

## 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	2023 Budget (\$000's)	2023 Actuals (\$000's)	2024 Budget (\$000's)	2024 Forecast (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	Note
<b>Revenue</b>								
Government Grants	429	429	429	503	503	503	503	
User Charges								
Piped Water	8,868	8,710	8,945	9,219	9,420	9,748	10,088	(1)
Trucked Water	1,493	1,529	1,574	1,574	1,599	1,647	1,696	(1)
Other User Charges	115	68	117	127	137	140	143	(2)
<b>Total Revenue</b>	<b>10,905</b>	<b>10,736</b>	<b>11,065</b>	<b>11,423</b>	<b>11,659</b>	<b>12,038</b>	<b>12,430</b>	
Allocated to Capital	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(3)
<b>Net Revenue</b>	<b>9,905</b>	<b>9,736</b>	<b>9,065</b>	<b>9,423</b>	<b>9,659</b>	<b>10,038</b>	<b>10,430</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	3,096	2,803	3,290	3,290	3,458	3,617	3,790	(4)
General Services	2,762	2,342	2,895	2,860	3,226	3,277	3,387	(5)
Materials	429	521	424	514	434	443	457	
Utility -Fuel	901	511	847	600	627	639	667	
Utility -Power	1,478	1,431	1,530	1,876	2,790	2,876	2,963	
Vehicle O&M & Fuel	117	112	138	95	137	141	144	
Amortization	6,766	6,588	6,529	6,529	6,526	6,526	6,526	
<b>Total Expenditures</b>	<b>15,549</b>	<b>14,308</b>	<b>15,653</b>	<b>15,764</b>	<b>17,198</b>	<b>17,519</b>	<b>17,934</b>	
<b>Net Revenue (Expenditures)</b>	<b>(5,644)</b>	<b>(4,572)</b>	<b>(6,588)</b>	<b>(6,341)</b>	<b>(7,539)</b>	<b>(7,481)</b>	<b>(7,504)</b>	

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<b>Interfund Transfers</b>								
(To) From General Fund	(1,200)	(1,200)	(1,170)	(1,170)	(1,104)	(1,138)	(1,172)	(6)
<b>Total Interfund Transfers</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(1,170)</b>	<b>(1,170)</b>	<b>(1,104)</b>	<b>(1,138)</b>	<b>(1,172)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(6,844)	(5,772)	(7,758)	(7,511)	(8,643)	(8,619)	(8,676)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,766	6,588	6,529	6,529	6,526	6,526	6,526	
<b>Change in Fund Balance</b>	<b>(78)</b>	<b>816</b>	<b>(1,229)</b>	<b>(982)</b>	<b>(2,117)</b>	<b>(2,093)</b>	<b>(2,150)</b>	
<b>Opening Balance</b>	<b>4,150</b>	<b>4,101</b>	<b>4,328</b>	<b>4,917</b>	<b>3,935</b>	<b>1,818</b>	<b>(275)</b>	
<b>Closing Balance</b>	<b>4,072</b>	<b>4,917</b>	<b>3,099</b>	<b>3,935</b>	<b>1,818</b>	<b>(275)</b>	<b>(2,425)</b>	

## Note:

- (1) Revenues are estimated based on user fees increases of 2.6% per year from 2025 to 2027. The monthly infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$16 to \$18.5 in 2025, \$21 in 2026 and \$23.5 in 2027. This levy is used to fund water & sewer infrastructures in the Capital Fund.
- (2) Utility penalties.
- (3) Annual transfer to Capital Fund increased to \$2 million annually in 2024.
- (4) Regulatory Specialist (1) position included and cost-shared between Solid Waste Management Fund and Water & Sewer Fund.
- (5) Contractual expenditures for water delivery and sewage pump out
- (6) The administration fee transferred to the General Fund is based on the estimated cost of administrative services provided to the Water & Sewer Fund.

