## 815 – Arbutus Ridge Sewer

The role of the Arbutus Ridge Sewer System function is to operate and maintain a sewer system in Area C. Revenue source is user fees only.

| | |
|---|---|
| **ARBUTUS RIDGE SEWER (815)** | **PARCEL TAX REQUISITION** |
| **PARTICIPATING AREA** | **Specified Area of Electoral Area "C"** |
| **STATUTORY LIMITATION** | **Max Requisition $220,558**<br>**Parcel Tax** |
| **BYLAW #**<br>**MOST RECENT AMENDMENT DATE** | **Management Bylaw 4232**<br>**Adopted January 27, 2021**<br>**Proposed Amemdment 2024** |
| **TOTAL NUMBER OF PARCELS**<br>**TOTAL NUMBER OF USERS** | **646** |
| **ANNUAL COST PER PROPERTY** | **Parcel tax**<br>**User fee $ 725** |

## COWICHAN VALLEY REGIONAL DISTRICT

## 2024-2028 FINANCIAL EXPENDITURE PROGRAM

**Service: Arbutus Ridge Sewer**

**Function: 815**

| **TOTAL EXPENDITURE** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** |
|---|---|---|---|---|---|---|
| Operational Costs | $354,718 | $404,718 | $369,243 | $384,213 | $401,632 | $417,573 |
| Long Term Debt | 129,757 | 129,757 | 129,757 | 129,757 | 129,757 | 129,757 |
| Short Term Debt | | | | | | |
| Capital | | | | | | |
| Transfer to Capital Reserve | | | | | | |
| **TOTAL APPLICATION OF FUNDS** | $484,475 | $534,475 | $499,000 | $513,970 | $531,389 | $547,330 |
| | | | | | | |
| | | | | | | |
| **SOURCES OF FUNDS** | | | | | | |
| **Requisition/Parcel Tax** | | | | | | |
| **User Fee** | 484,475 | 484,475 | 499,000 | 513,970 | 531,389 | 547,330 |
| **Transfer from Capital Reserve** | | | | | | |
| **Transfer from Gas Tax Reserve** | | | | | | |
| **Transfer from Operating Reserve** | | 50,000 | | | | |
| **Other** | | | | | | |
| **Debt Proceeds** | | | | | | |
| **Surplus/(Deficit)** | | | | | | |
| **TOTAL SOURCE OF FUNDS** | $484,475 | $534,475 | $499,000 | $513,970 | $531,389 | $547,330 |

**2023 Debt Long Term with Principal & Interest**

| Borrowed | Outstanding | Maturity | P & I |
|---|---|---|---|
| Upgrades | $68,243 | 2031 | $6,433 |
| Upgrades | $2,265,177 | 2044 | $123,324 |
| **Total** | | | **$129,757** |

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

**GENERAL SEWER FUND**
**815 - ARBUTUS RIDGE SEWER**

| | | 2021 ACTUAL | 2022 ACTUAL | 2023 AMENDED BUDG | 2024 DRAFT BUDGET |
|---|---|---|---|---|---|
| OPERATING REV | | | | | |
| 4411 USER CHARGES | | | | | |
| 03-1-4411-0000 | USER CHARGES | -485,048 | -485,048 | -484,475 | -484,475 |
| | Total USER CHARGES | -485,048 | -485,048 | -484,475 | -484,475 |
| 4810 CONNECTION CHARGES | | | | | |
| 03-1-4810-0000 | CONNECTION CHARGES | 0 | -300 | 0 | 0 |
| | Total CONNECTION CHARGES | 0 | -300 | 0 | 0 |
| 9120 TRANSFER FROM OPERATING RESERVE | | | | | |
| 03-1-9120-0000 | TRANSFER FROM OPERATING | 0 | 0 | 0 | -50,000 |
| | Total TRANSFER FROM OPERAT | 0 | 0 | 0 | -50,000 |
| | Total OPERATING REV | -485,048 | -485,348 | -484,475 | -534,475 |
| OPERATING EXP | | | | | |
| 4210 OPERATING EXPENDITURES | | | | | |
| 03-2-4210-1301 | WAGES | 102,433 | 134,266 | 147,670 | 149,210 |
| 03-2-4210-1400 | BENEFITS | 28,696 | 41,501 | 45,658 | 46,137 |
| 03-2-4210-2131 | TELEPHONE | 884 | 1,312 | 250 | 250 |
| 03-2-4210-2320 | LEGAL SERVICES | 0 | 0 | 100 | 100 |
| 03-2-4210-2330 | CONSULTANTS | 0 | 0 | 5,000 | 0 |
| 03-2-4210-2370 | INSURANCE - PROPERTY | 7,286 | 7,503 | 7,878 | 7,878 |
| 03-2-4210-2400 | ALARM MAINTENANCE | 275 | 275 | 1,000 | 1,000 |
| 03-2-4210-2480 | MINOR CAPITAL | 0 | 0 | 9,000 | 50,000 |
| 03-2-4210-4100 | ALLOC - GENERAL GOVERNME | 12,210 | 13,261 | 12,531 | 14,928 |
| 03-2-4210-4575 | ALLOC - ENGINEERING | 39,931 | 39,824 | 53,516 | 60,233 |
| 03-2-4210-4587 | ALLOC - ADMINISTRATION | 13,581 | 15,307 | 8,089 | 4,501 |
| 03-2-4210-4588 | ALLOC - RETRO ADJUSTMENT | 8,978 | 8,978 | 8,978 | 8,978 |
| 03-2-4210-5110 | SUNDRY EXPENSES | 75 | 0 | 0 | 0 |
| 03-2-4210-7550 | LICENCES & FEES | 706 | 718 | 500 | 500 |
| 03-2-4210-9910 | CONTINGENCY | 0 | 0 | 48 | 503 |
| | Total OPERATING EXPENDITUR | 215,055 | 262,946 | 300,218 | 344,218 |
| 4220 SEWAGE COLLECTION SYSTEMS | | | | | |
| 03-2-4220-2338 | CONTRACT FOR SERVICES | 0 | 0 | 1,000 | 1,000 |
| 03-2-4220-2450 | R & M - MACHINERY & EQUIPM | 0 | 0 | 1,000 | 4,000 |
| 03-2-4220-2564 | CONTRACT-HYDRO/CAMERA S | 0 | 0 | 2,000 | 2,000 |
| 03-2-4220-2620 | RENTALS/MACHINERY & EQUII | 605 | 4,927 | 2,000 | 2,000 |
| 03-2-4220-5923 | SUPPLIES | 102 | 0 | 500 | 500 |
| | Total SEWAGE COLLECTION SY | 708 | 4,927 | 6,500 | 9,500 |

