



WATER & WASTEWATER BUDGET 2024



OUR WATER AND WASTEWATER SYSTEM

7 billion
litres of water processed each
year

304 km
of water main
That's roughly the
distance from North
Bay to Toronto

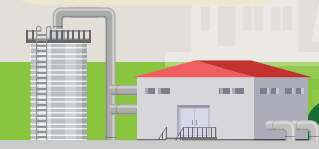
2,500
water valves

53
broken water
mains repaired in
2022

60
drinking water quality
samples taken weekly

16,900
water customer
service conections

89
service leaks
repaired in 2022



17
wastewater lift
stations

16,800
sanitary customer
service conections

270 km
of sanitary
main

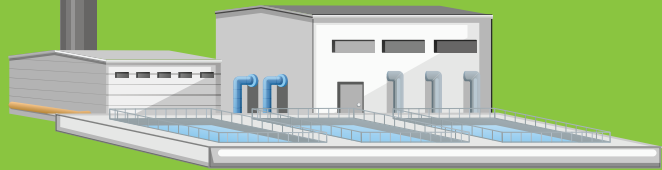
3,500
sanitary
maintenance holes

56
sanitary service
back-ups in 2022

11 billion
liters of wastewater
treated annually

38
sanitary main
back-ups in 2022

It would cost over **\$300 million** to replace the
Wastewater Treatment
Facility





City of North Bay Report to Council

Report No: CORP-2024-002

Date: December 28, 2023

Originator: Laura Boissonneault

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 2024 Water and Wastewater Operating Budget

Closed Session: yes no

Recommendation

1. That Council receive the City of North Bay's 2024 Water and Wastewater Operating Budget as set out in Report to Council CORP 2024-02 dated December 28, 2023 from Laura Boissonneault.
2. That Report to Council CORP 2024-02 be referred to a Special Committee Meeting to be held on January 8th, 2024.

Background

The Water and Wastewater Operating Budget is a financial plan that describes the costs required to operate the water and wastewater systems and determines the amount of money that must be raised through water and wastewater rates to fund the anticipated expenditures. The Water and Wastewater Operating Budget is fully funded by user rates with no reliance on property taxes.

The City's annual budgeting process is based on a zero-based budgeting philosophy whereby all prior year budget amounts are set to zero and departments must review and justify the inclusion of cost estimates for the new budget year. Budget estimates are based on anticipated future requirements, historical trends, market conditions and contractual agreements. Management also takes into consideration anticipated savings expected to be realized through various capital investments and other continuous improvement initiatives when developing revenue and expense estimates for the upcoming year. For example, the enclosed budget includes anticipated utility cost savings as a result of various capital infrastructure investments completed in 2023, such as the replacement of the digester at the Wastewater Treatment Plant. Additionally, savings in postage costs and office supplies are forecasted for 2024 due to an increase in the number of customers that switched from paper bills to e-bills following a contest held in late 2023.

The preparation of the annual budget includes the following steps:

1. **Preparation** - Finance starts the budget process by rolling existing cost centers and departments into the next year with zero dollars. Finance populates personnel costs based on individual positions and contractual rates established through union contacts, personnel agreements, and City wage by-laws. Annual benefit changes and legislated costs are updated as well as utilities, insurance, interdepartmental activities, and applicable capital & reserve transfers. Budgets are then promoted to the departmental

level for review and input of individual goods and services and ancillary revenue amounts.

2. **Department Input** - Each department reviews their budgets and determines current needs based on historical trends and future requirements to maintain existing service levels. Budgets are then promoted to senior management for review and approval. Once reviewed by senior management, budgets are promoted to Finance where individual budget line item variances and overall budget positions are analyzed. The 'Preliminary Water and Wastewater Operating Budget' package is then prepared for internal roundtable review with the CAO.
3. **Internal Review** – Internal roundtable meetings are held to review the Preliminary Water and Wastewater Budget with departmental management, the Chief Administrative Officer, the Chief Financial Officer, and Finance staff. Amendments are made and the updated 'Proposed Water and Wastewater Operating Budget' package is forwarded to Council for consideration through Special Budget Committee Meetings.
4. **Council Approval** – Special Budget Committee meetings are held to review the staff recommended budget and finalize the budget requirements for the upcoming year. The Special Committee Meetings are open to the public. Additionally, a public meeting is held to review the corresponding Water and Wastewater rates. Recommendations from the Special Committee Meetings are brought forward to Council for final approval.

The proposed 2024 Water & Wastewater Operating Budget is attached to this report as Appendix A.

Financial/Legal Implications

Drinking water system owners are required to prepare a long-range financial plan for their drinking water system as part of the Municipal Drinking Water Licensing Program as set out in Part V of the Safe Drinking Water Act (SDWA). The financial plan must be prepared in accordance with the Ministry of Environment Financial Plans Regulation 453/07.

Regulation 453/07 requires the following:

- The financial plan be approved by resolution of Council that specifies that the drinking water system is financially viable;
- Full-cost accounting be used to establish the true cost of the drinking water system; and
- Projections be at least six years but recommends a longer-term plan.

An updated plan was approved in 2020 as part of the City's water license renewal. The principles laid out in the financial plan were used in setting the proposed Water & Wastewater Operating Budget to ensure that the drinking water system remains financially viable.

Corporate Strategic Plan

- | | |
|---|--|
| <input type="checkbox"/> Natural North and Near | <input type="checkbox"/> Economic Prosperity |
| <input checked="" type="checkbox"/> Affordable Balanced Growth | <input type="checkbox"/> Spirited Safe Community |
| <input checked="" type="checkbox"/> Responsible and Responsive Government | |

Specific Objectives

- Provide smart, cost-effective services and programs to residents and businesses.
- Ensure that Council and staff have a shared perception of goals.

Options Analysis

Budget Guidelines – The 2024 Water & Wastewater Operating Budget was prepared with the following guidelines:

Service Delivery – The budget was prepared based on Management’s projections and cost estimates to deliver existing service levels to ratepayers. Suggestions that provide Council with options to change the current levels of service are presented in the Service Level section of the budget. There are no Service Level options proposed for 2024.

Expenditures – These represent Management’s best estimates to deliver current levels of services. Management’s estimates include items such as:

- Annualized approved Council initiatives
- Inclusion of contractual agreements
- Legislated changes
- Historical trends and expected future operational requirements

Utility Costs – Budget estimates take into consideration the prior year’s data as well as projected demands and rates. Calculations include such items as the benefit of energy efficiencies gained through capital investments and enhanced education programs to improve energy conservation. Natural Gas budgets were set based on 2023 projections, plus an 8.7% increase (5-year average). Hydro budgets were set at 2023 projections, plus an 2% increase.

Fuel – The fuel budget was set based on expected usage at an estimated weighted average rate of \$1.57 per litre (12 month average), plus the carbon tax increase in April 2024, and the Ontario Fuel Tax reestablishment by June 2024, totaling \$0.0529 per litre. The estimated overall weighted average fuel rate totals \$1.62 per litre (2023 - \$1.78).

Other Revenue Estimates – These estimates are based on trends, historical data, current rates, approved and anticipated rate increases, and any known revenue reductions.

Staff Complement – All staffing costs and Full Time Equivalent (FTE), including positions grant funded or directly related to Capital, are reported in the personnel costs with any associated offsetting revenues being recorded accordingly. An FTE is used to measure a worker’s involvement in the service and indicates the workload of an employed person in a way that makes workloads comparable across various contexts. Therefore, an FTE of 1.0 means that the person is equal to a full-time worker, while an FTE of 0.5 signals that the worker is only allocated to the service half the time. Throughout the City’s budget, one staff may be allocated to several services.

Fringe Benefits - Benefits include items such as Employment Insurance, Canada Pension Plan, WSIB, OMERS, EHT, LTD, Life, AD&D, dental and major medical. Effective November 1st, group benefit rates increased by 0.2%. The new rates have been reflected in the enclosed budget.

Insurance – At the time of establishing the 2024 budget, insurance costs are estimated to increase by 10% upon renewal. The City’s insurance period is from May to April. Therefore, the first 4 months of 2024 is known and the increase is applicable to the remaining 8 months.

Capital Levy – The capital levy is the annual funding contribution from the City’s Water & Wastewater Operating Budget that is used to finance projects within the City’s Water & Wastewater Capital Budget. The City’s approved Long-Term Capital Funding Policy outlines the formula to be used to calculate the amount of the annual levy.

