

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
Revenue								
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)
Total Revenue	10,274	10,661	10,865	10,867	10,905	10,914	10,924	
Allocated to Capital	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
Net Revenue	9,274	9,661	9,865	9,867	9,905	9,914	9,924	
Expenditures (By Activity)								
Sewage Disposal	2,331	2,125	2,479	2,474	2,607	2,611	2,664	
Water Distribution	5,395	4,979	5,689	5,640	6,124	5,978	6,045	
Amortization	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
Total Expenditures	13,882	13,151	14,555	14,501	15,497	15,252	15,644	
Net Revenue (Expenditures)	(4,608)	(3,490)	(4,690)	(4,634)	(5,592)	(5,338)	(5,720)	
Interfund Transfers								
(To) From General Fund	(1,145)	(1,145)	(1,174)	(1,174)	(1,200)	(1,230)	(1,261)	(3)
Total Interfund Transfers	(1,145)	(1,145)	(1,174)	(1,174)	(1,200)	(1,230)	(1,261)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,753)	(4,635)	(5,864)	(5,808)	(6,792)	(6,568)	(6,981)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
Change in Fund Balance	403	1,412	523	579	(26)	95	(46)	
Opening Balance	1,399	2,159	3,179	3,571	4,150	4,124	4,219	
Closing Balance	1,802	3,571	3,702	4,150	4,124	4,219	4,173	

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Expenditures (By Object)								
Wages & Benefits	2,734	2,634	2,934	2,831	3,095	3,182	3,246	(4)
General Services	2,386	2,093	2,433	2,436	2,592	2,555	2,598	(5)
Materials	428	297	438	463	426	433	448	
Maintenance	81	91	171	171	173	177	180	
Utility -Fuel	550	488	596	625	850	603	552	
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	112	111	
Amortization	6,156	6,047	6,387	6,387	6,766	6,663	6,935	
Total Expenditures (By Object)	13,882	13,151	14,555	14,501	15,497	15,252	15,644	

Note:

- (1) Revenues are estimated based on no user fees increase for 2023 through 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.

