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 $140,513 or** **2.307 /1000 on net taxable va 142,704**	
BYLAW # **MOST RECENT AMENDMENT DATE**	**Management Bylaw 4232** **Adopted January 27, 2021** **Proposed Amemdment 2024**	
TOTAL NUMBER OF PARCELS		**157**
TOTAL NUMBER OF USERS		**138**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$ 898**
	User fee	**$ 490**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Arbutus Mountain Sewer

Function: 805

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$200,222	$205,222	$210,222	$216,032	$216,182	$216,182
Long Term Debt	9,818	9,818	9,818	9,818	9,818	9,818
Short Term Debt						
Capital	22,464	22,464				
Contribution to Third Party Capital						
TOTAL APPLICATION OF FUNDS	$232,504	$237,504	$220,040	$225,850	$226,000	$226,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	141,040	141,040	141,040	145,000	145,000	145,000
User Fee	64,000	69,000	74,000	80,850	81,000	81,000
Transfer from Capital Reserve						
Transfer from Gas Tax Reserve						
Other	27,464	27,464	5,000			
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$232,504	$237,504	$220,040	$225,850	$226,000	$226,000

2023 Debt Long Term with Principal & Interest

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

Budget Report by Cost Center

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-61,112	-68,330	-70,000	-75,000
03-1-4411-1000	DISCOUNTS	2,548	4,507	6,000	6,000
	Total USER CHARGES	-58,564	-63,823	-64,000	-69,000
4433 RECOVERY OF COSTS					
03-1-4433-0000	RECOVERY OF COSTS	-10,368	0	0	0
	Total RECOVERY OF COSTS	-10,368	0	0	0
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-7,000	-5,000	-5,000	-5,000
	Total CONNECTION CHARGES	-7,000	-5,000	-5,000	-5,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-100,860	-112,340	-141,040	-141,040
	Total REQUISITION - PARCEL TA	-100,860	-112,340	-141,040	-141,040
9110 SURPLUS/DEFICIT					
03-1-9110-0000	SURPLUS/DEFICIT	0	83	0	0
	Total SURPLUS/DEFICIT	0	83	0	0
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	0	-83	0	0
	Total TRANSFER FROM OPERAT	0	-83	0	0
	Total OPERATING REV	-176,792	-181,163	-210,040	-215,040
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	61,613	58,755	64,817	68,761
03-2-4210-1400	BENEFITS	17,255	18,194	20,071	21,290
03-2-4210-2121	POSTAGE	160	166	160	160
03-2-4210-2131	TELEPHONE	1,633	1,859	1,746	1,746
03-2-4210-2370	INSURANCE - PROPERTY	2,370	2,467	2,500	2,500
03-2-4210-2400	ALARM MAINTENANCE	264	264	264	264
03-2-4210-2480	MINOR CAPITAL	0	0	6,000	5,000
03-2-4210-4100	ALLOC - GENERAL GOVERNME	7,069	7,679	7,999	7,894
03-2-4210-4575	ALLOC - ENGINEERING	7,568	7,548	11,297	14,571
03-2-4210-4587	ALLOC - ADMINISTRATION	2,574	2,901	1,708	1,089
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	16,113	16,117	16,117	16,117
03-2-4210-5110	SUNDRY EXPENSES	0	66	200	0

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
03-2-4210-7550	LICENCES & FEES	541	564	250	550
03-2-4210-9910	CONTINGENCY	0	0	92	779
	Total OPERATING EXPENDITUR	117,161	116,580	133,221	140,721
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2320	LEGAL SERVICES	219	0	0	0
	Total SERVICE OF SUPPLY-SEW	219	0	0	0
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-5923	SUPPLIES	284	1,140	2,000	2,000
	Total SEWAGE COLLECTION SY	284	1,140	2,000	2,000
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	4,338	4,651	5,000	5,000
03-2-4240-2445	SLUDGE DISPOSAL	7,238	9,851	10,000	10,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	957	335	3,000	3,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	4,361	988	6,000	6,000
03-2-4240-5530	ELECTRICITY	16,087	12,540	18,000	17,000
03-2-4240-5630	PARTS/SUPPLIES	15,761	13,821	22,000	18,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	515	532	0	500
03-2-4240-5923	SUPPLIES	27	613	0	0
	Total SEWAGE TREATMENT & P	49,285	43,331	64,000	59,500
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2450	R & M - MACHINERY & EQUIPM	0	4,512	0	2,000
03-2-4260-5630	PARTS/SUPPLIES	107	0	1,000	1,000
	Total DISPOSAL FIELD/FORCEM	107	4,512	1,000	3,000
8123 INTEREST / MFA OWN DEBENTURES					
03-2-8123-8232	INTEREST (CVRD)	4,093	5,011	4,093	4,093
	Total INTEREST / MFA OWN DEE	4,093	5,011	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	176,875	176,301	210,040	215,040
CAPITAL REV					
4820 CONNECTION CAPITAL					
03-7-4820-0000	CONNECTION CAPITAL	-7,149	-27,536	-22,464	-22,464
	Total CONNECTION CAPITAL	-7,149	-27,536	-22,464	-22,464

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

GENERAL SEWER FUND
805 - ARBUTUS MT. SEWER

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total CAPITAL REV	-7,149	-27,536	-22,464	-22,464
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	7,149	27,536	22,464	22,464
	Total TRANSFER/GENERAL CAP	7,149	27,536	22,464	22,464
	Total CAPITAL EXP	7,149	27,536	22,464	22,464
	Surplus/Deficit	**83**	**-4,862**	**0**	**0**

Budget Report by Cost Center

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

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**83**	**-4,862**	**0**	**0**

2024 Year over Year Comparative Analysis

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

Requisition Change	2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$141,040	$141,040			0	0.00%
A) Core Budget			**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:					0	0.00%
Increase user fees to reflect actual			-64,000	-69,000	(5,000)	(3.55%)
Increase administrative operating expenses			133,221	140,721	7,500	5.32%
Decrease treatment and pumping			64,000	59,500	(4,500)	(3.19%)
Increase disposal field expenses			1,000	3,000	2,000	1.42%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**134,221**	**134,221**	**0**	**0.00%**
B) Prior Year One-time items						
Ongoing capital upgrades to system			22,464	22,464	0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
		Subtotal	**22,464**	**22,464**	**0**	**0.00%**
Max Draft 2024 Budget					**-**	**0.00%**
C) Other items to maintain service level						
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%
					0	0.00%

		Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2024 Budget					**-**	**0.00%**
D)	**Supplemental Items**					
1)	Capital		-		0	0.00%
	Debt		-		0	0.00%
	Reserves		-		0	0.00%
	Gas Tax		-		0	0.00%
	Other		-		0	0.00%
	Operating		-		0	0.00%
2)	Operating		-		0	0.00%
	Reserves		-		0	0.00%
	Other		-		0	0.00%
		Subtotal	**-**	**-**	**0**	**0.00%**
Max 2024 Requisition change if Supplemental & Other Items are Approved					**-**	**0.00%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $11,787 with $0 committed in 2023 - uncommitted balance is $11,787.

2) The Capital Reserve balance at December 31, 2022 is $23,783 with $0 committed in 2023 - uncommitted balance is $23,783.