804 – Lambourn Sewer

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

LAMBOURN SEWER (804)	**PARCEL TAX REQUISITION**		**$ 39,000**
PARTICIPATING AREA	**Specified Area of Electoral Area "D"**		
STATUTORY LIMITATION	**Max Requisition Parcel Tax**	**$**	**39,000**
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
	Amended 2022		
TOTAL NUMBER OF PARCELS			**145**
TOTAL NUMBER OF USERS			**198**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**269**
	User fee	**$**	**668**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Lambourn Sewer

Function: 804

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$163,950	$165,950	$175,950	$175,950	$175,950	$177,566
Long Term Debt	7,434	7,434	7,434	7,434	7,434	7,434
Short Term Debt						
Capital						
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$171,384	$173,384	$183,384	$183,384	$183,384	$185,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	39,000	39,000	41,000	41,000	41,000	41,000
User Fee	108,384	110,384	118,384	118,384	118,384	120,000
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve						
Transfer from Operating Reserve	2,885					
Other	24,000	24,000	24,000	24,000	24,000	24,000
Debt Proceeds						
Surplus/(Deficit)	(2,885)					
TOTAL SOURCE OF FUNDS	$171,384	$173,384	$183,384	$183,384	$183,384	$185,000

2023 Debt Long Term with Principle & Interest

Borrowed	Outstanding	Maturity	P & I
Upgrades	$73,993	2030	$7,434
Total			**$7,434**

Budget Report by Cost Center

CVRD

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

GENERAL SEWER FUND
804 - LAMBOURN SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-109,987	-110,825	-120,384	-120,384
03-1-4411-1000	DISCOUNTS	9,609	9,385	12,000	10,000
	Total USER CHARGES	-100,378	-101,441	-108,384	-110,384
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-113	0	0	0
	Total RECOVERY OF COSTS	-113	0	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	0	-300	-24,000	-24,000
	Total CONNECTION CHARGES	0	-300	-24,000	-24,000
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
9110 SURPLUS/DEFICIT					
03-1-9110-0000	SURPLUS/DEFICIT	42,739	12,487	4,507	0
	Total SURPLUS/DEFICIT	42,739	12,487	4,507	0
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	-2,739	-3,266	-2,885	0
	Total TRANSFER FROM OPERAT	-2,739	-3,266	-2,885	0
	Total OPERATING REV	-99,490	-131,519	-169,762	-173,384
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	54,928	55,096	55,259	61,777
03-2-4210-1400	BENEFITS	15,328	15,430	17,105	19,126
03-2-4210-2121	POSTAGE	170	167	179	179
03-2-4210-2131	TELEPHONE	1,886	1,886	1,000	1,800
03-2-4210-2370	INSURANCE - PROPERTY	830	867	1,200	900
03-2-4210-2400	ALARM MAINTENANCE	528	528	700	800
03-2-4210-2480	MINOR CAPITAL	0	0	24,000	24,000
03-2-4210-2561	ALARM MONITORING	313	304	0	0
03-2-4210-4100	ALLOC - GENERAL GOVERNME	5,804	6,164	6,359	6,121
03-2-4210-4575	ALLOC - ENGINEERING	8,260	8,921	8,898	11,957
03-2-4210-4587	ALLOC - ADMINISTRATION	2,718	3,074	3,420	1,807
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	6,213	6,213	6,213	6,213

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

GENERAL SEWER FUND
804 - LAMBOURN SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
03-2-4210-5110	SUNDRY EXPENSES	0	0	50	50
03-2-4210-7550	LICENCES & FEES	656	706	506	506
03-2-4210-9910	CONTINGENCY	0	0	1,439	20
	Total OPERATING EXPENDITUR	97,633	99,356	126,328	135,256
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-2620	RENTALS/MACHINERY & EQUII	1,316	0	2,000	0
03-2-4220-5923	SUPPLIES	1,541	581	2,000	500
	Total SEWAGE COLLECTION SY	2,857	581	4,000	500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	2,637	636	3,000	2,000
03-2-4240-2445	SLUDGE DISPOSAL	4,636	9,457	7,000	8,194
03-2-4240-2450	R & M - MACHINERY & EQUIPM	3,225	2,305	1,000	2,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	2,329	0	1,000	1,000
03-2-4240-5530	ELECTRICITY	12,023	11,123	15,000	12,000
03-2-4240-5630	PARTS/SUPPLIES	2,265	2,854	1,000	1,000
03-2-4240-5923	SUPPLIES	5,385	2,280	4,000	4,000
	Total SEWAGE TREATMENT & P	32,500	28,655	32,000	30,194
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	4,729	1,920	1,920	1,920
	Total INTEREST / MFA OWN DEE	4,729	1,920	1,920	1,920
8133 PRINCIPAL/ MFA OWN DEBENTURES					
03-2-8133-8332	PRINCIPAL (CVRD)	5,037	5,514	5,514	5,514
	Total PRINCIPAL/ MFA OWN DEE	5,037	5,514	5,514	5,514
	Total OPERATING EXP	142,757	136,027	169,762	173,384
CAPITAL REV					
4433 RECOVERY OF COSTS					
03-7-4433-0000	RECOVERY OF COSTS	-40,000	0	0	0
	Total RECOVERY OF COSTS	-40,000	0	0	0
	Total CAPITAL REV	-40,000	0	0	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	9,221	0	0	0
	Total TRANSFER/GENERAL CAP	9,221	0	0	0
	Total CAPITAL EXP	9,221	0	0	0

Budget Report by Cost Center

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

GENERAL SEWER FUND
804 - LAMBOURN SEWER

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Surplus/Deficit	**12,487**	**4,507**	**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	**-99,490**	**-131,519**	**-169,762**	**-173,384**
Summary Total Expenses	**142,757**	**136,027**	**169,762**	**173,384**
Summary Surplus/Deficit	**12,487**	**4,507**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **804 - Lambourn Sewer**

Requisition Change						
	2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$39,000	$39,000			0	0.00%
A) Core Budget			2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Increase of user fees for additional expenses		-108,384	-110,384	(2,000)	(5.13%)
	Increase admin, wages, benefits, allocations		127,950	135,256	7,306	18.73%
	Decrease sewage treatment and pumping		32,000	30,194	(1,806)	(4.63%)
	Decrease sewage collection		4,000	500	(3,500)	(8.97%)
					0	0.00%
		Subtotal	**55,566**	**55,566**	**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 $343 with $0 committed in 2022 - uncommitted balance is $343.

2) The Capital Reserve balance at December 31, 2021 is $17,293 with $0 committed in 2022 - uncommitted balance is $17,293.