810 – Mesachie Lake Sewer

The role of the Mesachie Lake Sewer System function is to operate and maintain a sewer system in Area F. Revenue sources include user fees and parcel tax.

MESACHIE LAKE SEWER (810)	**PARCEL TAX REQUISITION**	**$ 37,893**
PARTICIPATING AREA	**Specified Area of Electoral Area "F"**	
STATUTORY LIMITATION	**Max Requisition Parcel Tax**	**None**
BYLAW #	**Management Bylaw 4232**	
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**	
TOTAL NUMBER OF PARCELS		**51**
TOTAL NUMBER OF USERS		**53**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$ 743**
	User fee	**$ 300**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Mesachie Lake Sewer

Function: 810

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$37,716	$39,142	$43,349	$43,349	$43,349	$47,349
Long Term Debt	13,591	13,651	13,651	13,651	13,651	13,651
Short Term Debt						
Capital	238,515	228,771				
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$289,822	$281,564	$57,000	$57,000	$57,000	$61,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	36,407	37,893	38,000	38,000	38,000	42,000
User Fee	14,900	14,900	19,000	19,000	19,000	19,000
Transfer from Capital Reserve	8,000	8,000				
Transfer from Gas Tax Reserve	199,015	189,271				
Other						
Debt Proceeds						
Transfer from Operating Reserve	31,500	31,500				
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$289,822	$281,564	$57,000	$57,000	$57,000	$61,000

2023 Debt Long Term with Interest

Proposed	Outstanding	Maturity	P&I
Upgrade	$243,630	2046	$13,651
Total			**$13,651**

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

GENERAL SEWER FUND
810 - MESACHIE LAKE SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-15,296	-15,000	-15,900	-15,900
03-1-4411-1000	DISCOUNTS	1,320	1,155	1,000	1,000
	Total USER CHARGES	-13,976	-13,845	-14,900	-14,900
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-5,330	0	0	0
	Total RECOVERY OF COSTS	-5,330	0	0	0
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-36,407	-36,407	-36,407	-37,893
	Total REQUISITION - PARCEL TA	-36,407	-36,407	-36,407	-37,893
8250 MFA FUNDING					
03-1-8250-0001	M.F.A. FUNDING - LONG TERM	0	-248,714	0	0
	Total MFA FUNDING	0	-248,714	0	0
	Total OPERATING REV	-55,713	-298,966	-51,307	-52,793
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	12,867	12,950	15,453	18,061
03-2-4210-1400	BENEFITS	3,593	3,627	4,783	5,591
03-2-4210-2121	POSTAGE	65	68	100	100
03-2-4210-2370	INSURANCE - PROPERTY	459	494	700	550
03-2-4210-4100	ALLOC - GENERAL GOVERNME	1,216	1,732	1,442	1,606
03-2-4210-4575	ALLOC - ENGINEERING	2,734	2,953	2,945	4,041
03-2-4210-4587	ALLOC - ADMINISTRATION	900	1,004	1,132	611
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-1,846	-1,846	-1,846	-1,846
03-2-4210-5110	SUNDRY EXPENSES	1	2	200	200
03-2-4210-7550	LICENCES & FEES	100	200	0	0
03-2-4210-9910	CONTINGENCY	0	0	107	28
	Total OPERATING EXPENDITUR	20,089	21,185	25,016	28,942
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2338	CONTRACT FOR SERVICES	0	0	3,000	2,500
	Total SERVICE OF SUPPLY-SEW	0	0	3,000	2,500
4230 SLUDGE DISPOSAL					
03-2-4230-5923	SUPPLIES	83	252	0	500
	Total SLUDGE DISPOSAL	83	252	0	500