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

**GENERAL SEWER FUND**
**815 - ARBUTUS RIDGE SEWER**

| | | 2021 ACTUAL | 2022 ACTUAL | 2023 AMENDED BUDG | 2024 DRAFT BUDGET |
|---|---|---|---|---|---|
| 4240 SEWAGE TREATMENT & PUMPING | | | | | |
| 03-2-4240-2316 | LABORATORY TESTING | 743 | 1,899 | 5,000 | 5,000 |
| 03-2-4240-2445 | SLUDGE DISPOSAL | 21,510 | 18,678 | 15,000 | 15,000 |
| 03-2-4240-2450 | R & M - MACHINERY & EQUIPM | 895 | 0 | 1,500 | 1,500 |
| 03-2-4240-2620 | RENTALS/MACHINERY & EQUII | 1,306 | 718 | 2,000 | 2,000 |
| 03-2-4240-5530 | ELECTRICITY | 7,219 | 9,120 | 10,000 | 10,000 |
| 03-2-4240-5630 | PARTS/SUPPLIES | 15,205 | 12,464 | 9,000 | 12,000 |
| 03-2-4240-5638 | CONTRACT ELECTRICAL REPA | 180 | 0 | 1,000 | 1,000 |
| | Total SEWAGE TREATMENT & P | 47,059 | 42,880 | 43,500 | 46,500 |
| 4260 DISPOSAL FIELD/FORCEMAIN | | | | | |
| 03-2-4260-2450 | R & M - MACHINERY & EQUIPM | 0 | 1,068 | 1,000 | 1,000 |
| 03-2-4260-2620 | RENTALS/MACHINERY & EQUII | 0 | 0 | 1,000 | 1,000 |
| 03-2-4260-5630 | PARTS/SUPPLIES | 0 | 0 | 1,000 | 1,000 |
| | Total DISPOSAL FIELD/FORCEM | 0 | 1,068 | 3,000 | 3,000 |
| 4270 EMERGENCY GENERATOR TRAILER #13 | | | | | |
| 03-2-4270-5310 | FUEL & LUBRICANTS | 0 | 0 | 500 | 500 |
| 03-2-4270-5610 | VEHICLE & EQUIPMENT PARTS | 0 | 0 | 1,000 | 1,000 |
| | Total EMERGENCY GENERATOF | 0 | 0 | 1,500 | 1,500 |
| 8123 INTEREST / MFA OWN DEBENTURES | | | | | |
| 03-2-8123-8232 | INTEREST (CVRD) | 59,015 | 56,359 | 57,278 | 57,278 |
| | Total INTEREST / MFA OWN DEE | 59,015 | 56,359 | 57,278 | 57,278 |
| 8133 PRINCIPAL/ MFA OWN DEBENTURES | | | | | |
| 03-2-8133-8332 | PRINCIPAL (CVRD) | 72,082 | 72,479 | 72,479 | 72,479 |
| | Total PRINCIPAL/ MFA OWN DEE | 72,082 | 72,479 | 72,479 | 72,479 |
| | Total OPERATING EXP | 393,918 | 440,659 | 484,475 | 534,475 |
| | **Surplus/Deficit** | **-91,130** | **-44,690** | **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** | **-91,130** | **-44,690** | **0** | **0** |

## 2024 Year over Year Comparative Analysis

**Function:** **815 - Arbutus Ridge Sewer**

| Requisition Change | 2023 Requisition | Proposed 2024 Requisition | | | Requisition $ Increase (Decrease) | Requisition % Increase (Decrease) |
|---|---|---|---|---|---|---|
| | $0 | $0 | | | 0 | 0.00% |
| **A) Core Budget** | | | **2023 $ Budget** | **2024 $ Budget** | **Requisition $ Increase (Decrease)** | **Requisition % Increase (Decrease)** |
| **Explanation of increase/decrease:** | | | | | 0 | 0.00% |
| Increase transfer from operating reserve | | | 0 | -50,000 | (50,000) | 0.00% |
| Increase administrative operating expenses including minor capital to offest reserves funds | | | 300,218 | 344,218 | 44,000 | 0.00% |
| Increase collection systems | | | 6,500 | 9,500 | 3,000 | 0.00% |
| Increase treatment and disposal | | | 43,500 | 46,500 | 3,000 | 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** | **350,218** | **350,218** | **0** | **0.00%** |
| **B) Prior Year One-time items** | | | | | | |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | | | | 0 | 0.00% |
| | | **Subtotal** | **0** | **0** | **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 $449,383 with $0 committed in 2023 - uncommitted balance is $449,383.

2) The Capital Reserve balance at December 31, 2022 is $106,193 with $0 committed in 2023 - uncommitted balance is $106,193.