	0	55,342	63,325	77,050	90,919	107,267
<b>02-1-310-013</b>	Fed Gas Tax Funding	0	45,000	0	0	0	0	0
<b>02-1-310-016</b>	Grant Prov Govt Conditional	5,000	5,000	0	0	0	0	0
<b>02-1-310-036</b>	Connection Fees	0	0	0	0	0	0	0
<b>02-1-310-092</b>	User Rates	106,300	107,200	64,482	69,960	71,676	73,458	88,176
<b>02-1-310-124</b>	Contributions from Others	36,959	0	0	0	0	0	0
<b>02-1-310-128</b>	Other Revenue	1,801	0	0	0	0	0	0
<b>02-1-310-135</b>	Recoveries-Other Functions	35,700	35,700	35,700	35,700	35,700	35,700	35,700
<b>02-1-310-145</b>	Transfer from Reserve	0	0	0	0	0	11,915	0
<b>310 - Graham Lake Water Local Service Area</b>		<b>185,759</b>	<b>192,900</b>	<b>155,524</b>	<b>168,985</b>	<b>184,426</b>	<b>211,992</b>	<b>231,143</b>
<b>Revenues</b>		<b>185,759</b>	<b>192,900</b>	<b>155,524</b>	<b>168,985</b>	<b>184,426</b>	<b>211,992</b>	<b>231,143</b>
<b>Expenses</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>02-2-310-200</b>	Support Services	0	0	5,087	5,087	5,087	5,087	5,087
<b>02-2-310-220</b>	Salaries & Wages	2,413	22,500	22,513	23,600	24,254	24,930	25,628
<b>02-2-310-225</b>	Benefits	0	0	6,290	6,615	6,812	7,016	7,218
<b>02-2-310-237</b>	Employer Health Tax	0	0	527	554	566	587	599
<b>02-2-310-238</b>	WCB	575	0	600	632	652	675	689
<b>02-2-310-246</b>	Bank Charges	482	0	0	0	0	0	0
<b>02-2-310-254</b>	Chemicals	4,448	11,000	4,000	4,100	4,202	4,307	10,877
<b>02-2-310-275</b>	Permits/Licences	450	600	612	627	643	659	675
<b>02-2-310-276</b>	Software Licence/Mtce	2,675	0	2,500	2,562	2,626	2,692	2,759
<b>02-2-310-281</b>	Materials & Supplies	0	4,500	1,500	1,537	1,575	1,615	1,655
<b>02-2-310-284</b>	Meeting Expense	57	0	100	103	106	109	112
<b>02-2-310-296</b>	Postage	12	0	0	0	0	0	0
<b>02-2-310-314</b>	Telephone & Alarm Lines	388	0	350	359	368	377	386
<b>02-2-310-319</b>	Training/Development & Conferences	0	1,000	1,020	1,040	1,061	1,082	0
<b>02-2-310-320</b>	Travel	343	0	500	513	526	539	552
<b>02-2-310-340</b>	Dues And Memberships	0	500	510	520	530	541	0
<b>02-2-310-354</b>	Education Programs Public	0	3,000	3,060	3,121	3,183	3,247	3,328
<b>02-2-310-360</b>	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
<b>310 - Graham Lake Water Local Service Area</b>		<b>126,584</b>	<b>192,900</b>	<b>155,524</b>	<b>168,985</b>	<b>184,426</b>	<b>211,992</b>	<b>231,143</b>
<b>Expenses</b>		<b>(126,584)</b>	<b>(192,900)</b>	<b>(155,524)</b>	<b>(168,985)</b>	<b>(184,426)</b>	<b>(211,992)</b>	<b>(231,143)</b>
<b>310 - Graham Lake Water Local Service Area</b>		<b>59,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>59,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# 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	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>240,000</b>	<b>375,000</b>	<b>2,089,235</b>	<b>1,257,508</b>	-	-	-	-	-	-

# 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	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>240,000</b>	<b>375,000</b>	<b>2,089,235</b>	<b>1,257,508</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Established:</b> 31-Aug-10							
<b>Authority:</b> BL 126							
<b>Amendments:</b> BL 286							
<b>Purpose:</b> For the supply of water.							
<b>Participants:</b> Defined portion of Electoral Area A (Royston)							
<b>Maximum Levy:</b> \$2.00 per \$1,000 - 100% Assessment							
<b>2024 Maximum:</b>							
	<b>Local Service Area</b>						
	L-771-CNR-SRVA#62						
	<b>Change from Previous year</b>						
	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
	(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