In accordance with the policy, a 2% increase over the prior year’s budgeted water and wastewater revenues, as well as a CPI factor was to be included in the proposed budget to support the capital levy and debenture principal and interest payments. However, the current budget is based on a phased-in approach for the inflationary component of the levy in order to mitigate the impact on the overall budget. The 2024 budget impact for capital funding totals \$875,898.

Debenture Financing – In accordance with the City’s Long Term Capital Funding Policy, the annual funding allowance for the Water & Wastewater Capital Budget includes \$3 million in debt financing to support capital projects. Principal and interest payments are budgeted within the Water & Wastewater Operating Budget.

Risks – As with any budget, there are risks associated with forecasting expenditures and revenues. Many water and wastewater expenditures are non-discretionary. Factors such as water and sewer line breaks, emergencies, fuel costs, insurance rates, supply chain issues, utilities, etc. may significantly impact actual net Water and Wastewater operating costs resulting in budget to actual variances. Revenues are volatile due to the fact they are dependent upon the volume being consumed by users. Water and Wastewater operations are also highly contingent on weather conditions. The tabled budget does not contain any contingency to mitigate any of the aforementioned risks.

Reserves – The Water and Wastewater Operating Reserves represent funds available to mitigate ongoing operational risks, including risks associated with operating a metered billing system or any unforeseen circumstances. If a year-end deficit should arise, reserves are available to offset the shortfall. Water and Wastewater Operating reserve balances estimated as at the date of this report (excluding 2023 year-end transfers) are as follows:

- Water Operating Reserve Fund (#99576R) - \$1,266,461
- Sanitary Sewer Operating Reserve Fund (#99577R) - \$1,202,111

As per the City’s Reserve Policy, the Water and Wastewater Stabilization Reserve target is 10% to 15% of budgeted expenditures. Accordingly, with 2024 gross water operating budgeted expenditures of \$15.1 million, the Water Operating Reserve should be in the range of \$1.51 million to \$2.27 million. Based on 2024 gross wastewater operating budgeted expenditures of \$14.2 million, the Sanitary Sewer Operating Reserve should be in the range of \$1.42 million to \$2.13 million. Currently, reserves are below the City’s reserve target policy (before 2023 year-end transfers).

A separate reserve, ‘Water Treatment Surcharge’, Reserve No. 99580R, was established for principal and interest on debt issued for the Water Treatment Facility. A reserve transfer

in the amount of \$493,318 is budgeted within the 2024 Water and Wastewater Operating Budget. The balance in this Reserve as at the date of this report is \$2,080,219, which is net of the 2023 budgeted transfer to operations.

Water Rates – Water rates are calculated on a full cost recovery model. The enclosed Water and Wastewater Operating Budget will be used as a basis for calculating the 2024 Water Wastewater rates. The calculated rates will be presented to Council through Report to Council CORP 2024-03.

Recommended Option

1. That Council receive the City of North Bay’s 2024 Water and Wastewater Operating Budget as set out in Report to Council CORP 2024-02 dated December 28, 2023 from Laura Boissonneault.
2. That Report to Council CORP 2024-02 be referred to a Special Committee Meeting to be held on January 8th, 2024.

Respectfully submitted,

Name: Laura Boissonneault, CPA, CGA

Title: Manager, Financial Services

I concur with this report and recommendation

Name Shannon Saucier, CPA, CA

Title: Director, Financial Services / Deputy Treasurer

Name Margaret Karpenko, CPA, CMA

Title: Chief Financial Officer /Treasurer

Name Alan Korell

Title: City Engineer – Infrastructure and Operations

Name John Severino, P.Eng., MBA

Title: Chief Administrative Officer

Attachments: Appendix A – 2024 Water Wastewater Operating Budget

Personnel designated for continuance:

Margaret Karpenko, CPA, CMA

Chief Financial Officer /Treasurer



Water and Wastewater Operating Budget Summary

Budget Year: 2024

YTD End Date: December 2023

Execution Date: December 18, 2023

	2022 Actuals	2023 Actuals YTD *	2023 Budget ***	2024 Council Review ***	Variance Increase/ (Decrease)	Change %
Wastewater System						
SANITARY SEWER DISTRIBUTION	(2,417,632)	(2,030,027)	9,427,141	10,100,829	673,688	7.15%
SANITARY SEWER PLANT	2,417,632	2,493,446	2,741,604	2,801,264	59,660	2.18%
Total Wastewater System:	0	463,419	12,168,745	12,902,093	733,348	6.03%
Water System						
WATER DISTRIBUTION	(2,224,384)	(1,167,602)	10,537,025	10,831,308	294,283	2.79%
WATER PLANT	2,224,384	2,231,909	2,274,570	2,496,691	222,121	9.77%
Total Water System:	0	1,064,307	12,811,595	13,327,999	516,404	4.03%
Water and Wastewater Total:	0	1,527,726	24,980,340	26,230,092	1,249,752	5.00%

* Actuals subject to year-end adjustments and accrual

** Totals may vary slightly from computer generated budget reports due to rounding

*** The total budget amount represents the net cost required to operate the water and wastewater systems. This is the amount that must be raised through water and wastewater rates to fund the anticipated cost of operations.



Council Meeting

Resolution Number 2024-16
Title: 2024 Water and Wastewater Operating Budget
Date: Tuesday, January 30, 2024

Infrastructure and Operations Committee Report No. 2024-01

January 30, 2024

To The Council
Of The Corporation
Of The City Of North Bay

Your Worship and Councillors:

The Infrastructure and Operations Committee presents Report No. IO 2024-01 and recommends:

1. That:
Council approve the 2024 Water and Wastewater Operating Budget in the net amount of \$26,230,092 as per attached Appendix "A."

IOCR 2024-01 - Appendix "A"

All of which is respectfully submitted.

Recorded Vote Upon the Request of Councillor Bain:

Yeas: Councillors Bain, Horsfield, Mayne, Mitchell, Mallah, Lowery, Gardiner and Mayor Chirico.

Nays: Nil

Carried

Karen McIsaac, City Clerk



Water and Wastewater Operating Budget Summary

Budget Year: 2024

YTD End Date: December 2023

Execution Date: December 18, 2023

	2022 Actuals	2023 Actuals YTD *	2023 Budget ***	2024 Council Review ***	Variance Increase/ (Decrease)	Change %
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* Actuals subject to year-end adjustments and accrual

** Totals may vary slightly from computer generated budget reports due to rounding

*** The total budget amount represents the net cost required to operate the water and wastewater systems. This is the amount that must be raised through water and wastewater rates to fund the anticipated cost of operations.



City of North Bay Report to Council

Report No: CORP-2024-003

Date: December 27, 2023

Originator: Margaret Karpenko

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 2024 Preliminary Water and Wastewater Calculated Rates

Closed Session: yes no

Recommendation

1. That Council receive Report to Council CORP 2024 - 003, 2024 Preliminary Water and Wastewater Calculated Rates dated December 27, 2023 from Margaret Karpenko; and
2. That Report to Council CORP 2024-003 be referred to a Special Committee Meeting to be held on January 8th, 2024; and
3. That Council hold a public meeting on January 15, 2024 with respect to Water and Wastewater calculated Rates as per Appendix A to Report to Council CORP 2024-003.

Background

User rates are calculated on a full cost recovery model based on consumption and meter size. The 2024 rates are based on the expenditures contained within the preliminary 2024 Water and Wastewater Operating Budget as per Report to Council CORP 2024-002. Should changes occur to the preliminary Water and Wastewater Operating Budget during budget deliberations, then the preliminary rates outlined in Appendix A will need to be updated accordingly.

Financial/Legal Implications

Full cost recovery principles used to calculate rates is consistent with Provincial legislation and formed the basis of the City's Water Financial Plan that was endorsed by Council Resolution No. 2020-338 in November 2020 to

meet the requirements of the City's water operating license.

