811 – Bald Mountain Sewer

The role of the Bald Mountain Sewer System function is to operate and maintain a sewer system in Area I. Revenue sources include user fees and parcel tax.

BALD MOUNTAIN SEWER (811)	**PARCEL TAX REQUISITION**		**$ 106,489**
PARTICIPATING AREA	**Specified Area of Electoral Area "I"**		
STATUTORY LIMITATION	**Parcel Tax**	**$125,000**	
BYLAW #	**Management Bylaw 4232**		
MOST RECENT AMENDMENT DATE	**Adopted January 27, 2021**		
TOTAL NUMBER OF PARCELS			**213**
TOTAL NUMBER OF USERS			**165**
ANNUAL COST PER PROPERTY	**Parcel tax**	**$**	**500**
	User fee	**$**	**300**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Bald Mountain Sewer

Function: 811

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$131,176	$153,489	$156,500	$156,500	$161,500	$161,500
Long Term Debt						
Short Term Debt			10,875	10,875	10,875	10,875
Capital	124,097	116,562				
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$255,273	$270,051	$167,375	$167,375	$172,375	$172,375
SOURCES OF FUNDS						
Requisition/Parcel Tax	86,976	106,489	117,375	117,375	117,375	117,375
User Fee	42,200	45,000	50,000	50,000	55,000	55,000
Transfer from Capital Reserve	22,479	14,944				
Transfer from Operating Reserve	51,618	51,618				
Other	2,000	2,000				
Debt Proceeds	50,000	50,000				
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$255,273	$270,051	$167,375	$167,375	$172,375	$172,375

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

GENERAL SEWER FUND
811 - BALD MOUNTAIN SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
4411 USER CHARGES					
03-1-4411-0000	USER CHARGES	-39,873	-42,397	-46,200	-50,000
03-1-4411-1000	DISCOUNTS	3,111	3,191	4,000	5,000
	Total USER CHARGES	-36,762	-39,206	-42,200	-45,000
4810 CONNECTION CHARGES					
03-1-4810-0000	CONNECTION CHARGES	-2,400	-1,500	-2,000	-2,000
	Total CONNECTION CHARGES	-2,400	-1,500	-2,000	-2,000
7574 REQUISITION - PARCEL TAX					
03-1-7574-0000	REQUISITION - PARCEL TAX	-65,205	-71,331	-86,976	-106,489
	Total REQUISITION - PARCEL TA	-65,205	-71,331	-86,976	-106,489
9110 SURPLUS/DEFICIT					
03-1-9110-0000	SURPLUS/DEFICIT	10,791	0	0	0
	Total SURPLUS/DEFICIT	10,791	0	0	0
9120 TRANSFER FROM OPERATING RESERVE					
03-1-9120-0000	TRANSFER FROM OPERATING	-10,791	0	0	0
	Total TRANSFER FROM OPERAT	-10,791	0	0	0
	Total OPERATING REV	-104,367	-112,037	-131,176	-153,489
OPERATING EXP					
4210 OPERATING EXPENDITURES					
03-2-4210-1301	WAGES	34,059	36,153	41,317	45,222
03-2-4210-1400	BENEFITS	9,516	10,126	12,773	13,984
03-2-4210-2121	POSTAGE	167	157	50	50
03-2-4210-2131	TELEPHONE	0	628	250	250
03-2-4210-2370	INSURANCE - PROPERTY	2,314	2,368	3,000	3,000
03-2-4210-2400	ALARM MAINTENANCE	372	372	350	350
03-2-4210-2480	MINOR CAPITAL	0	0	15,000	15,000
03-2-4210-4100	ALLOC - GENERAL GOVERNME	3,077	4,891	4,320	5,256
03-2-4210-4575	ALLOC - ENGINEERING	9,228	10,952	11,782	15,832
03-2-4210-4587	ALLOC - ADMINISTRATION	3,036	3,725	4,528	2,393
03-2-4210-4588	ALLOC - RETRO ADJUSTMENT	-1,304	-1,304	-1,304	-1,304
03-2-4210-5110	SUNDRY EXPENSES	0	0	50	50
03-2-4210-7550	LICENCES & FEES	232	532	250	250
03-2-4210-9910	CONTINGENCY	0	0	3,010	356
	Total OPERATING EXPENDITUR	60,697	68,599	95,376	100,689

