

# 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 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)	Note
<b>Revenue</b>								
Government Grants	429	503	503	727	<b>727</b>	1,218	1,218	
User Charges								
Piped Water	8,945	9,317	9,420	9,420	<b>9,910</b>	10,347	10,855	(1)
Trucked Water	1,574	1,581	1,599	1,599	<b>1,618</b>	1,666	1,724	(1)
Other User Charges	117	160	137	139	<b>189</b>	194	200	(2)
<b>Total Revenue</b>	<b>11,065</b>	<b>11,561</b>	<b>11,659</b>	<b>11,885</b>	<b>12,444</b>	<b>13,425</b>	<b>13,997</b>	
Allocated to Capital	(2,000)	(2,000)	(2,000)	(2,000)	<b>(2,000)</b>	(2,000)	(2,000)	(3)
<b>Net Revenue</b>	<b>9,065</b>	<b>9,561</b>	<b>9,659</b>	<b>9,885</b>	<b>10,444</b>	<b>11,425</b>	<b>11,997</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	3,290	3,108	3,458	3,378	<b>3,553</b>	3,728	3,922	
General Services	2,895	2,530	3,226	3,215	<b>3,082</b>	3,161	3,327	(4)
Materials	424	529	434	620	<b>562</b>	572	579	
Utility - Fuel	847	415	627	596	<b>567</b>	553	576	
Utility - Power	1,530	1,995	2,790	2,815	<b>2,758</b>	2,841	2,929	
Vehicle Operations & Maintenance and Fuel	138	122	137	137	<b>116</b>	116	120	
Amortization	6,529	6,586	6,526	6,526	<b>6,487</b>	6,353	6,336	
<b>Total Expenditures</b>	<b>15,653</b>	<b>15,285</b>	<b>17,198</b>	<b>17,287</b>	<b>17,125</b>	<b>17,324</b>	<b>17,789</b>	
<b>Net Revenue (Expenditures)</b>	<b>(6,588)</b>	<b>(5,724)</b>	<b>(7,539)</b>	<b>(7,402)</b>	<b>(6,681)</b>	<b>(5,899)</b>	<b>(5,792)</b>	

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<b>Interfund Transfers</b>								
(To) From General Fund	(1,170)	(1,170)	(1,104)	(1,104)	(1,528)	(1,605)	(1,685)	(5)
(To) From Reserve	-	1,600	-	-	-	-	-	
<b>Total Interfund Transfers</b>	<b>(1,170)</b>	<b>430</b>	<b>(1,104)</b>	<b>(1,104)</b>	<b>(1,528)</b>	<b>(1,605)</b>	<b>(1,685)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(7,758)	(5,294)	(8,643)	(8,506)	(8,209)	(7,504)	(7,477)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,529	6,586	6,526	6,526	6,487	6,353	6,336	
<b>Change in Fund Balance</b>	<b>(1,229)</b>	<b>1,292</b>	<b>(2,117)</b>	<b>(1,980)</b>	<b>(1,722)</b>	<b>(1,151)</b>	<b>(1,141)</b>	
<b>Opening Balance</b>	<b>4,328</b>	<b>4,921</b>	<b>3,935</b>	<b>6,213</b>	<b>4,233</b>	<b>2,511</b>	<b>1,360</b>	
<b>Closing Balance</b>	<b>3,099</b>	<b>6,213</b>	<b>1,818</b>	<b>4,233</b>	<b>2,511</b>	<b>1,360</b>	<b>219</b>	

**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.

