

Established:	01-Jan-23	Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 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
2025 Maximum:	\$0	(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

310 - Graham Lake Water Local Service Area

	2024			
	Budget*	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	55,342	88,725	33,383	DILWSA user rates split into parcel tax and rates in 2024
Sale of Services	104,823	96,460	(8,363)	DILWSA user rates split into parcel tax and rates in 2024
Other Revenue	1,000	0	(1,000)	
Transfers from Reserve	16,342	0	(16,342)	No reserve withdrawal needed in 2025
Prior Year Surplus	58,105	0	(58,105)	No reliance on prior year surplus at proposed
Total Revenue	235,612	185,185	(50,427)	
Expenses				
Support Services	8,520	11,377	2,857	Increased allocation in 2024
Personnel costs	29,930	36,838	6,908	FTE allocation increase of 0.03
Materials, Supplies and Utilities	14,782	29,238	14,456	Machinery contracts and repairs [+9.9K]
Contract and General Services	59,541	58,752	(789)	
Transfer to Reserve	111,397	43,709	(67,688)	Contribution to capital works reserve reduced
Transfer to Other Services	0	43	43	
Minor Capital	11,442	5,228	(6,214)	One time DIWLSA expenditure in 2024 [-6.3K]
Total Expense	235,612	185,185	(50,427)	

*2024 Budget is the combination of 307 Denman Island WLSA and 310 Graham Lake WLSA

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	55,342	55,342	88,725	104,650	123,487	145,691	161,707
02-1-310-092	User Rates	64,482	64,482	96,460	98,826	101,283	121,576	145,873
02-1-310-135	Recoveries-Other Functions	35,700	35,700	0	0	0	0	0
02-1-310-145	Transfer from Reserve	0	10,000	0	0	9,705	0	10,473
02-1-310-150	Surplus Prior Year	58,106	58,105	0	0	0	0	0
310 - Graham Lake Water Local Service Area		213,630	223,629	185,185	203,476	234,475	267,267	318,053
Revenues		213,630	223,629	185,185	203,476	234,475	267,267	318,053
Expenses								
310 - Graham Lake Water Local Service Area								
02-2-310-200	Support Services	5,087	5,087	11,377	11,377	11,377	11,377	11,377
02-2-310-220	Salaries & Wages	73,828	22,513	27,245	28,122	29,036	29,985	30,958
02-2-310-225	Benefits	11,343	6,290	8,175	8,438	8,711	8,993	9,291
02-2-310-237	Employer Health Tax	1,345	527	680	705	725	750	773
02-2-310-238	WCB	1,634	600	738	761	784	813	840
02-2-310-254	Chemicals	1,882	4,000	4,100	4,202	4,307	10,877	11,149
02-2-310-266	Deliveries/Transportation	740	0	0	0	0	0	0
02-2-310-275	Permits/Licences	375	612	8,627	8,643	8,659	8,675	8,692
02-2-310-276	Software Licence/Mtce	2,122	2,500	4,062	2,626	2,692	2,759	2,828
02-2-310-278	Water Licence Rental	170	0	200	205	210	215	220
02-2-310-281	Materials & Supplies	1,984	1,500	1,537	1,575	1,614	1,654	1,695
02-2-310-284	Meeting Expense	199	100	103	106	109	112	115
02-2-310-293	Office Expenses	1,254	0	250	256	262	269	276
02-2-310-296	Postage	20	0	0	0	0	0	0
02-2-310-314	Telephone & Alarm Lines	2,138	350	2,859	2,931	3,004	3,079	3,156
02-2-310-319	Training/Development & Conferences	329	1,020	0	0	0	0	0
02-2-310-320	Travel	2,424	500	2,500	2,563	2,627	2,693	2,760
02-2-310-335	Advertising	0	0	0	0	0	0	0
02-2-310-340	Dues And Memberships	0	510	0	0	0	0	0
02-2-310-354	Education Programs Public	20	3,060	3,121	3,199	3,279	3,361	3,445
02-2-310-369	Insurance Liability	26	5,610	5,750	5,980	6,219	6,468	6,727
02-2-310-372	Insurance Property	885	5,610	5,750	5,980	6,219	6,468	6,727

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-310-378	Lab Analysis	2,217	6,120	5,000	5,125	5,253	5,384	5,519
02-2-310-381	Legal Fees	0	1,500	1,538	1,576	1,615	1,655	1,696
02-2-310-385	Gis Services	77	0	0	0	0	0	0
02-2-310-387	Other Prof Fees	25,880	20,000	10,000	10,250	10,506	10,769	11,038
02-2-310-400	Contracted Svcs Buildings/Land Mtce	0	1,000	1,025	1,051	1,077	1,104	1,132
02-2-310-403	Buildings Repairs & Mtce	0	1,530	1,568	1,607	1,647	1,688	1,730
02-2-310-406	Heating	0	500	0	0	0	0	0
02-2-310-409	Hydro	5,783	3,000	4,500	4,613	4,728	4,846	4,967
02-2-310-438	Contract Svcs Equip/Mach	11,450	10,000	15,000	15,375	15,759	16,153	16,557
02-2-310-441	Fuel/Lubricants - Mach/Equip	855	0	500	513	526	539	552
02-2-310-444	Rental/Leases - Mach/Equip	247	0	0	0	0	0	0
02-2-310-447	Repairs/Mtce Mach/Equip	12,654	5,100	10,000	10,250	10,506	10,769	11,038
02-2-310-468	Minor Capital	2,648	5,100	5,228	5,359	5,493	5,630	5,771
02-2-310-485	Contr To Capital Works Reserve	99,390	99,390	38,709	31,717	0	17,653	0
02-2-310-489	Reserve Contr Other	10,000	10,000	5,000	10,000	0	5,000	0
02-2-310-495	Transfer To Other Functions	0	0	43	42	39	37	24
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0	67,000
02-2-310-506	Debt Charges-Interest	0	0	0	18,329	87,492	87,492	90,000
310 - Graham Lake Water Local Service Area		279,007	223,629	185,185	203,476	234,475	267,267	318,053
Expenses		(279,007)	(223,629)	(185,185)	(203,476)	(234,475)	(267,267)	(318,053)
310 - Graham Lake Water Local Service Area		(65,378)	0	0	0	0	0	0
02 - Water Revenue Fund		(65,378)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2025
 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
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		685,687	1,062,933	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	605,520	1,257,508	-	-	-	-	-	-	-
130R - Transfer from reserve		75,000	420,782	-	-	-	-	-	-	-	-
Total Funding Source		760,687	2,089,235	1,257,508	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2025
 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
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		760,687	2,089,235	1,257,508	-	-	-	-	-	-	-
Total Expenditure		760,687	2,089,235	1,257,508	-	-	-	-	-	-	-