805 – Arbutus Mountain Sewer

The role of the Arbutus Mountain Estates Sewer System function is to operate and maintain a sewer system in Area B. Revenue sources include user fees and parcel tax.

ARBUTUS MOUNTAIN SEWER (805)	**PARCEL TAX REQUISITION**		**$ 141,040**
PARTICIPATING AREA	**Specified Area of Electoral Area "B"**		
STATUTORY LIMITATION	**Max Requisition**		
	Greater of	**$140,513**	**or**
	2.307 /1000 on net taxable va	**142,704**	
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS		**172**	
TOTAL NUMBER OF USERS		**138**	
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**820**
	User fee	**$**	**490**

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COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Arbutus Mountain Sewer

Function: 805

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$169,142	$200,222	$212,072	$212,072	$216,032	$219,182
Long Term Debt	9,818	9,818	9,818	9,818	9,818	9,818
Short Term Debt						
Capital	50,000	22,464				
Contribution to Third Party Capital						
TOTAL APPLICATION OF FUNDS	$228,960	$232,504	$221,890	$221,890	$225,850	$229,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	112,340	141,040	141,040	141,040	145,000	145,000
User Fee	61,620	64,000	80,850	80,850	80,850	84,000
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve						
Other	55,000	27,464				
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$228,960	$232,504	$221,890	$221,890	$225,850	$229,000

2023 Debt Long Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
Court Order	$136,157	2039	$9,818
Total			**$9,818**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-60,760	-61,112	-67,620	-70,000
03-1-4411-1000	DISCOUNTS	3,749	2,548	6,000	6,000
	Total USER CHARGES	-57,012	-58,564	-61,620	-64,000
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-6,170	-10,368	0	0
	Total RECOVERY OF COSTS	-6,170	-10,368	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-7,000	-7,000	-5,000	-5,000
	Total CONNECTION CHARGES	-7,000	-7,000	-5,000	-5,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-100,860	-100,860	-112,340	-141,040
	Total REQUISITION - PARCEL TA	-100,860	-100,860	-112,340	-141,040
9110 SURPLUS/DEFICIT					
03-1-9110-0000	SURPLUS/DEFICIT	0	0	83	0
	Total SURPLUS/DEFICIT	0	0	83	0
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	0	-83	0
	Total TRANSFER FROM OPERAT	0	0	-83	0
	Total OPERATING REV	-171,042	-176,792	-178,960	-210,040
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	61,547	61,613	58,755	64,817
03-2-4210-1400	BENEFITS	17,170	17,255	18,194	20,071
03-2-4210-2121	POSTAGE	160	160	160	160
03-2-4210-2131	TELEPHONE	1,746	1,633	1,746	1,746
03-2-4210-2370	INSURANCE - PROPERTY	2,305	2,370	2,305	2,500
03-2-4210-2400	ALARM MAINTENANCE	264	264	264	264
03-2-4210-2480	MINOR CAPITAL	0	0	5,000	6,000
03-2-4210-4100	ALLOC - GENERAL GOVERNME	7,637	7,069	7,679	7,999
03-2-4210-4575	ALLOC - ENGINEERING	7,007	7,568	7,548	11,297
03-2-4210-4587	ALLOC - ADMINISTRATION	2,305	2,574	2,901	1,708
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	16,117	16,113	16,117	16,117
03-2-4210-5110	SUNDRY EXPENSES	0	0	200	200

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
03-2-4210-7550	LICENCES & FEES	0	541	250	250
03-2-4210-9910	CONTINGENCY	0	0	2,804	92
	Total OPERATING EXPENDITUR	116,258	117,161	123,923	133,221
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2320	LEGAL SERVICES	687	219	0	0
	Total SERVICE OF SUPPLY-SEW	687	219	0	0
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-5923	SUPPLIES	522	284	700	2,000
	Total SEWAGE COLLECTION SY	522	284	700	2,000
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	6,396	4,338	4,000	5,000
03-2-4240-2445	SLUDGE DISPOSAL	9,022	7,238	9,000	10,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	1,079	957	2,000	3,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	453	4,361	1,000	6,000
03-2-4240-5530	ELECTRICITY	16,269	16,087	17,000	18,000
03-2-4240-5630	PARTS/SUPPLIES	10,536	15,761	10,000	22,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	0	515	518	0
03-2-4240-5923	SUPPLIES	0	27	0	0
	Total SEWAGE TREATMENT & P	43,757	49,285	43,518	64,000
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-5630	PARTS/SUPPLIES	0	107	1,000	1,000
	Total DISPOSAL FIELD/FORCEM	0	107	1,000	1,000
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	4,093	4,093	4,093	4,093
	Total INTEREST / MFA OWN DEE	4,093	4,093	4,093	4,093
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	5,726	5,726	5,726	5,726
	Total PRINCIPAL/ MFA OWN DEE	5,726	5,726	5,726	5,726
	Total OPERATING EXP	171,042	176,875	178,960	210,040
CAPITAL REV					
4820 CONNECTION CAPITAL					
03-7-4820-0000	CONNECTION CAPITAL	-2,813	-7,149	-50,000	-22,464
	Total CONNECTION CAPITAL	-2,813	-7,149	-50,000	-22,464
9009 TRANSFER FROM GAS TAX RESERVE					
03-7-9009-0000	TSF FROM GAS TAX RESERVE	-6,621	0	0	0

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total TRANSFER FROM GAS TA	-6,621	0	0	0
	Total CAPITAL REV	-9,434	-7,149	-50,000	-22,464
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	9,434	7,149	50,000	22,464
	Total TRANSFER/GENERAL CAP	9,434	7,149	50,000	22,464
	Total CAPITAL EXP	9,434	7,149	50,000	22,464
	Surplus/Deficit	**0**	**83**	**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	**-171,042**	**-176,792**	**-178,960**	**-210,040**
Summary Total Expenses	**171,042**	**176,875**	**178,960**	**210,040**
Summary Surplus/Deficit	**0**	**83**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **805 - Arbutus Mtn. Sewer**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$112,340	$141,040	28,700	25.55%

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 in revenue from user charges	-61,620	-64,000	(2,380)	(2.12%)
	Increase in wages and benefits	76,949	84,888	7,939	7.07%
	Increase in remaining operating expenditures	46,974	48,333	1,359	1.21%
	Increase sewage collection system	700	2,000	1,300	1.16%
	Increase sewage treatment and pumping	43,518	64,000	20,482	18.23%
				0	0.00%
	Subtotal	**106,521**	**135,221**	**28,700**	**25.55%**
B) Prior Year One-time items					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 Budget				**28,700**	**25.55%**
C) Other items to maintain service level					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget				**28,700**	**25.55%**
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				**28,700**	**25.55%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $6925 with $0 committed in 2022 - uncommitted balance is $6925.

2) The Capital Reserve balance at December 31, 2021 is $458 with $0 committed in 2022 - uncommitted balance is $458.