

## 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	2020	2021	2021	2022	2023	2024	
	Actuals	Budget	Forecast	Budget	Budget	Budget	Note
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	
<b>Revenue</b>							
Government Grants	393	386	430	429	429	429	
User Charges							
Piped Water	8,351	8,360	8,858	8,863	8,868	8,872	(1)
Trucked Water	1,421	1,428	1,485	1,488	1,490	1,492	(1)
Other User Charges	42	100	84	85	85	85	(2)
<b>Total Revenue</b>	<b>10,207</b>	<b>10,274</b>	<b>10,857</b>	<b>10,865</b>	<b>10,872</b>	<b>10,878</b>	
Allocated to Capital	(847)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
<b>Net Revenue</b>	<b>9,360</b>	<b>9,274</b>	<b>9,857</b>	<b>9,865</b>	<b>9,872</b>	<b>9,878</b>	
<b>Expenditures (By Activity)</b>							
Sewage Disposal	2,069	2,331	2,330	2,479	2,528	2,576	
Water Distribution	5,087	5,395	5,369	5,689	5,690	5,836	
Amortization	6,118	6,156	6,156	6,387	6,458	6,572	
<b>Total Expenditures</b>	<b>13,274</b>	<b>13,882</b>	<b>13,855</b>	<b>14,555</b>	<b>14,676</b>	<b>14,984</b>	
<b>Net Revenue (Expenditures)</b>	<b>(3,914)</b>	<b>(4,608)</b>	<b>(3,998)</b>	<b>(4,690)</b>	<b>(4,804)</b>	<b>(5,106)</b>	
<b>Interfund Transfers</b>							
(To) From General Fund	(1,255)	(1,145)	(1,145)	(1,174)	(1,203)	(1,233)	(3)
<b>Total Interfund Transfers</b>	<b>(1,255)</b>	<b>(1,145)</b>	<b>(1,145)</b>	<b>(1,174)</b>	<b>(1,203)</b>	<b>(1,233)</b>	
<b>Change in Fund Balance</b>							
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,169)	(5,753)	(5,143)	(5,864)	(6,007)	(6,339)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,118	6,156	6,156	6,387	6,458	6,572	
<b>Change in Fund Balance</b>	<b>949</b>	<b>403</b>	<b>1,013</b>	<b>523</b>	<b>451</b>	<b>233</b>	
<b>Opening Balance</b>	<b>1,217</b>	<b>1,399</b>	<b>2,166</b>	<b>3,179</b>	<b>3,702</b>	<b>4,153</b>	
<b>Closing Balance</b>	<b>2,166</b>	<b>1,802</b>	<b>3,179</b>	<b>3,702</b>	<b>4,153</b>	<b>4,386</b>	

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Water & Sewer Fund	2020 Actuals (\$000's)	2021 Budget (\$000's)	2021 Forecast (\$000's)	2022 Budget (\$000's)	2023 Budget (\$000's)	2024 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>							
Wages & Benefits	2,547	2,734	2,700	2,934	2,995	3,060	(4)
General Services	2,246	2,386	2,387	2,519	2,562	2,605	(5)
Materials	403	428	429	438	450	456	
Maintenance	6	81	55	85	87	89	
Utility -Fuel	428	550	563	596	480	512	
Utility -Power	1,402	1,417	1,435	1,453	1,500	1,546	
Vehicle O&M & Fuel	124	130	130	143	144	144	
Amortization	6,118	6,156	6,156	6,387	6,458	6,572	
<b>Total Expenditures (By Object)</b>	<b>13,274</b>	<b>13,882</b>	<b>13,855</b>	<b>14,555</b>	<b>14,676</b>	<b>14,984</b>	

**Note:**

- (1) Revenues are estimated based on no user fee increase for 2022 to 2024.
- (2) Utility penalties.
- (3) An administrative fee, based on the estimate cost of administrative services provided to the Water and Sewer Fund, is transferred to the General Fund each year.
- (4) One three-year term Municipal Engineer position was added in 2019. It is recommended that it become a permanent position in 2022. An additional Water and Sewer Maintainer I is recommended in 2022.
- (5) Water delivery and sewage pumpout contracted costs.