The City's water and wastewater systems are driven by demand placed on the systems by its consumers. The following are key highlights of the systems:

- In 2024 it is anticipated that the City will bill 16,894 connections for water services.
- Not all users connected to the municipal Water System receive wastewater services; therefore, the number of wastewater customers is marginally lower at 16,756 connections.
- The water and wastewater general operation and maintenance costs used in the rate calculations are based on the 2024 Water & Wastewater Operating Budget as submitted in Report to Council CORP 2024-002. The total net budget for the Water System is projected to be approximately \$13.3 million and the total net budget for the Wastewater System is approximately \$12.9 million.
- Average residential consumption remained in the range of 13 to 14 cubic meters per month during 2023. On average, since the inception of the metered system, household consumption has been in the 14 to 15 cubic meters range. Changes in weather during the early to late summer months in particular (May to August) continue to have the greatest impact on residential consumption fluctuations. The attached 2024 rates have been calculated using residential consumption over the last 4 years of 2.6 million cubic meters.
- ICI (Industrial, Commercial and Institutional) operations were impacted by COVID-19 restrictions during the last 4 years; therefore the rates have been calculated using a projected total consumption cumulative average of 1.9 million cubic meters reflecting an average of the 2023 forecasted consumption and 2022 actual consumption.
- According to the 2023 BMA Study, North Bay ranks 4th lowest in total residential water/wastewater rate costs among the 11 northern municipalities that participated. The yearly residential water/wastewater costs for the consumption of 200 cubic meters (m³) of water in North Bay was \$1,173. This was \$284 less than the average for northern communities and \$129 less than the Ontario average. Below is a table outlining the 2023 BMA study for the five large Northern Municipalities.

City	Annual Water & Wastewater Cost (200 m³ annual consumption)
Greater Sudbury	\$1,533
Thunder Bay	\$1,354
North Bay	\$1,173

Timmins	\$1,076
Sault St. Marie	\$1,010

- At the time of writing this report, \$53,505 has been applied as credits to various accounts from the \$50.00 rebates issued for the replacement of older fixtures with WaterSense low-flow toilets. Administration is recommending that the program continue until the initial reserve transfer of \$100,000 is fully applied and is also recommending that the limit be maintained at two low-flow toilets per account. This program assists customers with conservation and helps to prevent unexpected high water bills.
- In accordance with the 2024 Budget Schedule as outlined in Report to Council CORP 2023-159, the 2024 Water and Wastewater Rates are proposed to be approved in January and come into effect on January 1, 2024 so that no annualization of rates is required.

Corporate Strategic Plan

- Natural North and Near
- Affordable Balanced Growth
- Responsible and Responsive Government
- Economic Prosperity
- Spirited Safe Community

Specific Objectives

- Provide smart, cost effective services and programs to residents and businesses.
- Ensure that Council and staff have a shared perception of goals.

Options Analysis

The rate structure for variable and fixed components is currently billed at 50% fixed / 50% variable. During the 2023 budget deliberations Council provided direction to prepare the 2024 calculated rates with options to shift the fixed /variable closer to 40% fixed and 60% variable. As such, for comparative purposes Appendix A has the preliminary calculated rates with a 50% fixed /50% variable, as well as a 45% fixed /55% variable. The calculated rates under each scenario are contained within Appendix A. The impact to a residential customer with average monthly consumption of 14 m³ is \$3.86 a month increase if 50% fixed /50% variable is maintained or \$2.45 a month increase, if 45% fixed /55% variable is recommended. Also included in Appendix B is the impact to a 1 inch ICI customer.

The Water and Wastewater operating reserves are below the range of the City’s reserve target policy (before any 2023 year-end transfers) as explained in Report to Council CORP 2024-002. Increasing the variable component would put more risk on the City should either consumption behaviours change,

or weather conditions continue to vary significantly.

Recommended Option

1. That Council receive Report to Council CORP 2024 -003, 2024 Preliminary Water and Wastewater Calculated Rates dated December 27, 2023 from Margaret Karpenko; and
2. That Report to Council CORP 2024-003 be referred to a Special Committee Meeting to be held on January 8th, 2024; and
3. That Council hold a public meeting on January 15, 2024 with respect to Water and Wastewater calculated Rates as per Appendix A to Report to Council CORP 2024-003.

Respectfully submitted,

Name: Margaret Karpenko, CPA, CMA
Title: Chief Financial Officer /Treasurer

I concur with this report and recommendation

Name: Alan Korell, P.Eng.
Title: City Engineer – Infrastructure and Operations

Name: John Severino, P.Eng., MBA
Title: Chief Administrative Officer

Personnel designated for continuance:
Name: Dan Robinson
Title: Manager, Revenues & Taxation

Attachments: Appendix A 2024 Preliminary Water & Wastewater Rates
Appendix B Residential and ICI Sample Invoice

Appendix A

50.0%	Fixed
50.0%	Variable

45.0%	Fixed
55.0%	Variable

Monthly Fixed Rate	2024		
	2023 Approved	50% Fixed, 50% Variable	Difference
Meter Size			
5/8X3/4	25.80	26.94	1.14
5/8 INCH	25.80	26.94	1.14
3/4 INCH	25.80	26.94	1.14
1 INCH	67.07	70.05	2.98
1.5 INCH	134.14	140.11	5.97
2 INCH	214.11	223.63	9.52
3 INCH	428.23	447.26	19.03
4 INCH	668.14	697.84	29.70
6 INCH	1,336.28	1,395.68	59.40

2024	
45% Fixed, 55% Variable	Difference
24.25	(1.55)
24.25	(1.55)
24.25	(1.55)
63.05	(4.02)
126.10	(8.04)
201.27	(12.84)
402.54	(25.69)
628.05	(40.09)
1,256.11	(80.17)

Variable Rate \$ 1.44 \$ 1.45 \$ 0.01

 \$ 1.59 \$ 0.14

Wastewater Surcharge 96.23% 99.10% 2.87%

 99.18% 2.95%

APPENDIX B

Sample Residential

2023 Approved Rates				
Basic Customer Bill with Water and Sanitary usage				
Fixed / Variable Split:				
	Fixed	Variable		
	50%	50%		
Monthly Consumption (m3)				
	14	16	20	
	m3	m3	m3	
Fixed rate	\$ 25.80	\$ 25.80	\$ 25.80	
Variable	\$ 1.44	\$ 20.16	\$ 23.04	\$ 28.80
Water cost	\$ 45.96	\$ 48.84	\$ 54.60	
Wastewater Rate	96.23%	\$ 44.23	\$ 47.00	\$ 52.54
Total Monthly Invoice	\$ 90.19	\$ 95.84	\$ 107.14	
Total Yearly Fixed and Variable	\$1,082.28	\$ 1,150.08	\$ 1,285.68	

2024 Preliminary Rates				
Basic Customer Bill with Water and Sanitary usage				
Fixed / Variable Split:				
	Fixed	Variable		
Enter Rate Split	50%	50%		
Monthly Consumption (m3)				
	14	16	20	
	m3	m3	m3	
Fixed rate	\$ 26.94	\$ 26.94	\$ 26.94	
Variable	\$ 1.45	\$ 20.30	\$ 23.20	\$ 29.00
Water cost	\$ 47.24	\$ 50.14	\$ 55.94	
Wastewater Rate	99.10%	\$ 46.81	\$ 49.69	\$ 55.44
Filtration Plant				
Total Monthly Invoice	\$ 94.05	\$ 99.83	\$ 111.38	
Monthly Dollar Change	\$ 3.86	\$ 3.99	\$ 4.24	
Percentage Change	4.27%	4.16%	3.95%	
Total Yearly Fixed and Variable	\$1,128.60	\$ 1,197.96	\$ 1,336.56	

2024 Preliminary Rates				
Basic Customer Bill with Water and Sanitary usage				
Fixed / Variable Split:				
	Fixed	Variable		
Enter Rate Split	45%	55%		
Monthly Consumption (m3)				
	14	16	20	
	m3	m3	m3	
Fixed rate	\$ 24.25	\$ 24.25	\$ 24.25	
Variable	\$ 1.59	\$ 22.26	\$ 25.44	\$ 31.80
Water cost	\$ 46.51	\$ 49.69	\$ 56.05	
Wastewater Rate	99.18%	\$ 46.13	\$ 49.28	\$ 55.59
Filtration Plant				
Total Monthly Invoice	\$ 92.64	\$ 98.97	\$ 111.64	
Monthly Dollar Change	\$ 2.45	\$ 3.13	\$ 4.50	
Percentage Change	2.71%	3.26%	4.20%	
Total Yearly Fixed and Variable	\$ 1,111.68	\$ 1,187.64	\$ 1,339.68	

