WATER & SEWER FUND

The Water & Sewer Fund 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	2024	2024 Actuals	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	
	Budget							
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	Note
Revenue								
Government Grants	429	503	503	727	727	1,218	1,218	
User Charges								
Piped Water	8,945	9,317	9,420	9,420	9,910	10,347	10,855	(1)
Trucked Water	1,574	1,581	1,599	1,599	1,618	1,666	1,724	(1)
Other User Charges	117	160	137	139	189	194	200	(2)
Total Revenue	11,065	11,561	11,659	11,885	12,444	13,425	13,997	
Allocated to Capital	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(3)
Net Revenue	9,065	9,561	9,659	9,885	10,444	11,425	11,997	
Expenditures (By Object)								
Wages & Benefits	3,290	3,108	3,458	3,378	3,553	3,728	3,922	
General Services	2,895	2,530	3,226	3,215	3,139	3,218	3,384	(4)
Materials	424	529	434	620	562	572	579	()
Utility - Fuel	847	415	627	596	567	553	576	
Utility - Power	1,530	1,995	2,790	2,815	2,758	2,841	2,929	
Vehicle Operations & Maintenance and Fuel	138	122	137	137	116	116	120	
Amortization	6,529	6,586	6,526	6,526	6,487	6,353	6,336	
Total Expenditures	15,653	15,285	17,198	17,287	17,182	17,381	17,846	
Net Revenue (Expenditures)	(6,588)	(5,724)	(7,539)	(7,402)	(6,738)	(5,956)	(5,849)	

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WATER & SEWER FUND

Water & Sewer Fund	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Not
Interfund Transfers								
(To) From General Fund	(1,170)	(1,170)	(1,104)	(1,104)	(1,528)	(1,605)	(1,685)	(5)
(To) From Reserve	-	1,600	-	-	-	-	-	,
Total Interfund Transfers	(1,170)	430	(1,104)	(1,104)	(1,528)	(1,605)	(1,685)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(7,758)	(5,294)	(8,643)	(8,506)	(8,266)	(7,561)	(7,534)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,529	6,586	6,526	6,526	6,487	6,353	6,336	
Change in Fund Balance	(1,229)	1,292	(2,117)	(1,980)	(1,779)	(1,208)	(1,198)	
Opening Balance	4,328	4,921	3,935	6,213	4,233	2,454	1,246	
Closing Balance	3,099	6,213	1,818	4,233	2,454	1,246	48	

Note:

- (1) Revenues are estimated based on user fees increases of 2.6% in 2026, 3.0% in 2027 and 3.5% in 2028.

 The monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$18.50 to \$21.00 in 2026, \$23.50 in 2027 and \$26.00 in 2028. The levy is used to fund water & sewer infrastructure in Capital Fund.
- (2) Utility penalties.
- (3) Annual transfer to Capital Fund increased to \$2 million annually in 2024.
- (4) Water delivery and sewage pump out contracted costs.
- (5) 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.

