

# 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	2021 Budget (\$000's)	2021 Actuals (\$000's)	2022 Budget (\$000's)	2022 Forecast (\$000's)	2023 Budget (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	Note
<b>Revenue</b>								
Government Grants	386	427	429	429	429	429	429	
User Charges								
Piped Water	8,360	8,657	8,863	8,863	8,868	8,872	8,877	(1)
Trucked Water	1,428	1,488	1,488	1,488	1,493	1,498	1,503	(1)
Other User Charges	100	89	85	87	115	115	115	(2)
<b>Total Revenue</b>	<b>10,274</b>	<b>10,661</b>	<b>10,865</b>	<b>10,867</b>	<b>10,905</b>	<b>10,914</b>	<b>10,924</b>	
Allocated to Capital	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
<b>Net Revenue</b>	<b>9,274</b>	<b>9,661</b>	<b>9,865</b>	<b>9,867</b>	<b>9,905</b>	<b>9,914</b>	<b>9,924</b>	
<b>Expenditures (By Activity)</b>								
Sewage Disposal	2,331	2,125	2,479	2,474	2,610	2,623	2,681	
Water Distribution	5,395	4,979	5,689	5,640	6,173	6,034	6,105	
Amortization	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
<b>Total Expenditures</b>	<b>13,882</b>	<b>13,151</b>	<b>14,555</b>	<b>14,501</b>	<b>15,549</b>	<b>15,320</b>	<b>15,721</b>	
<b>Net Revenue (Expenditures)</b>	<b>(4,608)</b>	<b>(3,490)</b>	<b>(4,690)</b>	<b>(4,634)</b>	<b>(5,664)</b>	<b>(5,406)</b>	<b>(5,797)</b>	
<b>Interfund Transfers</b>								
(To) From General Fund	(1,145)	(1,145)	(1,174)	(1,174)	(1,200)	(1,230)	(1,261)	(3)
<b>Total Interfund Transfers</b>	<b>(1,145)</b>	<b>(1,145)</b>	<b>(1,174)</b>	<b>(1,174)</b>	<b>(1,200)</b>	<b>(1,230)</b>	<b>(1,261)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,753)	(4,635)	(5,864)	(5,808)	(6,844)	(6,536)	(7,058)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
<b>Change in Fund Balance</b>	<b>403</b>	<b>1,412</b>	<b>523</b>	<b>579</b>	<b>(78)</b>	<b>27</b>	<b>(123)</b>	
<b>Opening Balance</b>	<b>1,399</b>	<b>2,159</b>	<b>3,179</b>	<b>3,571</b>	<b>4,150</b>	<b>4,072</b>	<b>4,099</b>	
<b>Closing Balance</b>	<b>1,802</b>	<b>3,571</b>	<b>3,702</b>	<b>4,150</b>	<b>4,072</b>	<b>4,099</b>	<b>3,976</b>	

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Water & Sewer Fund	2021 Budget (\$000's)	2021 Actuals (\$000's)	2022 Budget (\$000's)	2022 Forecast (\$000's)	2023 Budget (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>								
Wages & Benefits	2,734	2,634	2,934	2,831	3,096	3,182	3,246	(4)
General Services	2,304	2,093	2,433	2,436	2,592	2,555	2,598	(5)
Materials	428	297	438	463	426	433	448	
Maintenance	163	91	171	171	173	177	180	
Utility -Fuel	550	488	596	625	901	666	620	
Utility -Power	1,417	1,390	1,453	1,445	1,478	1,527	1,574	
Vehicle O&M & Fuel	130	111	143	143	117	117	120	
Amortization	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
<b>Total Expenditures (By Object)</b>	<b>13,882</b>	<b>13,151</b>	<b>14,555</b>	<b>14,501</b>	<b>15,549</b>	<b>15,320</b>	<b>15,721</b>	

**Note:**

- (1) Revenues are estimated based on no user fees increase for 2023 to 2025.
- (2) Utility penalties.
- (3) 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.
- (4) The Manager, Environmental Monitoring and Compliance position is recommended in 2023 and it is to be cost-shared with the Solid Waste Management Fund.
- (5) Water delivery and sewage pump out contracted costs.