Sample ICI													
2023 Approved Rates			2024 Preliminary Rates										
Basic Customer Bill with Water and Sanitary usage													
Fixed / Variable Split:			Fixed / Variable Split:										
<table border="1" style="width: 100%; text-align: center;"> <tr> <th>Fixed</th> <th>Variable</th> </tr> <tr> <td>50%</td> <td>50%</td> </tr> </table>			Fixed	Variable	50%	50%	<table border="1" style="width: 100%; text-align: center;"> <tr> <th>Fixed</th> <th>Variable</th> </tr> <tr> <td>45%</td> <td>55%</td> </tr> </table>			Fixed	Variable	45%	55%
Fixed	Variable												
50%	50%												
Fixed	Variable												
45%	55%												
Monthly Consumption (m3)													
		<i>85</i>	<i>170</i>	<i>340</i>									
		<i>m3</i>	<i>m3</i>	<i>m3</i>									
Fixed rate based on meter size	1 Inch	\$ 67.07	\$ 67.07	\$ 67.07									
Variable	\$ 1.44	\$ 122.40	\$ 244.80	\$ 489.60									
Water cost		\$ 189.47	\$ 311.87	\$ 556.67									
Wastewater Rate	96.23%	\$ 182.33	\$ 300.11	\$ 535.68									
Filtration Plant													
Total Monthly Invoice		\$ 371.80	\$ 611.98	\$ 1,092.35									
Total Yearly Fixed and Variable		\$ 4,461.60	\$ 7,343.76	\$ 13,108.20									
Basic Customer Bill with Water and Sanitary usage													
Enter Rate Split													
Monthly Consumption (m3)													
		<i>85</i>	<i>170</i>	<i>340</i>									
		<i>m3</i>	<i>m3</i>	<i>m3</i>									
Fixed rate	1 Inch	\$ 63.05	\$ 63.05	\$ 63.05									
Variable	\$ 1.59	\$ 135.15	\$ 270.30	\$ 540.60									
Water cost		\$ 198.20	\$ 333.35	\$ 603.65									
Wastewater Rate	99.18%	\$ 196.57	\$ 330.62	\$ 598.70									
Filtration Plant													
Total Monthly Invoice		\$ 394.77	\$ 663.97	\$ 1,202.35									
Monthly Dollar Change		\$ 22.97	\$ 51.99	\$ 110.00									
Percentage Change		6.17%	8.49%	10.07%									
Total Yearly Fixed and Variable		\$ 4,737.24	\$ 7,967.64	\$ 14,428.20									



Council Meeting

Resolution Number 2024-17
Title: Water and Wastewater Calculated Rates
Date: Tuesday, January 30, 2024

General Government Committee Report No. 2024-02

January 30, 2024

To The Council
Of The Corporation
Of The City Of North Bay

Your Worship and Councillors:

The General Government Committee presents Report No. 2024-02 and recommends:

That:

1. In accordance with Provincial Legislation and the City's Sustainable Financial Plan for Water and Wastewater Systems approved by Council, the current policy of recovering all Water and Wastewater operating, capital and financial costs from user rates be maintained;
2. the Water and Wastewater Calculated Rates, as calculated on a 45% Fixed/55% Variable methodology, be approved by Council effective January 1st, 2024, and that a by-law be presented to Council for three (3) readings on January 30th, 2024; and
3. Council continue to support the residential low-flow toilet replacement rebate program, and maintain the per account limit at two (2) toilets until such time as the \$100,000 initial program funding is spent.

All of which is respectfully submitted.

Karen McIsaac, City Clerk



2024
**OPERATING
BUDGET
INFORMATION**

**WATER &
WASTEWATER**

Activity Summary Overview - 2024 Budget

Water & Wastewater

The enclosed Water & Wastewater Budget represents the requirement to provide for the operation and maintenance of the water treatment plant and the water distribution system to ensure the sourcing and delivery of clean, safe, drinking water to the citizens of North Bay, as well as to provide for the operation and maintenance of the sanitary sewer collection system and the sewage treatment plant to ensure safe transportation and disposal of sewage. These services are highly regulated and are provided in accordance with Provincial regulations and guidelines.

Recent capital investment in water and wastewater assets is helping to mitigate increases in operating repairs. Spending less time on emergency repairs allows staff to focus on more preventive maintenance and other activities that further improve the sustainability of the system.

Water Distribution Systems:

The water distribution system is substantially made up of water mains, valves, hydrants, and services. It includes approximately 16,900 service connections, 304 kilometers of water mains and 2,500 valves.

In 2022, the department repaired 53 broken water mains and 89 service leaks. As of November 28, 2023, staff had repaired 42 broken water mains and 49 service leaks. In addition to repairs, the major duties of the department include water on/offers, water locates, new servicing, dead end flushing, water sampling, replacement of valves, various appurtenances and conducting preventative maintenance.

Wastewater System:

The wastewater system is made up of approximately 270 kilometers of sanitary and force mains, 17 lift stations, 16,800 service connections and 3,500 sanitary maintenance holes.

In 2022, the department serviced 38 sanitary main back-ups and 56 sanitary service back-ups. As of November 28, 2023, staff had attended to 33 sanitary main back-ups and 41 sanitary service back-ups.

Other major responsibilities of the department include repair and replacement of sanitary sewer connections, sewer locates, sanitary main cleaning, service and main repairs, lift station repair and maintenance, manhole repairs, new servicing, and sewer camera inspections.

Water and Wastewater Facilities:

The City of North Bay Water Treatment System is classified as a 'Large Municipal Residential' Class 3 Drinking-Water System. The Ministry of the Environment, Conservation and Parks Permit to Take Water allows the City to consume up to 79,500 cubic meters per day.

The water distribution facilities consist of the following: Ellendale Reservoir, High Lift Pump Station & Re-chlorination Facility; CFB Standpipe; Cedar Heights Pumping Station & Standpipe; Judge Avenue Valve Chamber & Re-chlorination Station; Birch's Road Standpipe and Re-chlorination Station; and Airport Road Standpipe, Booster Pumping Station and Re-chlorination Facility.

The membrane filtration water treatment plant is 'SCADA controlled' with ultraviolet and chlorine disinfection systems. The plant also includes fluoride addition along with corrosion control addition prior to delivery to the distribution system.

The City of North Bay Wastewater Treatment System has a design capacity of 54,500 m³/day and is a Class 4 Wastewater System (highest class possible in Ontario). The conventional activated sludge facility uses biological oxidation, anaerobic digestions and centrifugation.

The major responsibilities for the water and wastewater facilities department include:

- a. Regulatory monitoring and recording and reporting of operational data of plants and remote facilities.
- b. Adjusting process parameters and procedures to ensure efficient operations.
- c. Responding to SCADA alarms and other emergencies within the water and wastewater facilities.
- d. Performing preventative and emergency maintenance.
- e. Managing capital projects at existing facilities as well as assisting with design and inspection for new facilities within the water and wastewater system.
- f. Operators and maintenance personnel assist other departments as required (leachate facilities, lift stations, etc.).

For more information go to:

<https://northbay.ca/services-payments/water-wastewater/services/>

<https://northbay.ca/services-payments/water-wastewater/water-wastewater-facilities/>

<https://northbay.ca/services-payments/water-wastewater/drinking-water/>

<https://northbay.ca/services-payments/water-wastewater/low-flow-toilet-replacement-rebate-program/>

<https://northbay.ca/services-payments/water-wastewater/meters-billing/>

Water and Wastewater Positions:

Below are the Full Time Equivalent (FTE) of staff who deliver water and wastewater services. An FTE is used to measure a worker's involvement in the service and indicates the workload of an employed person in a way that makes workloads comparable across various contexts. Therefore, an FTE of 1.0 means that the person is equal to a full-time

worker, while an FTE of 0.5 signals that the worker is only allocated to the service half the time. Throughout the City's budget, one staff may be allocated to several services.

