

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	2019 Actuals (\$000's)	2020 Budget (\$000's)	2020 Forecast (\$000's)	2021 Budget (\$000's)	2022 Budget (\$000's)	2023 Budget (\$000's)	Note
Revenue							
Government Grants	386	386	386	386	386	386	
User Charges							
Piped Water	7,868	8,081	8,081	8,360	8,372	8,383	(1)
Trucked Water	1,374	1,431	1,431	1,428	1,433	1,438	(1)
Other User Charges	105	116	48	100	100	100	(2)
Total Revenue	9,733	10,014	9,946	10,274	10,291	10,307	
Allocated to Capital	(748)	(847)	(847)	(1,000)	(1,000)	(1,000)	
Net Revenue	8,985	9,167	9,099	9,274	9,291	9,307	
Expenditures (By Activity)							
Sewage Disposal	2,152	2,319	2,303	2,331	2,411	2,478	
Water Distribution	4,687	5,586	5,361	5,395	5,577	5,737	
Amortization	6,057	6,049	5,799	6,156	6,415	6,538	
Total Expenditures	12,896	13,954	13,463	13,882	14,403	14,753	
Net Revenue (Expenditures)	(3,911)	(4,787)	(4,364)	(4,608)	(5,112)	(5,446)	
Interfund Transfers							
(To) From General Fund	(1,243)	(1,255)	(1,255)	(1,145)	(1,174)	(1,203)	(3)
Total Interfund Transfers	(1,243)	(1,255)	(1,255)	(1,145)	(1,174)	(1,203)	
Change in Fund Balance							
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,154)	(6,042)	(5,619)	(5,753)	(6,286)	(6,649)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,057	6,049	5,799	6,156	6,415	6,538	
Change in Fund Balance	903	7	180	403	129	(111)	
Opening Balance	316	737	1,219	1,399	1,802	1,931	
Closing Balance	1,219	744	1,399	1,802	1,931	1,820	

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Expenditures (By Object)							
Wages & Benefits	2,295	2,643	2,619	2,734	2,805	2,867	(4)
General Services	2,084	2,579	2,474	2,386	2,464	2,531	(5)
Materials	360	418	424	428	437	448	
Maintenance	73	78	78	81	83	85	
Utility -Fuel	529	551	525	550	600	635	
Utility -Power	1,390	1,481	1,431	1,417	1,459	1,501	
Vehicle O&M & Fuel	108	155	113	130	140	148	
Amortization	6,057	6,049	5,799	6,156	6,415	6,538	
Total Expenditures (By Object)	12,896	13,954	13,463	13,882	14,403	14,753	

Note:

- (1) Revenues are estimated based on no user fees increase for 2021 to 2023.
- (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. It is recommended that it become a permanent position in 2022.
- (5) Water delivery and sewage pumpout contracted costs.