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

GENERAL SEWER FUND
811 - BALD MOUNTAIN SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
4215 SERVICE OF SUPPLY-SEWER					
03-2-4215-2330	CONSULTANTS	0	0	0	10,000
	Total SERVICE OF SUPPLY-SEW	0	0	0	10,000
4220 SEWAGE COLLECTION SYSTEMS					
03-2-4220-5923	SUPPLIES	1,030	3,807	500	500
	Total SEWAGE COLLECTION SY	1,030	3,807	500	500
4240 SEWAGE TREATMENT & PUMPING					
03-2-4240-2316	LABORATORY TESTING	3,259	2,353	4,000	4,000
03-2-4240-2445	SLUDGE DISPOSAL	3,775	10,536	3,000	11,000
03-2-4240-2450	R & M - MACHINERY & EQUIPM	2,853	4,233	4,000	4,000
03-2-4240-2620	RENTALS/MACHINERY & EQUII	510	1,217	500	500
03-2-4240-2623	UV SYSTEM	0	0	300	300
03-2-4240-5530	ELECTRICITY	9,207	9,593	10,000	11,000
03-2-4240-5630	PARTS/SUPPLIES	8,089	4,686	8,000	8,000
03-2-4240-5638	CONTRACT ELECTRICAL REPA	0	52	4,000	2,000
03-2-4240-5923	SUPPLIES	50	4,940	500	500
	Total SEWAGE TREATMENT & P	27,743	37,610	34,300	41,300
4260 DISPOSAL FIELD/FORCEMAIN					
03-2-4260-2620	RENTALS/MACHINERY & EQUII	0	0	1,000	1,000
	Total DISPOSAL FIELD/FORCEM	0	0	1,000	1,000
	Total OPERATING EXP	89,470	110,016	131,176	153,489
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
8250 MFA FUNDING					
03-7-8250-0002	MFA FUNDING - SHORT TERM	0	0	-50,000	-50,000
	Total MFA FUNDING	0	0	-50,000	-50,000
9010 TRANSFER FROM CAPITAL RESERVE					
03-7-9010-0000	TSF FROM CAPITAL RESERVE	0	0	-22,479	-14,944
	Total TRANSFER FROM CAPITAI	0	0	-22,479	-14,944
9120 TRANSFER FROM OPERATING RESERVE					
03-7-9120-0000	TRANSFER FROM OPERATING	0	0	-51,618	-51,618
	Total TRANSFER FROM OPERAT	0	0	-51,618	-51,618

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

GENERAL SEWER FUND
811 - BALD MOUNTAIN SEWER

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total CAPITAL REV	-40,000	0	-124,097	-116,562
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL FUND					
03-8-8221-6111	ENGINEERING STRUCTURES	40,000	0	124,097	116,562
	Total TRANSFER/GENERAL CAP	40,000	0	124,097	116,562
	Total CAPITAL EXP	40,000	0	124,097	116,562
	Surplus/Deficit	**-14,897**	**-2,021**	**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	**-104,367**	**-112,037**	**-131,176**	**-153,489**
Summary Total Expenses	**89,470**	**110,016**	**131,176**	**153,489**
Summary Surplus/Deficit	**-14,897**	**-2,021**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **811 - Bald Mtn. Sewer**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$86,976	$106,489	19,513	22.43%

A) Core Budget		2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Increase parcel tax requisition due to more parcels in service area and due to low operating reserves				
	Increase user fee due to more customers	-42,200	-45,000	(2,800)	(3.22%)
	increase admin, wages, benefits & allocations	95,376	100,689	5,313	6.11%
	Increase sewage treatment & pumping	34,300	41,300	7,000	8.05%
	Increase consultants	0	10,000	10,000	11.50%
				0	0.00%
	Subtotal	**87,476**	**106,989**	**19,513**	**22.43%**

B) Prior Year One-time items					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 Budget				**19,513**	**22.43%**

C) Other items to maintain service level					
				0	0.00%
	Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget				**19,513**	**22.43%**

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				**19,513**	**22.43%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $46,518 with $46,518 committed in 2022 - uncommitted balance is $0.

2) The Capital Reserve balance at December 31, 2021 is $22,915 with $22,479 committed in 2022 - uncommitted balance is $436.