

## 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	2018 Actuals (\$000's)	2019 Budget (\$000's)	2019 Forecast (\$000's)	2020 Budget (\$000's)	2021 Budget (\$000's)	2022 Budget (\$000's)	Note
<b>Revenue</b>							
Government Grants	326	326	386	386	386	386	
User Charges							
Piped Water	7,519	7,874	7,874	8,081	8,364	8,615	(1)
Trucked Water	1,325	1,386	1,386	1,431	1,480	1,525	(1)
Other User Charges	103	110	116	116	119	123	(2)
<b>Total Revenue</b>	<b>9,273</b>	<b>9,696</b>	<b>9,762</b>	<b>10,014</b>	<b>10,349</b>	<b>10,649</b>	
Allocated to Capital	(778)	(748)	(748)	(847)	(847)	(1,000)	
<b>Net Revenue</b>	<b>8,495</b>	<b>8,948</b>	<b>9,014</b>	<b>9,167</b>	<b>9,502</b>	<b>9,649</b>	
<b>Expenditures (By Activity)</b>							
Sewage Disposal	2,375	2,096	2,132	2,319	2,416	2,474	
Water Distribution	4,338	5,298	5,220	5,586	5,873	5,908	
Amortization	5,693	5,891	5,891	6,049	6,207	6,187	
<b>Total Expenditures</b>	<b>12,406</b>	<b>13,285</b>	<b>13,243</b>	<b>13,954</b>	<b>14,496</b>	<b>14,569</b>	
<b>Net Revenue (Expenditures)</b>	<b>(3,911)</b>	<b>(4,337)</b>	<b>(4,229)</b>	<b>(4,787)</b>	<b>(4,994)</b>	<b>(4,920)</b>	
<b>Interfund Transfers</b>							
(To) From General Fund	(1,213)	(1,243)	(1,243)	(1,255)	(1,286)	(1,319)	(3)
<b>Total Interfund Transfers</b>	<b>(1,213)</b>	<b>(1,243)</b>	<b>(1,243)</b>	<b>(1,255)</b>	<b>(1,286)</b>	<b>(1,319)</b>	
<b>Change in Fund Balance</b>							
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,124)	(5,580)	(5,472)	(6,042)	(6,280)	(6,239)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	5,693	5,891	5,891	6,049	6,207	6,187	
<b>Change in Fund Balance</b>	<b>569</b>	<b>311</b>	<b>419</b>	<b>7</b>	<b>(73)</b>	<b>(52)</b>	
<b>Opening Balance</b>	<b>(251)</b>	<b>181</b>	<b>318</b>	<b>737</b>	<b>744</b>	<b>671</b>	
<b>Closing Balance</b>	<b>318</b>	<b>492</b>	<b>737</b>	<b>744</b>	<b>671</b>	<b>619</b>	

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Water & Sewer Fund	2018 Actuals (\$000's)	2019 Budget (\$000's)	2019 Forecast (\$000's)	2020 Budget (\$000's)	2021 Budget (\$000's)	2022 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>							
Wages & Benefits	2,090	2,491	2,302	2,643	2,821	2,754	(4)
General Services	2,329	2,192	2,402	2,579	2,709	2,786	(5)
Materials	323	449	462	418	427	435	
Maintenance	77	73	73	78	81	83	
Utility -Fuel	438	504	566	551	563	586	
Utility -Power	1,324	1,538	1,406	1,481	1,528	1,572	
Vehicle O&M & Fuel	132	147	141	155	160	166	
Amortization	5,693	5,891	5,891	6,049	6,207	6,187	
<b>Total Expenditures (By Object)</b>	<b>12,406</b>	<b>13,285</b>	<b>13,243</b>	<b>13,954</b>	<b>14,496</b>	<b>14,569</b>	

**Note:**

- (1) Revenues are estimated based on user fees increases of 3.5% in 2020, 3.5% in 2021, and 3% in 2022.
- (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) One three-year term Municipal Engineer position was added in 2019; one additional Maintainer position is recommended for each of 2020 and 2021.
- (5) Water delivery and sewage pumpout contracted costs.

