

Established: 01-Jan-23	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 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	Residential Tax Rate Estimate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Maximum Levy: Sum sufficient	(per \$1,000 of assessed value)						
2026 Maximum: \$0							

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	88,725	104,650	15,925	Increase of 17.9%
Sale of Services	96,460	98,826	2,366	Increase of 0.2%
Transfers from Reserve	-	434	434	
Prior Year Surplus	-	3,299	3,299	
Total Revenue	185,185	207,209	22,024	
Expenses				
Support Services	11,377	13,410	2,033	Increased allocation in 2026
Personnel Costs	36,838	73,783	36,945	FTE increase of 0.18
Materials, Supplies and Utilities	29,238	23,220	(6,018)	Archeological compliance costs [-8.0K], Hydro [+2.5K]
Contract and General Services	58,752	87,483	28,731	Insurance [-10.4K], Dam seepage and hydraulic analysis [+37.0K]
Transfer to Other Services	43	3,954	3,911	Transfer to service 303 for distribution costs [+3.8K]
Transfer to Reserve	24,237	-	(24,237)	
Minor Capital	5,228	5,359	131	
Prior Year Deficit	19,472	-	(19,472)	
Total Expense	185,185	207,209	22,024	

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 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	88,634	88,725	104,650	124,487	146,691	160,248	172,715
02-1-310-092	User Rates	94,340	96,460	96,654	107,286	119,624	132,782	147,389
02-1-310-135	Recoveries-Other Functions	0	0	0	0	0	0	0
02-1-310-145	Transfer from Reserve	0	0	0	0	9,885	0	0
02-1-310-150	Surplus Prior Year	(19,472)	0	0	0	0	0	0
310 - Graham Lake Water Local Service Area		163,502	185,185	201,304	231,773	276,200	293,030	320,104
Revenues		163,502	185,185	201,304	231,773	276,200	293,030	320,104
Expenses								
310 - Graham Lake Water Local Service Area								
02-2-310-200	Support Services	11,377	11,377	13,410	13,981	14,341	14,856	15,385
02-2-310-220	Salaries & Wages	73,963	27,245	54,465	56,209	58,016	59,885	61,842
02-2-310-225	Benefits	13,880	8,175	16,336	16,862	17,400	17,966	18,552
02-2-310-237	Employer Health Tax	1,343	680	1,363	1,406	1,452	1,495	1,545
02-2-310-238	WCB	1,647	738	1,619	1,670	1,724	1,780	1,837
02-2-310-254	Chemicals	2,928	4,100	4,202	4,307	4,415	4,525	4,638
02-2-310-275	Permits/Licences	250	8,627	643	659	675	692	709
02-2-310-276	Software Licence/Mtce	1,995	4,062	2,626	2,692	2,759	2,828	2,900
02-2-310-278	Water Licence Rental	368	200	205	210	215	220	226
02-2-310-281	Materials & Supplies	393	1,537	1,575	1,614	1,654	1,695	1,737
02-2-310-284	Meeting Expense	0	103	106	109	112	115	118
02-2-310-293	Office Expenses	90	250	256	262	269	276	283
02-2-310-305	Safety Equipment	2,415	0	1,000	1,025	1,051	1,077	1,104
02-2-310-311	Signs	689	0	500	513	526	539	552
02-2-310-314	Telephone & Alarm Lines	2,928	2,859	2,931	3,004	3,079	3,156	3,234
02-2-310-320	Travel	3,785	2,500	2,563	2,627	2,693	2,760	2,829
02-2-310-335	Advertising	0	0	100	103	106	109	112
02-2-310-354	Education Programs Public	0	3,121	3,199	3,279	3,361	3,445	3,531
02-2-310-369	Insurance Liability	37	5,750	50	52	64	68	70
02-2-310-372	Insurance Property	900	5,750	1,000	1,200	5,000	5,500	6,000
02-2-310-378	Lab Analysis	4,868	5,000	5,125	5,253	5,384	5,519	5,657
02-2-310-381	Legal Fees	0	1,538	1,576	1,615	1,655	1,696	1,738

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
02-2-310-385	Gis Services	433	0	0	0	0	0	0
02-2-310-387	Other Prof Fees	8,599	10,000	47,250	10,506	10,769	11,038	11,314
02-2-310-400	Contracted Svcs Buildings/Land Mtce	0	1,025	1,051	1,077	1,104	1,132	1,160
02-2-310-403	Buildings Repairs & Mtce	0	1,568	1,607	1,647	1,688	1,730	1,773
02-2-310-409	Hydro	6,898	4,500	7,000	7,140	7,283	7,429	7,578
02-2-310-438	Contract Svcs Equip/Mach	5,314	15,000	8,375	8,759	9,153	9,557	9,971
02-2-310-441	Fuel/Lubricants - Mach/Equip	0	500	513	526	539	552	566
02-2-310-444	Rental/Leases - Mach/Equip	1,777	0	1,000	1,025	1,051	1,077	1,104
02-2-310-447	Repairs/Mtce Mach/Equip	7,581	10,000	10,250	10,506	10,769	11,038	11,314
02-2-310-468	Minor Capital	15,054	5,228	5,359	5,493	5,630	5,771	5,915
02-2-310-485	Contr To Capital Works Reserve	22,237	22,237	0	13,181	0	3,382	9,778
02-2-310-489	Reserve Contr Other	2,000	2,000	95	30,757	0	7,891	22,816
02-2-310-495	Transfer To Other Functions	43	43	3,954	3,763	3,483	3,451	3,436
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0	0
02-2-310-506	Debt Charges-Interest	0	0	0	18,741	98,780	98,780	98,780
02-2-310-550	Deficit Prior Year	0	19,472	0	0	0	0	0
310 - Graham Lake Water Local Service Area		193,792	185,185	201,304	231,773	276,200	293,030	320,104
Expenses		(193,792)	(185,185)	(201,304)	(231,773)	(276,200)	(293,030)	(320,104)
310 - Graham Lake Water Local Service Area		(30,290)	0	0	0	0	0	0
02 - Water Revenue Fund		(30,290)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2026
 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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Funding Source											
030R - Senior Govt Grants		-	1,107,933	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	892,067	1,532,430	-	-	-	2,548,715	-	-	-
130R - Transfer from reserve		5,000	120,000	60,000	50,600	24,000	126,000	-	-	-	-
Total Funding Source		5,000	2,120,000	1,592,430	50,600	24,000	126,000	2,548,715	-	-	-

Capital Object Summary - 10 Years

Budget Year 2026
 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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenditure											
050 - Capital projects and equipment		5,000	2,120,000	1,592,430	50,600	24,000	126,000	-	-	-	-
090 - Debt charges		-	-	-	-	-	-	2,548,715	-	-	-
Total Expenditure		5,000	2,120,000	1,592,430	50,600	24,000	126,000	2,548,715	-	-	-