Water and Wastewater Positions	2023 FTE	2024 FTE
City Engineer	0.40	0.40
Director of Public Works **	0.45	0.00
Senior Facilities & Env. Engineer	0.67	0.67
WS/SS/WWF Manager of Operations, Water and Wastewater	0.90	0.90
WWF Water and Wastewater Maintenance Manager	1.00	1.00
WWF Operations Supervisor, Water & Wastewater Facilities	1.00	1.00
WS/SS Supervisor, Distribution/Collection*	2.70	2.70
WS/SS Supervisor Summer Construction *	0.48	0.48
WS/SS/WWF Capital Project Coordinator*	1.00	1.00
WS/SS/WWF Administrative Supervisor	0.45	0.45
WS/SS Water Meter Clerk	2.00	2.00
WS/SS Clerk	0.90	0.90
WWF Admin Assistant	1.00	1.00
WWF Operator In Training	1.00	1.00
WWF Operator 1	3.00	3.00
WWF Scada Tech	2.00	2.00
WWF Industrial Millwright	3.00	3.00
WWF Operator II	1.00	1.00
WWF / D&C Operator	2.00	2.00
WWF Scada Electrician*	1.00	1.00
WS/SS Chargehand*	5.40	5.40
WS/SS Operator 1*	17.67	17.67
WS/SS Loader Backhoe Excavator	0.45	0.45
WS/SS Certified Sewer Cleaner/Flusher	2.70	2.70
WS/SS Truck Driver	0.90	0.90
WS/SS Heavy Equipment Operator*	2.70	2.70
WS/SS Engineering Tech I*	1.00	1.00
WS/SS Field Tech 1 – Public Works	0.90	0.90
WS Operator 1 – Water Meter Maintenance	1.00	1.00
WS/SS Students *	3.41	3.41
WS/SS Public Works Intern	1.00	1.00
Totals	63.08	62.63

*Note: * Of the total Facility Plants, (1) Scada Electrician is allocated to capital as approved in prior years. Of the total Water & Wastewater Distribution complement, (1) Supervisor Summer Construction, (1) Supervisor D&C, (1) Chargehand, (4) Operator 1, (1) Heavy Equipment Operator, (1) Engineering Tech I, (1) Capital Project Coordinator, Field Tech 1 – PW, and (3.5) students are funded through capital.*

*** FTE changes due to an internal departmental reorganization.*



Water and Wastewater Operating Budget Summary

Budget Year: 2024

YTD End Date: December 2023

Execution Date: April 4, 2024

	2022 Actuals	2023 Actuals YTD *	2023 Budget	2024 Approved	Variance Increase/ (Decrease)	Change %
Wastewater System						
SANITARY SEWER DISTRIBUTION	(2,417,632)	(3,040,992)	9,427,141	10,100,829	673,688	7.15%
SANITARY SEWER PLANT	2,417,632	2,562,965	2,741,604	2,801,263	59,659	2.18%
Total Wastewater System:	0	(478,027)	12,168,745	12,902,092	733,347	6.03%
Water System						
WATER DISTRIBUTION	(2,224,384)	(2,287,366)	10,537,025	10,831,308	294,283	2.79%
WATER PLANT	2,224,384	2,409,932	2,274,570	2,496,691	222,121	9.77%
Total Water System:	0	122,566	12,811,595	13,327,999	516,404	4.03%
Water and Wastewater Total:	0	(355,461)	24,980,340	26,230,091	1,249,751	5.00%

* Actuals subject to year-end adjustments and accrual

** Totals may vary slightly from computer generated budget reports due to rounding

Business Unit Overview - 2024 Budget

Water & Wastewater

2024 Business Unit Pressures:

The proposed budget includes the cost to deliver existing service levels to ratepayers. Items contributing to the overall net water and wastewater revenue increase required of **\$1,249,752** or **5%** over the 2023 budget are as follows:

- **Personnel Costs – \$56,734** - Anticipated contractual salary and benefits increases total \$56,734 for 2024. Approved Union Contracts are in effect until December 31, 2024, as well as the approved Non-Union Salary By-law. Student wages have been adjusted to the new Provincial Minimum Wage rate.

Note for transparency all Capital wage costs are presented in this budget and are offset with revenues transferred from the Capital budget. Capital wage costs do not directly place pressure on the current Water and Wastewater Operating Budget requirements. See line #0460.

- **Capital Funding (Capital Levy, Debenture Principal and Interest) - \$875,898** – In accordance with the City's Long Term Capital Funding Policy, a 2% increase over the prior year's budgeted water and wastewater revenues has been included in the proposed budget to support the capital levy and debenture principal and interest payments in the amount of \$499,606.

The City's Long Term Capital Funding Policy also includes an annual increase for inflation. Accordingly, the enclosed budget includes an inflationary amount of \$376,292 which represents 55% of the policy requirement. Staff is recommending a phased-in approach for the CPI adjustment as the inflationary component was removed for several years prior to 2023.

Principal and interest on the Water Treatment Plant loan is funded by a transfer from the Water Treatment Surcharge Reserve. Interest and the corresponding transfer from reserve has decreased by (\$11,394) in 2024.

- **Chemicals – \$181,383** – The cost of chemicals is anticipated to increase in 2024 based on market price increases.
- **Fuel – (\$57,549)** - The fuel budget was set based on expected usage at an estimated weighted average rate of \$1.57 per litre (12-mo avg.), plus the increase in carbon tax in April 2024, and the reestablishment of the full Ontario Fuel Tax in June 2024. The estimated overall weighted average fuel rate totals \$1.62 per litre (2023 - \$1.78).
- **Vehicle & Equipment Usage - \$123,389** –The increase in the replacement cost of vehicles and equipment in recent years has affected the 2024 fleet rates. The capital portion of the rates has increased depending on the class of vehicle.
- **Administrative & Overhead (Internal Transfers) - \$103,474** – This section allocates costs incurred by other City departments to support Water and Wastewater Operations. Internal transfers between the General Operating budget and the Water & Wastewater

Operating budget facilitates a more accurate distribution of costs among specific programs.

- **Transfer from Capital – (\$77,355)** - The increase in revenues reflects anticipated personnel costs that will be transferred/allocated to 2024 capital projects.

Reserve Transfers – \$11,394 – The decrease in the transfer from reserves is a result of the decrease in interest on the Water Treatment Plant loan which is funded from the Water Treatment Surcharge Reserve No. 99580R. A total transfer in the amount of \$493,318 (2023 - \$504,712) is budgeted within the 2024 Water Operating Budget to offset annual principal and interest payments.

The 2023 Budget included the use of reserves in the amount of \$825,000. This transfer was to be phased out commencing in 2024. However, staff is recommending to delay the phase out of the reserves by one year based on the fact that the City is not anticipating to use the full amount of reserves in 2023 and the Water and Wastewater Capital Reserve balances are anticipated to remain above the Reserve Policy target.

Service Level Changes (SLC):

- None presented.



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	2,622,355	2,700,694	3,354,678	3,340,791	(13,887)	-0.41%
1002 TEMPORARY SALARIES	79,961	60,450	69,961	74,700	4,739	6.77%
1003 SHIFT PREMIUM	3,386	2,797	4,906	4,906	0	0.00%
1004 OTHER/STANDBY	106,294	99,569	106,969	108,746	1,777	1.66%
1011 SALARIES CAPITAL/Special Projects	0	0	887,487	915,768	28,281	3.19%
1101 OVERTIME FULLTIME	333,129	284,659	258,086	262,443	4,357	1.69%
1102 OVERTIME PART TIME	77	0	0	0	0	0.00%
1201 VACATION other	0	340	0	0	0	0.00%
1202 VACATION	217,763	205,598	6,702	7,040	338	5.04%
1203 COMPASSIONATE LEAVE	4,319	6,268	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	133,264	93,479	0	0	0	0.00%
1207 SICK LEAVE	131,691	86,928	0	0	0	0.00%
1210 GREIVANCE SETTLEMENT	0	36,000	0	0	0	0.00%
1299 OTHER LABOUR COSTS	20	12,500	0	0	0	0.00%
1301 WSIB LEAVE	(1,172)	(749)	0	0	0	0.00%
1401 TRAINING & SAFETY	69,056	70,349	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	1,725	1,708	0	0	0	0.00%
1801 FRINGE BENEFITS-FULLTIME	1,181,321	1,211,353	1,478,898	1,507,305	28,407	1.92%
1802 FRINGE BENEFITS-PARTTIME	15,591	17,097	24,665	27,387	2,722	11.04%
PERSONNEL TOTAL	4,898,780	4,889,040	6,192,352	6,249,086	56,734	0.92%
GOODS & SERVICES						
2001 SAND	158	338	200	200	0	0.00%
2002 SALT	183	135	200	200	0	0.00%
2006 ASPHALT - COLD MIX	21,255	21,885	19,133	19,707	574	3.00%
2007 CONSTRUCTION SUPPLIES	7,233	83	5,500	5,500	0	0.00%
2008 CEMENT	0	0	1,500	1,500	0	0.00%
2009 METALS	4,354	628	2,000	2,000	0	0.00%
2020 SEWER/WATER PIPE & PARTS	182,767	207,250	161,000	168,200	7,200	4.47%
2030 GRAVEL	95,067	98,848	88,100	88,100	0	0.00%
2055 CHEMICALS	428,573	756,536	631,925	813,308	181,383	28.70%
2099 MISC. MATERIALS	4,873	1,258	2,500	2,500	0	0.00%
2401 GAS FUEL	69,185	66,539	74,656	73,340	(1,316)	-1.76%
2405 DIESEL FUEL	137,331	103,000	149,467	122,630	(26,837)	-17.96%
2407 COLOURED/DYED DIESEL	58,801	43,552	71,676	42,280	(29,396)	-41.01%
2410 PROPANE	221	0	0	0	0	0.00%
2415 LUBRICANTS	5,940	7,367	6,500	8,500	2,000	30.77%
2425 REPAIR PARTS	88,356	83,508	65,000	75,000	10,000	15.38%
2430 MECHANIC SHOP SUPPLIES	6,302	4,829	4,500	4,500	0	0.00%
2435 TOOLS	62,049	49,433	52,568	52,568	0	0.00%

Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
2440 MAINTENANCE SUPPLIES	19,718	8,865	13,085	13,085	0	0.00%
2601 OFFICE SUPPLIES	15,694	14,697	12,400	11,400	(1,000)	-8.06%
2615 JANITORIAL SUPPLIES	2,787	3,549	4,700	3,200	(1,500)	-31.91%
2625 BUILDING MAINT SUPPLIES	11,836	10,716	2,650	2,650	0	0.00%
2650 CLOTHING / UNIFORM	16,205	16,351	20,051	21,871	1,820	9.08%
2655 SAFETY SUPPLIES	42,160	45,070	40,500	40,500	0	0.00%
2660 SAFETY BOOT ALLOWANCE	8,101	8,307	13,913	13,913	0	0.00%
2699 MISC GENERAL SUPPLIES	148	2,090	500	500	0	0.00%
2701 HYDRO	1,134,221	874,722	1,157,498	1,149,061	(8,437)	-0.73%
2705 NATURAL GAS	88,192	94,879	96,599	105,059	8,460	8.76%
2715 WATER	17,922	16,628	18,774	18,833	59	0.31%
2720 MUNICIPAL TAXES	266,725	284,938	274,727	293,485	18,758	6.83%
2975 LAB TESTING	39,418	49,277	45,500	45,500	0	0.00%
2977 LABORATORY CONSUMABLES	19,553	17,321	21,500	24,500	3,000	13.95%
2980 INSTRUMENTATION	78,470	37,059	50,000	50,000	0	0.00%
2985 LAB EQUIPMENT	13,816	6,849	9,500	9,500	0	0.00%
2987 ELECTRICAL SUPPLIES	42,316	20,375	21,000	21,000	0	0.00%
2999 MISCELLANEOUS SUPPLIES	430	0	0	0	0	0.00%
3001 POSTAGE	115,217	109,726	125,000	115,000	(10,000)	-8.00%
3005 COURIER & DELIVERY	2,906	2,005	1,500	2,000	500	33.33%
3007 ONTARIO 1 CALL CENTER	7,589	4,754	8,000	8,000	0	0.00%
3010 TELEPHONE	51,510	49,007	49,380	49,380	0	0.00%
3014 TELECOMMUNICATIONS	3,536	2,909	3,620	3,280	(340)	-9.39%
3030 TRAVEL	2,057	0	0	0	0	0.00%
3035 MILEAGE	5,313	8,105	5,700	6,200	500	8.77%
3045 CONFERENCES & SEMINARS	3,494	0	0	0	0	0.00%
3055 MEETING COSTS	2,774	806	1,200	1,200	0	0.00%
3060 MEALS	870	0	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	6,640	8,551	7,050	8,875	1,825	25.89%
3070 TRAINING	56,163	34,867	53,000	53,000	0	0.00%
3088 REBATES/REFUNDS	8,732	6,755	10,000	10,000	0	0.00%
3089 CONSUMPTION CREDITS	18,763	10,563	17,500	17,500	0	0.00%
3130 CONSULTANT FEES	326	18	0	0	0	0.00%
3170 LEGAL SEARCHES	89	0	0	0	0	0.00%
3199 MISC PROFESSIONAL FEES	2,458	1,477	1,290	1,290	0	0.00%
3203 WASTE BIN RENTALS	87	0	0	0	0	0.00%
3205 VEHICLE LEASE/RENTAL	43,546	527	11,000	11,000	0	0.00%
3299 MISC LEASES & RENTS	1,591	436	0	0	0	0.00%
3301 RADIO MAINTENANCE	68,596	67,791	72,454	70,000	(2,454)	-3.39%
3305 BUILDING MAINTENANCE	4,927	6,064	0	0	0	0.00%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
3307 EQUIPMENT MAINTENANCE/CONTRACTS	12,337	785	0	0	0	0.00%
3325 WATER METER MAINTENANCE	4,296	12,385	10,000	10,000	0	0.00%
3340 SOFTWARE MAINTENANCE	80,720	85,576	82,266	86,830	4,564	5.55%
3350 DRY CLEANING/LAUNDERING	2,095	1,363	2,500	2,500	0	0.00%
3399 MISC MAINTENANCE FEES	16	0	0	0	0	0.00%
3412 INTERNET FEES	6,500	6,676	5,500	6,500	1,000	18.18%
3418 WATER ANALYSIS	956	635	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	155,808	76,911	120,140	120,140	0	0.00%
3426 PATCHING	518,649	709,194	610,596	621,213	10,617	1.74%
3427 HYDROSEEDING	45,735	46,521	47,082	48,193	1,111	2.36%
3428 CONCRETE RESTORATION	20,446	23,072	20,000	20,600	600	3.00%
3455 SECURITY SERVICES	1,919	2,966	1,100	1,800	700	63.64%
3480 CLEANING CONTRACT	13,229	14,337	18,200	18,200	0	0.00%
3489 CONTRACT/OUTSIDE SERVICES	100,788	132,380	56,400	59,400	3,000	5.32%
3499 MISC CONTRACTS	76	0	0	0	0	0.00%
3601 INSURANCE PREMIUMS	532,866	571,045	601,945	612,168	10,223	1.70%
3969 SLUDGE DISPOSAL	189,307	165,868	200,000	200,000	0	0.00%
GOODS & SERVICES TOTAL	5,083,287	5,120,957	5,281,745	5,468,359	186,614	3.53%
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	2,584,765	2,758,595	2,758,595	2,411,772	(346,823)	-12.57%
4020 DEBENTURE INTEREST	302,295	367,661	367,661	298,017	(69,644)	-18.94%
FINANCIAL EXPENSES TOTAL	2,887,060	3,126,256	3,126,256	2,709,789	(416,467)	-13.32%
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	3,310	6,476	500	500	0	0.00%
5020 WATER METERS	30,217	23,169	25,000	25,000	0	0.00%
5101 CAPITAL LEVY	9,886,132	10,650,363	10,650,363	11,931,334	1,280,971	12.03%
5115 TRANSFER TO RESERVE FUND	235,235	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	10,154,894	10,680,008	10,675,863	11,956,834	1,280,971	12.00%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	752,520	707,434	815,811	939,200	123,389	15.12%
7010 ADMINISTRATION & OVERHEAD	1,844,392	1,886,351	1,886,351	1,989,825	103,474	5.49%
7050 FLEET CHARGEBACK CHARGES	10,521	12,139	1,500	1,500	0	0.00%
INTERNAL TRANSFERS TOTAL	2,607,433	2,605,924	2,703,662	2,930,525	226,863	8.39%
EXPENSE TOTAL	25,631,454	26,422,185	27,979,878	29,314,593	1,334,715	4.77%
REVENUE						
0175 DIRECT WATER BILLINGS	6,331,638	6,101,550	0	0	0	0.00%
0177 FILTRATION PLANT LEVY	2	0	0	0	0	0.00%
0178 CONSTRUCTION WATER	36,542	18,788	35,000	35,000	0	0.00%
0179 FIXED WATER	6,355,113	5,849,053	0	0	0	0.00%
0180 SEWER SURCHARGE	11,350,231	11,243,966	0	0	0	0.00%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
0426 MISAPPLIED PAYMENTS	20	46	0	0	0	0.00%
0431 PENALTIES/WATER ACCOUNTS	59,180	67,620	50,000	60,000	10,000	20.00%
0456 SALE OF SCRAP METALS	5,996	7,137	3,500	6,000	2,500	71.43%
0460 TRANSFER FRM CAPITAL FUND	0	0	1,154,825	1,232,180	77,355	6.70%
0468 METER REPLACEMENT	7,163	10,520	5,000	7,500	2,500	50.00%
0470 TSF FROM RESERVE FUND	1,137,711	1,254,712	1,329,712	1,318,318	(11,394)	-0.86%
0472 REIMB - CUPE BENEFITS	2,778	2,851	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	7,519	7,518	0	0	0	0.00%
0479 REIMBURSEMENTS	0	182	0	0	0	0.00%
0480 SUNDRY REVENUE	7,579	13,298	10,000	10,000	0	0.00%
0607 FEDNOR GRANT	0	15,885	35,000	35,000	0	0.00%
0621 SUMMER STUD PROG GRANT	4,200	0	0	0	0	0.00%
0856 RETURN CHEQUE CHARGE	3,865	4,376	6,000	5,000	(1,000)	-16.67%
0860 ACCOUNT ADJ./METER READS	48,414	32,885	40,000	40,000	0	0.00%
0873 SANITARY SEWER CONNECTION	11,519	12,952	12,500	12,500	0	0.00%
0874 SEWER RODDINGS	20,888	16,247	20,000	20,000	0	0.00%
0876 WATER CONNECTIONS	52,128	25,998	30,000	30,000	0	0.00%
0877 WATER THAWS	11,805	390	3,000	3,000	0	0.00%
0878 WATER TURN ON/OFF	36,610	32,823	30,000	35,000	5,000	16.67%
0897 PATTON BULK WATER	19,696	25,200	30,000	30,000	0	0.00%
0899 OTHER SERVICE CHARGES	19,931	8,940	30,000	30,000	0	0.00%
0985 SEPTAGE TREATMENT	100,919	141,527	175,000	175,000	0	0.00%
REVENUE TOTAL	25,631,447	24,894,464	2,999,537	3,084,498	84,961	2.83%
GRAND TOTAL:	7	1,527,721	24,980,341	26,230,095	1,249,754	5.00%



