

## WATER & SEWER FUND

The Water & Sewer Fund's activities include all aspects of establishing, operating and maintaining buildings, equipment and work related to the supply and treatment of potable water, distribution of potable water, and collection, treatment and disposal of sewage. These costs are recovered through charges to service users.

Water & Sewer Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Government Grants	429	429	429	429	429	429	429	
User Charges								
Piped Water	8,863	8,612	8,868	8,868	8,945	9,183	9,427	(1)
Trucked Water	1,488	1,510	1,493	1,493	1,574	1,621	1,669	(1)
Other User Charges	85	125	115	84	117	120	122	(2)
<b>Total Revenue</b>	<b>10,865</b>	<b>10,676</b>	<b>10,905</b>	<b>10,874</b>	<b>11,065</b>	<b>11,353</b>	<b>11,647</b>	
Allocated to Capital	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(3)
<b>Net Revenue</b>	<b>9,865</b>	<b>9,676</b>	<b>9,905</b>	<b>9,874</b>	<b>9,065</b>	<b>9,353</b>	<b>9,647</b>	
<b>Expenditures (By Activity)</b>								
Sewage Disposal	2,479	2,600	2,610	2,538	2,688	2,768	2,853	
Water Distribution	5,689	5,374	6,173	5,908	6,436	6,636	6,904	
Amortization	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Total Expenditures</b>	<b>14,555</b>	<b>14,443</b>	<b>15,549</b>	<b>15,212</b>	<b>15,653</b>	<b>15,803</b>	<b>16,209</b>	
<b>Net Revenue (Expenditures)</b>	<b>(4,690)</b>	<b>(4,767)</b>	<b>(5,644)</b>	<b>(5,338)</b>	<b>(6,588)</b>	<b>(6,450)</b>	<b>(6,562)</b>	
<b>Interfund Transfers</b>								
(To) From General Fund	(1,174)	(1,174)	(1,200)	(1,200)	(1,170)	(1,205)	(1,242)	(4)
<b>Total Interfund Transfers</b>	<b>(1,174)</b>	<b>(1,174)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(1,170)</b>	<b>(1,205)</b>	<b>(1,242)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,864)	(5,941)	(6,844)	(6,538)	(7,758)	(7,655)	(7,804)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Change in Fund Balance</b>	<b>523</b>	<b>528</b>	<b>(78)</b>	<b>228</b>	<b>(1,229)</b>	<b>(1,256)</b>	<b>(1,352)</b>	
<b>Opening Balance</b>	<b>3,179</b>	<b>3,572</b>	<b>4,150</b>	<b>4,100</b>	<b>4,328</b>	<b>3,099</b>	<b>1,843</b>	
<b>Closing Balance</b>	<b>3,702</b>	<b>4,100</b>	<b>4,072</b>	<b>4,328</b>	<b>3,099</b>	<b>1,843</b>	<b>491</b>	

# WATER & SEWER FUND

Water & Sewer Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>								
Wages & Benefits	2,934	2,663	3,096	2,860	3,290	3,510	3,654	(5)
General Services	2,433	2,435	2,592	2,582	2,623	2,731	2,765	(6)
Materials	438	474	426	476	421	429	438	
Maintenance	171	51	173	121	275	178	284	
Utility -Fuel	596	730	901	808	847	835	846	
Utility -Power	1,453	1,485	1,478	1,482	1,530	1,579	1,625	
Vehicle O&M & Fuel	143	136	117	117	138	142	145	
Amortization	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Total Expenditures (By Object)</b>	<b>14,555</b>	<b>14,443</b>	<b>15,549</b>	<b>15,212</b>	<b>15,653</b>	<b>15,803</b>	<b>16,209</b>	

**Note:**

- (1) Revenues are estimated based on user fees increases of 2.6% per year from 2024 to 2026. The monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$13.5 to \$16 in 2024, \$18.5 in 2025 and \$21 in 2026. This levy is used to fund water & sewer infrastructures in Capital Fund.
- (2) Utility penalties.
- (3) Annual transfer to Capital Fund will increase from \$1M to \$2M starting from 2024 onwards.
- (4) An Administrative Fee, based on the estimated cost of administrative services provided to the Water and Sewer Fund, is transferred to the General Fund each year.
- (5) The Manager, Environmental Monitoring and Compliance position was added in 2023 and is to be cost-shared with the Solid Waste Management Fund (SWF). An additional Regulatory Specialist position is recommended in 2025, to be cost-shared between SWF and Water & Sewer Fund (WSF).
- (6) Water delivery and sewage pumpout contracted costs.