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GENERAL SEWER FUND
810 - MESACHIE LAKE SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	213	189	1,000	500
03-2-4240-2445	SLUDGE DISPOSAL	5,799	4,805	2,000	2,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	0	0	2,000	2,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	1,606	1,028	1,000	500
03-2-4240-5530	ELECTRICITY	0	0	2,000	1,000
03-2-4240-5630	PARTS/SUPPLIES	2,026	5,374	0	0
03-2-4240-5923	SUPPLIES	230	1,016	700	700
	Total SEWAGE TREATMENT & P	9,874	12,412	8,700	6,700
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2450	R & M - MACHINERY & EQUIPM	0	0	500	0
03-2-4260-2620	RENTALS/MACHINERY & EQUII	0	0	500	500
	Total DISPOSAL FIELD/FORCEM	0	0	1,000	500
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	0	4,305	7,536	7,596
	Total INTEREST / MFA OWN DEE	0	4,305	7,536	7,596
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	0	0	6,055	6,055
	Total PRINCIPAL/ MFA OWN DEE	0	0	6,055	6,055
8241 TRANSFER TO CAPITAL RESERVE					
03-2-8241-0000	TSF TO CAPITAL RESERVE	0	248,714	0	0
	Total TRANSFER TO CAPITAL RE	0	248,714	0	0
	Total OPERATING EXP	30,046	286,867	51,307	52,793
CAPITAL REV					
2000 GRANTS					
03-7-2000-2120	FEDERAL CONDITIONAL	-306,515	8,208	0	0
03-7-2000-2121	PROVINCIAL CONDITIONAL	-198,900	0	0	0
	Total GRANTS	-505,415	8,208	0	0
8251 INTERNAL/INTERIM FINANCING					
03-7-8251-0000	INTERNAL/INTERIM FINANCIN(	-248,714	0	0	0
	Total INTERNAL/INTERIM FINAN	-248,714	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
03-7-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-199,015	-189,271
	Total TRANSFER FROM GAS TA)	0	0	-199,015	-189,271

Budget Report by Cost Center

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

GENERAL SEWER FUND
810 - MESACHIE LAKE SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
9010 TRANSFER FROM CAPITAL RESERVE					
03-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-8,000	-8,000
	Total TRANSFER FROM CAPITAI	0	0	-8,000	-8,000
9120 TRANSFER FROM OPERATING RESERVE					
03-7-9120-0000	TRANSFER FROM OPERATING	0	-26,500	-31,500	-31,500
	Total TRANSFER FROM OPERAT	0	-26,500	-31,500	-31,500
	Total CAPITAL REV	-754,129	-18,292	-238,515	-228,771
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	714,431	26,500	238,515	228,771
	Total TRANSFER/GENERAL CAP	714,431	26,500	238,515	228,771
	Total CAPITAL EXP	714,431	26,500	238,515	228,771
	Surplus/Deficit	**-65,365**	**-3,891**	**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	**-55,713**	**-298,966**	**-51,307**	**-52,793**
Summary Total Expenses	**30,046**	**286,867**	**51,307**	**52,793**
Summary Surplus/Deficit	**-65,365**	**-3,891**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **810 - Mesachie Lake Sewer**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$36,407	$37,893	1,486	4.08%

A) Core Budget		2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Increase in parcel tax requisition due to more parcels in service area			0	0.00%
	Increase admin, wages, benefits & allocations	25,016	29,002	3,986	10.95%
	decrease supply of service	3,000	2,500	(500)	(1.37%)
	decrease sewage treatment & disposal	8,700	6,700	(2,000)	(5.49%)
	increase sludge disposal	0	500	500	1.37%
	decrease disposal field	1,000	500	(500)	(1.37%)
				0	0.00%
	Subtotal	**37,716**	**39,202**	**1,486**	**4.08%**

B) Prior Year One-time items					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 Budget				**1,486**	**4.08%**

C) Other items to maintain service level					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget				**1,486**	**4.08%**

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				**1,486**	**4.08%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $100,943 with $31,500 committed in 2022 - uncommitted balance is $69,443.

2) The Capital Reserve balance at December 31, 2021 is $8815 with $8000 committed in 2022 - uncommitted balance is $815.