860 – Youbou Sewer

The role of the Youbou Sewer System function is to operate and maintain a sewer system in Area I. This function is primarily funded through parcel tax and user fees.

YOUBOU SEWER (860)	**PARCEL TAX REQUISITION**		**$ 39,000**
PARTICIPATING AREA	**Specified Area of Electoral Area "I"**		
STATUTORY LIMITATION	**Max Requisition Parcel Tax**	**$ 57,700**	
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS			**78**
TOTAL NUMBER OF USERS			**55**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**500**
	User fee	**$**	**345**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Youbou Sewer

Function: 860

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$49,130	$56,130	$56,130	$56,130	$61,000	$61,000
Long Term Debt						
Short Term Debt						
Capital	35,000	35,000				
Transfer to Capital Reserve	7,000		3,000	3,000	3,000	3,000
TOTAL APPLICATION OF FUNDS	$91,130	$91,130	$59,130	$59,130	$64,000	$64,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	39,000	39,000	42,000	42,000	42,000	42,000
User Fee	17,130	17,130	17,130	17,130	22,000	22,000
Transfer from Operating Reserve	35,000	35,000				
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$91,130	$91,130	$59,130	$59,130	$64,000	$64,000

Budget Report by Cost Center

CVRD

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

GENERAL SEWER FUND
860 - YOUBOU SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-18,118	-17,940	-18,630	-18,630
03-1-4411-1000	DISCOUNTS	1,694	1,415	1,500	1,500
	Total USER CHARGES	-16,424	-16,526	-17,130	-17,130
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-1,200	-300	0	0
	Total CONNECTION CHARGES	-1,200	-300	0	0
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-39,000	-39,000	-39,000	-39,000
	Total REQUISITION - PARCEL TA	-39,000	-39,000	-39,000	-39,000
	Total OPERATING REV	-56,624	-55,826	-56,130	-56,130
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	17,310	17,463	20,984	22,333
03-2-4210-1400	BENEFITS	4,836	4,891	6,491	6,909
03-2-4210-2121	POSTAGE	52	56	100	100
03-2-4210-2131	TELEPHONE	865	865	1,000	1,000
03-2-4210-2370	INSURANCE - PROPERTY	2,078	2,124	2,467	2,467
03-2-4210-2400	ALARM MAINTENANCE	324	324	200	200
03-2-4210-4100	ALLOC - GENERAL GOVERNMI	1,510	1,757	1,631	1,863
03-2-4210-4575	ALLOC - ENGINEERING	4,443	4,799	4,786	6,432
03-2-4210-4587	ALLOC - ADMINISTRATION	1,462	1,632	1,840	972
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-11,345	-11,342	-11,345	-11,345
03-2-4210-5110	SUNDRY EXPENSES	0	0	300	1,000
03-2-4210-7550	LICENCES & FEES	310	410	250	250
03-2-4210-9910	CONTINGENCY	0	0	126	749
	Total OPERATING EXPENDITUR	21,844	22,978	28,830	32,930
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2320	LEGAL SERVICES	0	0	100	100
03-2-4215-2330	CONSULTANTS	289	0	100	100
03-2-4215-2338	CONTRACT FOR SERVICES	0	0	1,000	1,000
	Total SERVICE OF SUPPLY-SEW	289	0	1,200	1,200
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2620	RENTALS/MACHINERY & EQUII	0	0	500	500
03-2-4220-5923	SUPPLIES	109	0	1,000	500

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

GENERAL SEWER FUND
860 - YOUBOU SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total SEWAGE COLLECTION SY	109	0	1,500	1,000
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	2,029	1,637	2,000	2,000
03-2-4240-2445	SLUDGE DISPOSAL	0	107	1,000	1,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	899	1,220	3,000	2,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	0	0	1,000	1,000
03-2-4240-2623	UV SYSTEM	0	0	1,000	1,000
03-2-4240-5530	ELECTRICITY	7,800	12,292	7,100	12,000
03-2-4240-5630	PARTS/SUPPLIES	1,162	783	1,000	1,000
	Total SEWAGE TREATMENT & P	11,890	16,039	16,100	20,000
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2450	R & M - MACHINERY & EQUIPM	0	0	500	0
03-2-4260-2620	RENTALS/MACHINERY & EQUII	0	0	500	500
03-2-4260-5630	PARTS/SUPPLIES	0	0	500	500
	Total DISPOSAL FIELD/FORCEM	0	0	1,500	1,000
8241 TRANSFER TO CAPITAL RESERVE					
03-2-8241-0000	TSF TO CAPITAL RESERVE	7,000	7,000	7,000	0
	Total TRANSFER TO CAPITAL RE	7,000	7,000	7,000	0
	Total OPERATING EXP	41,132	46,017	56,130	56,130
CAPITAL REV					
9120 TRANSFER FROM OPERATING RESERVE					
03-7-9120-0000	TRANSFER FROM OPERATING	0	0	-35,000	-35,000
	Total TRANSFER FROM OPERAT	0	0	-35,000	-35,000
	Total CAPITAL REV	0	0	-35,000	-35,000
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	0	0	35,000	35,000
	Total TRANSFER/GENERAL CAP	0	0	35,000	35,000
	Total CAPITAL EXP	0	0	35,000	35,000
	Surplus/Deficit	**-15,493**	**-9,809**	**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	**-56,624**	**-55,826**	**-56,130**	**-56,130**
Summary Total Expenses	**41,132**	**46,017**	**56,130**	**56,130**
Summary Surplus/Deficit	**-15,493**	**-9,809**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **860 - Youbou Sewer**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$39,000	$39,000	0	0.00%

			2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
A)	**Core Budget**					
Explanation of increase/decrease:	minor adjustments between allocations and expenses				0	0.00%
	no net change in budget				0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
B)	**Prior Year One-time items**					
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
	Max Draft 2023 Budget				**-**	**0.00%**
C)	**Other items to maintain service level**					
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2023 Budget				**-**	**0.00%**
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				**-**	**0.00%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $94,723 with $35,000 committed in 2022 - uncommitted balance is $59,723

2) The Capital Reserve balance at December 31, 2021 is $24,508 with $-7000 committed in 2022 - uncommitted balance is $31,508.