312 - Royston Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	196,000	225,400	29,400	Parcel tax increase as per rate review
Sale of Services	665,107	710,614	45,507	User rate increase as per rate review
Transfers from Reserve	20,000	0	(20,000)	No withdrawal needed in 2024
Prior Year Surplus	287,710	0	(287,710)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<u>1,168,817</u>	<u>936,014</u>	<u>(232,803)</u>	
<b>Expenses</b>				
Support Services	44,515	56,952	12,437	Increased allocation in 2024
Personnel costs	259,439	259,490	51	
Materials, Supplies and Utilities	329,119	400,654	71,535	Bulk water purchases (-65K)
Contract and General Services	148,948	100,527	(48,421)	Professional fees (-15K), Engineering fees (-10K)
Debt Charges	0	24,750	24,750	Borrowing for conversion to CV Water Supply
Transfer to Reserve	369,179	75,921	(293,258)	Contributions escalate quickly in upcoming years
Transfer to Other Services	12,617	12,720	103	
Minor Capital	5,000	5,000	0	
<b>Total Expense</b>	<u>1,168,817</u>	<u>936,014</u>	<u>(232,803)</u>	

# CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>312 - Royston Water</b>								
<b>Revenues</b>								
<b>312 - Royston Water</b>								
<b>02-1-312-003</b>	Parcel Tax	195,800	196,000	225,400	259,700	297,920	773,531	824,491
<b>02-1-312-036</b>	Connection Fees	10,000	15,000	15,000	15,000	15,000	15,000	15,000
<b>02-1-312-092</b>	User Rates	534,201	650,107	695,614	744,308	796,409	852,158	911,809
<b>02-1-312-115</b>	Other Permit Fees	30	0	0	0	0	0	0
<b>02-1-312-133</b>	Recoveries - Other	420	0	0	0	0	0	0
<b>02-1-312-145</b>	Transfer from Reserve	0	20,000	0	0	0	0	0
<b>02-1-312-150</b>	Surplus Prior Year	288,097	287,710	0	0	0	0	0
<b>312 - Royston Water</b>		<b>1,028,549</b>	<b>1,168,817</b>	<b>936,014</b>	<b>1,019,008</b>	<b>1,109,329</b>	<b>1,640,689</b>	<b>1,751,300</b>
<b>Revenues</b>								
		<b>1,028,549</b>	<b>1,168,817</b>	<b>936,014</b>	<b>1,019,008</b>	<b>1,109,329</b>	<b>1,640,689</b>	<b>1,751,300</b>
<b>Expenses</b>								
<b>312 - Royston Water</b>								
<b>02-2-312-200</b>	Support Services	44,515	44,515	56,952	56,952	56,952	56,952	56,952
<b>02-2-312-202</b>	Referendum/Election	0	20,000	0	0	0	0	0
<b>02-2-312-220</b>	Salaries & Wages	121,980	199,754	195,513	205,815	211,608	217,568	223,711
<b>02-2-312-225</b>	Benefits	26,367	50,233	54,105	57,115	58,816	60,562	62,364
<b>02-2-312-237</b>	Employer Health Tax	2,338	4,504	4,594	4,851	4,995	5,145	5,302
<b>02-2-312-238</b>	WCB	3,166	4,948	5,278	5,571	5,737	5,911	6,081
<b>02-2-312-246</b>	Bank Charges	2,327	4,500	4,500	4,500	4,500	4,500	4,500
<b>02-2-312-248</b>	Bulk Water Purchases	227,043	290,000	355,453	366,117	377,101	388,414	400,066
<b>02-2-312-254</b>	Chemicals	4,007	7,000	7,000	7,175	7,354	7,538	7,726
<b>02-2-312-266</b>	Deliveries/Transportation	0	500	500	513	526	539	552
<b>02-2-312-275</b>	Permits/Licences	700	950	950	974	998	1,024	1,050
<b>02-2-312-276</b>	Software Licence/Mtce	2,943	2,000	4,000	4,100	4,203	4,308	4,416
<b>02-2-312-290</b>	Miscellaneous	27	0	0	0	0	0	0
<b>02-2-312-296</b>	Postage	1,445	1,500	1,500	1,538	1,576	1,615	1,655
<b>02-2-312-305</b>	Safety Equipment	0	0	1,500	1,538	1,576	1,615	1,655
<b>02-2-312-314</b>	Telephone & Alarm Lines	11,586	10,896	13,294	13,625	13,966	14,314	14,673
<b>02-2-312-316</b>	Tipping Fees	10	0	0	0	0	0	0
<b>02-2-312-320</b>	Travel	6	0	0	0	0	0	0
<b>02-2-312-335</b>	Advertising	4,203	500	500	500	500	500	500
<b>02-2-312-350</b>	Maps & Printing Supplies	0	150	150	154	158	162	166

# CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-312-353	Public Relations	1,338	0	0	0	0	0	0
02-2-312-366	Engineering Fees	0	10,000	0	10,250	10,506	10,769	11,038
02-2-312-369	Insurance Liability	265	305	314	322	330	338	346
02-2-312-372	Insurance Property	2,248	2,343	2,413	2,473	2,535	2,598	2,663
02-2-312-378	Lab Analysis	2,690	5,000	5,000	5,125	5,253	5,384	5,519
02-2-312-381	Legal Fees	0	1,500	1,500	1,538	1,576	1,615	1,655
02-2-312-385	Gis Services	520	300	300	308	316	324	332
02-2-312-387	Other Prof Fees	1,638	20,000	5,000	45,000	55,000	15,000	5,000
02-2-312-400	Contracted Svcs Buildings/Land Mtce	388	2,000	2,000	2,050	2,101	2,154	2,208
02-2-312-403	Buildings Repairs & Mtce	187	5,000	1,500	1,500	1,500	1,500	1,500
02-2-312-409	Hydro	4,366	6,123	6,307	6,465	6,627	6,793	6,963
02-2-312-415	Landscaping/Grounds Mtce	3,387	5,000	5,000	5,126	5,255	5,387	5,522
02-2-312-438	Contract Svcs Equip/Mach	12,602	35,000	35,000	35,875	36,772	37,691	38,633
02-2-312-444	Rental/Leases - Mach/Equip	1,004	2,500	2,500	2,563	2,627	2,693	2,760
02-2-312-447	Repairs/Mtce Mach/Equip	45,032	45,000	45,000	46,125	47,278	48,460	49,672
02-2-312-468	Minor Capital	3,322	5,000	5,000	5,125	5,253	5,384	5,519
02-2-312-485	Contr To Capital Works Reserve	364,179	364,179	70,921	51,007	108,498	225,997	335,494
02-2-312-489	Reserve Contr Other	5,000	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-495	Transfer To Other Functions	12,617	12,617	12,720	12,618	12,836	443,435	430,607
02-2-312-505	Debt Charges-Principal	0	0	0	0	0	0	0
02-2-312-506	Debt Charges-Interest	0	0	24,750	49,500	49,500	49,500	49,500
<b>312 - Royston Water</b>		<b>913,446</b>	<b>1,168,817</b>	<b>936,014</b>	<b>1,019,008</b>	<b>1,109,329</b>	<b>1,640,689</b>	<b>1,751,300</b>
<b>Expenses</b>		<b>(913,446)</b>	<b>(1,168,817)</b>	<b>(936,014)</b>	<b>(1,019,008)</b>	<b>(1,109,329)</b>	<b>(1,640,689)</b>	<b>(1,751,300)</b>
<b>312 - Royston Water</b>		<b>115,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>115,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 - 312 - Royston Water  
 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		335,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		900,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,155,000	50,000	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>2,390,000</b>	<b>50,000</b>	-	-	-	-	-	-	-	-

# 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 - 312 - Royston Water  
 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		2,390,000	50,000	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>2,390,000</b>	<b>50,000</b>	-	-	-	-	-	-	-	-



