605 – Arbutus Mountain Water

The role of the Arbutus Mountain Water System function is to operate and maintain a water system for the strata subdivision. The system currently services 123 homes (123 parcels).Revenue sources include user fees and parcel tax. Potential for a third phase has been budgeted for 2021

ARBUTUS MOUNTAIN WATER (605)	**PARCEL TAX REQUISITION**		**$ 48,848**
PARTICIPATING AREA	**Specified Area in Electoral Area "B"**		
STATUTORY LIMITATION	**Max Requisition**		
	Parcel Tax	**$ 112,410**	
BYLAW #	**Management Bylaw 4231**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS			**172**
TOTAL NUMBER OF USERS			**140**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**284**
	User fee	**$**	**280**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Arbutus Mountain Water

Function: 605

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$80,036	$90,848	$102,000	$103,000	$104,000	$104,000
Long Term Debt						
Short Term Debt						
Capital						
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$80,036	$90,848	$102,000	$103,000	$104,000	$104,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	39,476	48,848	49,000	49,000	50,000	50,000
User Fee	34,560	36,000	53,000	54,000	54,000	54,000
Transfer from Operating Reserve	2,670					
Transfer from Gas Tax Reserve						
Other	6,000	6,000				
Debt Proceeds						
Surplus/(Deficit)	(2,670)					
TOTAL SOURCE OF FUNDS	$80,036	$90,848	$102,000	$103,000	$104,000	$104,000

Budget Report by Cost Center

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

GENERAL WATER FUND
605 - ARBUTUS MT. WATER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
02-1-4411-0000	USER CHARGES	-36,400	-35,621	-38,360	-40,000
02-1-4411-1000	DISCOUNTS	2,323	2,159	3,800	4,000
	Total USER CHARGES	-34,077	-33,462	-34,560	-36,000
4433 RECOVERY OF COSTS					
02-1-4433-0000	RECOVERY OF COSTS	-36	0	0	0
	Total RECOVERY OF COSTS	-36	0	0	0
4810 CONNECTION CHARGES					
02-1-4810-0000	CONNECTION CHARGES	-7,000	-7,000	-6,000	-6,000
	Total CONNECTION CHARGES	-7,000	-7,000	-6,000	-6,000
5900 MISCELLANEOUS					
02-1-5900-2700	GENERAL	0	500	0	0
	Total MISCELLANEOUS	0	500	0	0
7574 REQUISITION - PARCEL TAX					
02-1-7574-0000	REQUISITION - PARCEL TAX	-34,980	-34,980	-39,476	-48,848
	Total REQUISITION - PARCEL TA	-34,980	-34,980	-39,476	-48,848
9110 SURPLUS/DEFICIT					
02-1-9110-0000	SURPLUS/DEFICIT	0	0	3,956	0
	Total SURPLUS/DEFICIT	0	0	3,956	0
9120 TRANSFER FROM OPERATING RESERVE					
02-1-9120-0000	TRANSFER FROM OPERATING	0	0	-3,956	0
	Total TRANSFER FROM OPERAT	0	0	-3,956	0
	Total OPERATING REV	-76,093	-74,942	-80,036	-90,848
OPERATING EXP					
4110 OPERATING EXPENDITURES					
02-2-4110-1301	WAGES	28,839	29,073	29,016	30,542
02-2-4110-1400	BENEFITS	8,055	8,144	8,972	9,443
02-2-4110-2121	POSTAGE	160	395	240	400
02-2-4110-2131	TELEPHONE	1,553	1,553	1,135	1,135
02-2-4110-2320	LEGAL SERVICES	0	219	0	0
02-2-4110-2370	INSURANCE - PROPERTY	1,390	1,433	1,618	1,700
02-2-4110-2400	ALARM MAINTENANCE	264	264	500	500
02-2-4110-2561	ALARM MONITORING	231	231	0	0
02-2-4110-4100	ALLOC - GENERAL GOVERNME	3,107	3,244	3,313	3,783

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

GENERAL WATER FUND
605 - ARBUTUS MT. WATER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
02-2-4110-4575	ALLOC - ENGINEERING	7,007	7,568	7,548	11,297
02-2-4110-4587	ALLOC - ADMINISTRATION	2,305	2,574	2,901	1,708
02-2-4110-4588	ALLOC - RETRO ADJUSTMENT	4,126	4,126	4,126	4,126
02-2-4110-5110	SUNDRY EXPENSES	0	0	100	100
02-2-4110-7550	LICENCES & FEES	150	200	150	150
02-2-4110-9910	CONTINGENCY	0	0	3,417	14
	Total OPERATING EXPENDITUR	57,187	59,025	63,036	64,898
4135 SOURCE OF SUPPLY & TREATMENT					
02-2-4135-2620	RENTALS/MACHINERY & EQUII	0	0	800	1,000
02-2-4135-2650	CHLORINATION	1,267	1,836	700	2,000
02-2-4135-2655	WATER ANALYSIS	762	1,177	500	1,200
02-2-4135-5923	SUPPLIES	0	-34	0	0
	Total SOURCE OF SUPPLY & TR	2,029	2,979	2,000	4,200
4140 TRANSMISSION & DISTRIBUTION					
02-2-4140-2620	RENTALS/MACHINERY & EQUII	1,330	0	1,000	1,000
02-2-4140-5923	SUPPLIES	552	7,384	6,000	10,000
	Total TRANSMISSION & DISTRIE	1,882	7,384	7,000	11,000
4150 SOURCE OF SUPPLY-PUMPING					
02-2-4150-2450	R & M - MACHINERY & EQUIPM	1,611	1,233	1,000	3,000
02-2-4150-5530	ELECTRICITY	6,651	7,099	6,600	7,250
02-2-4150-5638	CONTRACT ELECTRICAL REPA	0	1,177	400	500
	Total SOURCE OF SUPPLY-PUM	8,261	9,510	8,000	10,750
	Total OPERATING EXP	69,360	78,898	80,036	90,848
	Surplus/Deficit	**-6,733**	**3,956**	**0**	**0**

Budget Report by Cost Center

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

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-76,093**	**-74,942**	**-80,036**	**-90,848**
Summary Total Expenses	**69,360**	**78,898**	**80,036**	**90,848**
Summary Surplus/Deficit	**-6,733**	**3,956**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **605 - Arbutus Mtn. Water**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$39,476	$48,848	9,372	23.74%

		2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
A)	**Core Budget**				
Explanation of increase/decrease:				0	0.00%
	increase user fees due to extra customers	-34,560	-36,000	(1,440)	(3.65%)
	increase administration including contigency due to extra customers	63,036	64,898	1,862	4.72%
	Increase source of supply	2,000	4,200	2,200	5.57%
	Increase transmission and distribution	7,000	11,000	4,000	10.13%
	Increase pumping	8,000	10,750	2,750	6.97%
				0	0.00%
	Subtotal	**45,476**	**54,848**	**9,372**	**23.74%**
B)	**Prior Year One-time items**				
	decrease deficit carry forward from prior year	3,956	0	(3,956)	(10.02%)
	decrease transfer from operating reserve	(3,956)	0	3,956	10.02%
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
	Max Draft 2023 Budget			**9,372**	**23.74%**
C)	**Other items to maintain service level**				
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2023 Budget			**9,372**	**23.74%**
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	9,372	23.74%

Notes:

1) The Operating Reserve balance at December 31, 2021 is $16,252 with $0 committed in 2022 - uncommitted balance is $16,252.

2) The Capital Reserve balance at December 31, 2021 is $57,566 with $0 committed in 2022 - uncommitted balance is $57,566.