

<b>Established:</b> 10-Aug-21	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b> BL 660	<b>Defined Area</b>						
<b>Amendments:</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>2025 Maximum:</b> \$450,000	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

308 - Union Bay Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	393,340	428,130	34,790	Parcel tax increase as per rate review
Sale of Services	681,296	712,069	30,773	User rate increase as per rate review
Prior Year Surplus	159,530	0	(159,530)	No reliance on prior year surplus at proposed
			0	
<b>Total Revenue</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>(93,967)</b>	
<b>Expenses</b>				
Support Services	36,469	56,070	19,601	Increased allocation in 2024
Personnel costs	383,796	411,632	27,836	Increase of 0.11 FTE
Materials, Supplies and Utilities	91,666	128,731	37,065	CHP and HCA compliance costs [+30K]
Contract and General Services	131,305	261,051	129,746	Engineering fees (+30K), Professional fees (+70K)
Debt Charges	245,879	245,879	0	
Transfer to Reserve	328,455	23,964	(304,491)	Reduced contribution to capital works Reserve
Transfer to Other Services	1,596	247	(1,349)	Decrease in internal cost of carbon transfer
Minor Capital	15,000	12,625	(2,375)	Treatment plant upgrades [-10K], McLeod Rd PRV [+7.5K]
<b>Total Expense</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>(93,967)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	415,500	393,340	428,130	465,050	505,520	549,540	597,110
<b>02-1-308-036</b>	Connection Fees	6,252	2,000	2,000	2,000	2,000	2,000	2,000
<b>02-1-308-092</b>	User Rates	524,948	679,296	710,069	727,927	746,234	765,002	784,127
<b>02-1-308-128</b>	Other Revenue	5,260	0	0	0	0	0	0
<b>02-1-308-150</b>	Surplus Prior Year	159,530	159,530	0	0	0	0	0
<b>308 - Union Bay Water</b>		<b>1,111,490</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>	<b>1,383,237</b>
<b>Revenues</b>								
		1,111,490	1,234,166	1,140,199	1,194,977	1,253,754	1,316,542	1,383,237
<b>Expenses</b>								
<b>308 - Union Bay Water</b>								
<b>02-2-308-200</b>	Support Services	36,469	36,469	56,070	56,070	56,070	56,070	56,070
<b>02-2-308-220</b>	Salaries & Wages	239,820	300,103	304,440	314,788	325,553	336,732	348,355
<b>02-2-308-225</b>	Benefits	48,263	70,973	91,332	94,441	97,666	101,021	104,509
<b>02-2-308-237</b>	Employer Health Tax	4,865	5,922	7,611	7,869	8,138	8,418	8,710
<b>02-2-308-238</b>	WCB	6,330	6,798	8,249	8,530	8,823	9,131	9,446
<b>02-2-308-246</b>	Bank Charges	0	3,500	3,500	3,500	3,500	0	0
<b>02-2-308-254</b>	Chemicals	28,292	25,391	26,026	27,327	28,693	30,128	31,634
<b>02-2-308-266</b>	Deliveries/Transportation	519	500	750	769	788	808	828
<b>02-2-308-275</b>	Permits/Licences	700	1,900	31,900	31,925	31,951	31,977	32,004
<b>02-2-308-276</b>	Software Licence/Mtce	2,440	7,000	9,456	9,863	10,072	10,286	10,505
<b>02-2-308-278</b>	Water Licence Rental	1,833	0	2,000	2,050	2,101	2,154	2,208
<b>02-2-308-281</b>	Materials & Supplies	645	2,000	2,000	2,050	2,101	2,154	2,208
<b>02-2-308-296</b>	Postage	1,273	2,500	2,563	2,627	2,693	2,760	2,829
<b>02-2-308-305</b>	Safety Equipment	0	2,000	2,050	2,101	2,154	2,208	2,263
<b>02-2-308-314</b>	Telephone & Alarm Lines	5,859	8,550	8,764	8,983	9,209	9,439	9,675
<b>02-2-308-316</b>	Tipping Fees	269	500	513	526	539	552	566
<b>02-2-308-319</b>	Training/Development & Conferences	450	0	0	0	0	0	0
<b>02-2-308-335</b>	Advertising	3,872	1,500	1,538	1,576	1,615	1,655	1,696
<b>02-2-308-350</b>	Maps & Printing Supplies	0	150	154	158	162	166	170
<b>02-2-308-366</b>	Engineering Fees	509	10,000	40,000	30,250	20,506	10,769	11,038
<b>02-2-308-369</b>	Insurance Liability	265	285	296	308	320	333	346
<b>02-2-308-372</b>	Insurance Property	5,644	5,520	5,741	5,885	6,032	6,183	6,338

# CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-308-378	Lab Analysis	3,836	3,000	4,500	4,613	4,728	4,846	4,967
02-2-308-381	Legal Fees	1,025	2,500	2,563	2,627	2,693	2,760	2,829
02-2-308-385	Gis Services	0	500	513	526	539	552	566
02-2-308-387	Other Prof Fees	34,780	30,000	106,250	60,250	20,506	10,769	11,038
02-2-308-400	Contracted Svcs Buildings/Land Mtce	2,960	2,000	3,500	3,588	3,678	3,770	3,864
02-2-308-403	Buildings Repairs & Mtce	0	2,500	2,563	2,627	2,693	2,760	2,829
02-2-308-409	Hydro	22,481	29,175	29,904	30,652	31,418	32,203	33,008
02-2-308-412	Janitorial/Cleaning Supplies	0	500	513	526	539	552	566
02-2-308-415	Landscaping/Grounds Mtce	2,105	4,500	5,050	5,176	5,306	5,439	5,575
02-2-308-438	Contract Svcs Equip/Mach	71,988	35,000	50,000	51,250	52,531	53,844	55,190
02-2-308-441	Fuel/Lubricants - Mach/Equip	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-308-444	Rental/Leases - Mach/Equip	3,214	5,000	5,125	5,253	5,384	5,519	5,657
02-2-308-447	Repairs/Mtce Mach/Equip	43,769	35,000	40,000	41,000	42,025	43,076	44,153
02-2-308-458	Fuel/Lubricants Vehicle	1,343	0	0	0	0	0	0
02-2-308-468	Minor Capital	4,490	15,000	12,625	5,253	5,384	5,519	5,657
02-2-308-485	Contr To Capital Works Reserve	318,455	318,455	13,964	111,819	133,914	173,481	151,979
02-2-308-489	Reserve Contr Other	10,000	10,000	10,000	10,000	10,000	1,996	1,996
02-2-308-495	Transfer To Other Functions	1,596	1,596	247	241	223	214	138
02-2-308-505	Debt Charges-Principal	112,492	112,492	112,492	112,492	138,166	151,003	176,677
02-2-308-506	Debt Charges-Interest	133,387	133,387	133,387	133,387	173,187	193,087	232,887
<b>308 - Union Bay Water</b>		<b>1,156,237</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>	<b>1,383,237</b>
<b>Expenses</b>		<b>(1,156,237)</b>	<b>(1,234,166)</b>	<b>(1,140,199)</b>	<b>(1,194,977)</b>	<b>(1,253,754)</b>	<b>(1,316,542)</b>	<b>(1,383,237)</b>
<b>308 - Union Bay Water</b>		<b>(44,747)</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>(44,747)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
090R - Other Revenue/Recoveries		2,750,000	750,000	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	1,000,000	-	500,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
130R - Transfer from reserve		457,000	2,321,747	194,745	870,163	562,902	232,250	521,442	836,757	1,145,638	399,204
<b>Total Funding Source</b>		<b>3,207,000</b>	<b>3,071,747</b>	<b>1,194,745</b>	<b>870,163</b>	<b>1,062,902</b>	<b>1,232,250</b>	<b>1,521,442</b>	<b>1,836,757</b>	<b>2,145,638</b>	<b>2,399,204</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		3,207,000	3,071,747	1,194,745	870,163	1,062,902	1,232,250	1,521,442	1,836,757	2,145,638	2,399,204
<b>Total Expenditure</b>		<b>3,207,000</b>	<b>3,071,747</b>	<b>1,194,745</b>	<b>870,163</b>	<b>1,062,902</b>	<b>1,232,250</b>	<b>1,521,442</b>	<b>1,836,757</b>	<b>2,145,638</b>	<b>2,399,204</b>