		<b>Requisition Budget</b>	<b>2023 Actual</b>	<b>2024 PB</b>	<b>2025 FP</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>
<b>Established:</b>	02-Dec-75							
<b>Authority:</b>	BL 182							
<b>Amendments:</b>	BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354	<b>Local Service Area</b> N-771-CNR-LSA#24 N-772-CRR-LSA#24						
<b>Purpose:</b>	To provide water service.							
<b>Participants:</b>	Defined portion of Electoral Areas C & D	<b>Change from Previous year</b>						
<b>Maximum Levy:</b>	\$5.62 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2024 Maximum:</b>		(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

313 - Black Creek/Oyster Bay Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	163,562	201,925	38,363	Parcel tax increase as per rate review
Sale of Services	632,724	648,417	15,693	User rate increase as per rate review
<b>Total Revenue</b>	<b>796,286</b>	<b>850,342</b>	<b>54,056</b>	
<b>Expenses</b>				
Support Services	67,296	51,505	(15,791)	Decreased allocation in 2024
Personnel costs	287,631	296,314	8,683	Wage and salary escalation
Materials, Supplies and Utilities	122,747	140,542	17,795	Chemicals (+10K), Software (+3.5K)
Contract and General Services	151,698	141,899	(9,799)	Professional fees (-15K), Equipment repair (+5K)
Debt Charges	104,123	99,123	(5,000)	
Transfer to Reserve	47,857	94,503	46,646	Increase in anticipation of asset replacement
Transfer to Other Services	14,934	14,956	22	
Minor Capital	0	11,500	11,500	Purchase of chemical barrel dolly (6.5K)
<b>Total Expense</b>	<b>796,286</b>	<b>850,342</b>	<b>54,056</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
<b>02 - Water Revenue Fund</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
<b>Revenues</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
<b>02-1-313-001</b>	Frontage Tax	167,570	163,562	0	0	0	0	0
<b>02-1-313-003</b>	Parcel Tax	0	0	201,925	257,275	325,950	414,100	525,825
<b>02-1-313-036</b>	Connection Fees	600	5,000	5,000	5,000	5,000	5,000	5,000
<b>02-1-313-092</b>	User Rates	579,897	627,724	643,417	659,503	675,990	692,890	710,212
<b>02-1-313-115</b>	Other Permit Fees	60	0	0	0	0	0	0
<b>02-1-313-128</b>	Other Revenue	25	0	0	0	0	0	0
<b>02-1-313-150</b>	Surplus Prior Year	412	0	0	0	0	0	0
<b>313 - Black Creek/Oyster Bay Water</b>		<b>748,564</b>	<b>796,286</b>	<b>850,342</b>	<b>921,778</b>	<b>1,006,940</b>	<b>1,111,990</b>	<b>1,241,037</b>
<b>Revenues</b>		<b>748,564</b>	<b>796,286</b>	<b>850,342</b>	<b>921,778</b>	<b>1,006,940</b>	<b>1,111,990</b>	<b>1,241,037</b>
<b>Expenses</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
<b>02-2-313-200</b>	Support Services	67,296	67,296	51,505	51,505	51,505	51,505	51,505
<b>02-2-313-220</b>	Salaries & Wages	172,544	219,210	220,904	232,565	239,123	245,867	252,818
<b>02-2-313-221</b>	Directors Remuneration	2,375	2,992	2,992	2,992	2,992	2,992	2,992
<b>02-2-313-225</b>	Benefits	37,773	55,067	61,252	64,672	66,593	68,566	70,609
<b>02-2-313-237</b>	Employer Health Tax	3,257	4,935	5,200	5,488	5,652	5,822	6,000
<b>02-2-313-238</b>	WCB	4,372	5,427	5,966	6,305	6,494	6,681	6,880
<b>02-2-313-246</b>	Bank Charges	812	1,000	1,000	1,000	1,000	1,000	1,000
<b>02-2-313-254</b>	Chemicals	50,842	40,000	50,000	51,250	52,531	53,844	55,190
<b>02-2-313-266</b>	Deliveries/Transportation	22	200	200	205	210	215	220
<b>02-2-313-275</b>	Permits/Licences	7,561	3,125	3,125	3,203	3,282	3,365	3,449
<b>02-2-313-276</b>	Software Licence/Mtce	4,883	4,000	7,500	7,688	7,880	8,078	8,280
<b>02-2-313-284</b>	Meeting Expense	0	250	250	256	262	269	276
<b>02-2-313-293</b>	Office Expenses	30	0	0	0	0	0	0
<b>02-2-313-296</b>	Postage	3,222	2,500	2,500	2,563	2,627	2,693	2,760
<b>02-2-313-305</b>	Safety Equipment	102	0	0	0	0	0	0
<b>02-2-313-314</b>	Telephone & Alarm Lines	11,668	16,942	19,366	24,087	24,315	24,549	24,787
<b>02-2-313-316</b>	Tipping Fees	121	0	0	0	0	0	0
<b>02-2-313-320</b>	Travel	6	250	250	256	262	269	276
<b>02-2-313-335</b>	Advertising	4,141	1,250	1,250	1,281	1,313	1,346	1,380
<b>02-2-313-350</b>	Maps & Printing Supplies	0	250	250	256	262	269	276

# CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-313-366	Engineering Fees	0	10,000	10,000	10,250	10,506	10,769	11,038
02-2-313-369	Insurance Liability	460	327	337	345	354	363	372
02-2-313-372	Insurance Property	6,118	6,371	6,562	6,759	6,962	7,171	7,386
02-2-313-378	Lab Analysis	8,419	7,500	7,500	7,688	7,880	8,077	8,279
02-2-313-381	Legal Fees	4,419	2,000	2,000	2,050	2,101	2,154	2,208
02-2-313-385	Gis Services	553	500	500	513	526	539	552
02-2-313-387	Other Prof Fees	595	45,000	30,000	60,250	60,506	20,769	11,038
02-2-313-403	Buildings Repairs & Mtce	35	2,000	2,000	2,050	2,101	2,154	2,208
02-2-313-409	Hydro	26,498	45,330	46,101	47,254	48,435	49,646	50,887
02-2-313-412	Janitorial/Cleaning Supplies	209	100	200	205	210	215	220
02-2-313-415	Landscaping/Grounds Mtce	6,210	6,500	7,500	7,688	7,880	8,077	8,279
02-2-313-424	Rental/Lease - Land	0	550	550	564	578	592	607
02-2-313-438	Contract Svcs Equip/Mach	18,958	40,000	40,000	41,000	42,025	43,076	44,153
02-2-313-441	Fuel/Lubricants - Mach/Equip	8	500	500	513	526	539	552
02-2-313-444	Rental/Leases - Mach/Equip	2,640	3,000	3,000	3,075	3,152	3,231	3,312
02-2-313-447	Repairs/Mtce Mach/Equip	44,206	35,000	40,000	41,000	42,025	43,076	44,153
02-2-313-468	Minor Capital	4,813	0	11,500	5,125	5,253	5,384	5,519
02-2-313-485	Contr To Capital Works Reserve	42,857	42,857	89,503	110,764	180,304	309,415	432,134
02-2-313-489	Reserve Contr Other	5,000	5,000	5,000	5,000	5,000	5,000	5,000
02-2-313-495	Transfer To Other Functions	14,934	14,934	14,956	14,990	15,190	15,290	15,319
02-2-313-505	Debt Charges-Principal	73,523	78,523	73,523	73,523	73,523	73,523	73,523
02-2-313-506	Debt Charges-Interest	25,600	25,600	25,600	25,600	25,600	25,600	25,600
<b>313 - Black Creek/Oyster Bay Water</b>		<b>657,082</b>	<b>796,286</b>	<b>850,342</b>	<b>921,778</b>	<b>1,006,940</b>	<b>1,111,990</b>	<b>1,241,037</b>
<b>Expenses</b>		<b>(657,082)</b>	<b>(796,286)</b>	<b>(850,342)</b>	<b>(921,778)</b>	<b>(1,006,940)</b>	<b>(1,111,990)</b>	<b>(1,241,037)</b>
<b>313 - Black Creek/Oyster Bay Water</b>		<b>91,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>02 - Water Revenue Fund</b>		<b>91,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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 - 313 - Black Creek/Oyster Bay Water  
 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		523,342	-	-	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		7,500	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		414,293	55,000	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>945,135</b>	<b>55,000</b>	-	-	-	-	-	-	-	-

# 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 - 313 - Black Creek/Oyster Bay Water  
 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		945,135	55,000	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>945,135</b>	<b>55,000</b>	-	-	-	-	-	-	-	-