2024
**OPERATING
BUDGET**

WATER



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	1,549,541	1,512,823	1,801,247	1,791,426	(9,821)	-0.55%
1002 TEMPORARY SALARIES	33,866	32,883	25,792	27,539	1,747	6.77%
1003 SHIFT PREMIUM	2,598	2,147	2,642	2,642	0	0.00%
1004 OTHER/STANDBY	51,454	49,004	45,912	46,673	761	1.66%
1011 SALARIES CAPITAL/Special Projects	0	0	465,809	480,541	14,732	3.16%
1101 OVERTIME FULLTIME	238,617	194,821	164,117	166,918	2,801	1.71%
1102 OVERTIME PART TIME	77	0	0	0	0	0.00%
1201 VACATION other	0	170	0	0	0	0.00%
1202 VACATION	112,218	109,586	3,009	3,155	146	4.85%
1203 COMPASSIONATE LEAVE	2,243	2,521	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	69,174	50,064	0	0	0	0.00%
1207 SICK LEAVE	68,747	46,229	0	0	0	0.00%
1210 GREIVANCE SETTLEMENT	0	20,000	0	0	0	0.00%
1299 OTHER LABOUR COSTS	20	12,500	0	0	0	0.00%
1301 WSIB LEAVE	(715)	(416)	0	0	0	0.00%
1401 TRAINING & SAFETY	43,011	38,315	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	904	704	0	0	0	0.00%
1801 FRINGE BENEFITS-FULLTIME	649,568	660,325	793,440	807,846	14,406	1.82%
1802 FRINGE BENEFITS-PARTTIME	9,757	13,242	11,083	12,281	1,198	10.81%
PERSONNEL TOTAL	2,831,080	2,744,918	3,313,051	3,339,021	25,970	0.78%
GOODS & SERVICES						
2001 SAND	158	338	200	200	0	0.00%
2002 SALT	183	135	200	200	0	0.00%
2006 ASPHALT - COLD MIX	20,949	15,662	17,633	18,162	529	3.00%
2007 CONSTRUCTION SUPPLIES	821	0	0	0	0	0.00%
2008 CEMENT	0	0	500	500	0	0.00%
2009 METALS	1,298	0	0	0	0	0.00%
2020 SEWER/WATER PIPE & PARTS	151,006	154,278	121,000	127,000	6,000	4.96%
2030 GRAVEL	93,856	91,665	69,500	69,500	0	0.00%
2055 CHEMICALS	232,267	432,305	269,655	433,000	163,345	60.58%
2099 MISC. MATERIALS	4,064	901	2,000	2,000	0	0.00%
2401 GAS FUEL	30,003	29,559	32,234	32,440	206	0.64%
2405 DIESEL FUEL	76,295	57,222	83,037	68,130	(14,907)	-17.95%
2407 COLOURED/DYED DIESEL	33,752	31,498	44,868	26,430	(18,438)	-41.09%
2410 PROPANE	221	0	0	0	0	0.00%
2415 LUBRICANTS	6	282	3,000	3,000	0	0.00%
2425 REPAIR PARTS	29,719	23,107	25,000	25,000	0	0.00%
2430 MECHANIC SHOP SUPPLIES	777	401	500	500	0	0.00%
2435 TOOLS	31,030	30,231	18,538	18,538	0	0.00%

Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
2440 MAINTENANCE SUPPLIES	4,945	2,725	3,085	3,085	0	0.00%
2601 OFFICE SUPPLIES	12,100	12,175	9,400	8,400	(1,000)	-10.64%
2615 JANITORIAL SUPPLIES	807	950	2,700	1,200	(1,500)	-55.56%
2625 BUILDING MAINT SUPPLIES	1,034	2,781	1,000	1,000	0	0.00%
2650 CLOTHING / UNIFORM	6,799	7,631	8,417	8,417	0	0.00%
2655 SAFETY SUPPLIES	11,453	14,575	22,000	22,000	0	0.00%
2660 SAFETY BOOT ALLOWANCE	3,092	5,467	6,385	6,385	0	0.00%
2699 MISC GENERAL SUPPLIES	122	1,950	0	0	0	0.00%
2701 HYDRO	703,500	556,865	710,583	727,105	16,522	2.33%
2705 NATURAL GAS	26,834	20,330	25,383	32,422	7,039	27.73%
2715 WATER	16,159	15,014	16,902	17,000	98	0.58%
2720 MUNICIPAL TAXES	170,872	183,521	175,998	189,026	13,028	7.40%
2975 LAB TESTING	25,229	25,496	31,500	31,500	0	0.00%
2977 LABORATORY CONSUMABLES	17,461	15,982	11,500	14,500	3,000	26.09%
2980 INSTRUMENTATION	30,430	21,223	20,000	20,000	0	0.00%
2985 LAB EQUIPMENT	2,948	0	2,500	2,500	0	0.00%
2987 ELECTRICAL SUPPLIES	22,766	4,639	5,000	5,000	0	0.00%
3001 POSTAGE	115,211	109,725	125,000	115,000	(10,000)	-8.00%
3005 COURIER & DELIVERY	427	435	0	0	0	0.00%
3007 ONTARIO 1 CALL CENTER	4,216	2,920	4,000	4,000	0	0.00%
3010 TELEPHONE	10,255	11,440	11,940	11,940	0	0.00%
3014 TELECOMMUNICATIONS	1,140	921	1,560	1,220	(340)	-21.79%
3030 TRAVEL	1,143	0	0	0	0	0.00%
3035 MILEAGE	3,644	4,381	3,000	3,000	0	0.00%
3045 CONFERENCES & SEMINARS	1,941	0	0	0	0	0.00%
3055 MEETING COSTS	1,560	262	700	700	0	0.00%
3060 MEALS	504	0	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	3,837	3,812	4,100	4,675	575	14.02%
3070 TRAINING	34,184	19,458	34,000	34,000	0	0.00%
3088 REBATES/REFUNDS	8,732	6,755	10,000	10,000	0	0.00%
3089 CONSUMPTION CREDITS	9,895	5,395	10,000	10,000	0	0.00%
3130 CONSULTANT FEES	326	0	0	0	0	0.00%
3199 MISC PROFESSIONAL FEES	290	1,016	0	0	0	0.00%
3203 WASTE BIN RENTALS	15	0	0	0	0	0.00%
3205 VEHICLE LEASE/RENTAL	23,633	605	6,000	6,000	0	0.00%
3299 MISC LEASES & RENTS	1,333	0	0	0	0	0.00%
3301 RADIO MAINTENANCE	68,267	67,638	72,454	70,000	(2,454)	-3.39%
3305 BUILDING MAINTENANCE	0	5,269	0	0	0	0.00%
3307 EQUIPMENT MAINTENANCE/CONTRACTS	12,337	785	0	0	0	0.00%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
3325 WATER METER MAINTENANCE	4,296	12,385	10,000	10,000	0	0.00%
3340 SOFTWARE MAINTENANCE	40,360	42,788	41,083	44,000	2,917	7.10%
3350 DRY CLEANING/LAUNDERING	1,164	757	1,500	1,500	0	0.00%
3412 INTERNET FEES	5,432	6,371	4,000	5,000	1,000	25.00%
3418 WATER ANALYSIS	0	635	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	54,907	41,170	55,000	55,000	0	0.00%
3426 PATCHING	227,634	502,394	309,000	310,270	1,270	0.41%
3427 HYDROSEEDING	21,129	38,976	22,593	23,270	677	3.00%
3428 CONCRETE RESTORATION	9,501	15,430	10,000	10,300	300	3.00%
3455 SECURITY SERVICES	1,349	1,754	1,100	1,800	700	63.64%
3480 CLEANING CONTRACT	5,597	7,370	8,000	8,000	0	0.00%
3489 CONTRACT/OUTSIDE SERVICES	61,776	37,867	26,600	26,600	0	0.00%
3601 INSURANCE PREMIUMS	218,171	234,471	246,837	251,518	4,681	1.90%
GOODS & SERVICES TOTAL	2,717,162	2,942,093	2,758,685	2,931,933	173,248	6.28%
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	1,589,208	1,526,138	1,526,138	1,179,315	(346,823)	-22.73%
4020 DEBENTURE INTEREST	166,209	161,245	161,245	126,300	(34,945)	-21.67%
FINANCIAL EXPENSES TOTAL	1,755,417	1,687,383	1,687,383	1,305,615	(381,768)	-22.62%
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	824	6,476	0	0	0	0.00%
5020 WATER METERS	30,217	23,169	25,000	25,000	0	0.00%
5101 CAPITAL LEVY	4,943,066	5,325,181	5,325,181	5,965,667	640,486	12.03%
5115 TRANSFER TO RESERVE FUND	97,615	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	5,071,722	5,354,826	5,350,181	5,990,667	640,486	11.97%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	391,540	371,021	437,448	501,284	63,836	14.59%
7010 ADMINISTRATION & OVERHEAD	995,266	1,000,285	1,000,285	1,039,607	39,322	3.93%
7050 FLEET CHARGEBACK CHARGES	10,521	12,139	0	0	0	0.00%
INTERNAL TRANSFERS TOTAL	1,397,327	1,383,445	1,437,733	1,540,891	103,158	7.18%
EXPENSE TOTAL	13,772,708	14,112,665	14,547,033	15,108,127	561,094	3.86%
REVENUE						
0175 DIRECT WATER BILLINGS	6,331,638	6,101,550	0	0	0	0.00%
0177 FILTRATION PLANT LEVY	2	0	0	0	0	0.00%
0178 CONSTRUCTION WATER	36,542	18,788	35,000	35,000	0	0.00%
0179 FIXED WATER	6,355,113	5,849,053	0	0	0	0.00%
0426 MISAPPLIED PAYMENTS	20	46	0	0	0	0.00%
0431 PENALTIES/WATER ACCOUNTS	29,590	49,862	25,000	35,000	10,000	40.00%
0456 SALE OF SCRAP METALS	1,835	0	2,000	2,000	0	0.00%
0460 TRANSFER FRM CAPITAL FUND	0	0	607,226	646,809	39,583	6.52%
0468 METER REPLACEMENT	7,163	10,520	5,000	7,500	2,500	50.00%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
0470 TSF FROM RESERVE FUND	804,649	879,712	879,712	868,318	(11,394)	-1.30%
0472 REIMB - CUPE BENEFITS	2,748	2,397	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	7,394	6,411	0	0	0	0.00%
0480 SUNDRY REVENUE	7,579	2,253	10,000	10,000	0	0.00%
0607 FEDNOR GRANT	0	0	17,500	17,500	0	0.00%
0621 SUMMER STUD PROG GRANT	4,200	0	0	0	0	0.00%
0856 RETURN CHEQUE CHARGE	3,865	4,376	6,000	5,000	(1,000)	-16.67%
0860 ACCOUNT ADJ./METER READS	48,414	32,885	40,000	40,000	0	0.00%
0874 SEWER RODDINGS	300	0	0	0	0	0.00%
0876 WATER CONNECTIONS	52,128	25,998	30,000	30,000	0	0.00%
0877 WATER THAWS	11,805	390	3,000	3,000	0	0.00%
0878 WATER TURN ON/OFF	36,610	32,823	30,000	35,000	5,000	16.67%
0897 PATTON BULK WATER	19,696	25,200	30,000	30,000	0	0.00%
0899 OTHER SERVICE CHARGES	11,412	6,100	15,000	15,000	0	0.00%
REVENUE TOTAL	13,772,703	13,048,364	1,735,438	1,780,127	44,689	2.58%
GRAND TOTAL:	5	1,064,301	12,811,595	13,328,000	516,405	4.03%



2024
**OPERATING
BUDGET**

WASTEWATER



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	1,072,814	1,187,871	1,553,431	1,549,365	(4,066)	-0.26%
1002 TEMPORARY SALARIES	46,095	27,567	44,169	47,161	2,992	6.77%
1003 SHIFT PREMIUM	788	650	2,264	2,264	0	0.00%
1004 OTHER/STANDBY	54,840	50,565	61,057	62,073	1,016	1.66%
1011 SALARIES CAPITAL/Special Projects	0	0	421,678	435,227	13,549	3.21%
1101 OVERTIME FULLTIME	94,512	89,838	93,969	95,525	1,556	1.66%
1201 VACATION other	0	170	0	0	0	0.00%
1202 VACATION	105,545	96,012	3,693	3,885	192	5.20%
1203 COMPASSIONATE LEAVE	2,076	3,747	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	64,090	43,415	0	0	0	0.00%
1207 SICK LEAVE	62,944	40,699	0	0	0	0.00%
1210 GREIVANCE SETTLEMENT	0	16,000	0	0	0	0.00%
1301 WSIB LEAVE	(457)	(333)	0	0	0	0.00%
1401 TRAINING & SAFETY	26,045	32,034	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	821	1,004	0	0	0	0.00%
1801 FRINGE BENEFITS-FULLTIME	531,753	551,028	685,458	699,459	14,001	2.04%
1802 FRINGE BENEFITS-PARTTIME	5,834	3,855	13,582	15,106	1,524	11.22%
PERSONNEL TOTAL	2,067,700	2,144,122	2,879,301	2,910,065	30,764	1.07%
GOODS & SERVICES						
2006 ASPHALT - COLD MIX	306	6,223	1,500	1,545	45	3.00%
2007 CONSTRUCTION SUPPLIES	6,412	83	5,500	5,500	0	0.00%
2008 CEMENT	0	0	1,000	1,000	0	0.00%
2009 METALS	3,056	628	2,000	2,000	0	0.00%
2020 SEWER/WATER PIPE & PARTS	31,761	52,972	40,000	41,200	1,200	3.00%
2030 GRAVEL	1,211	7,183	18,600	18,600	0	0.00%
2055 CHEMICALS	196,306	324,231	362,270	380,308	18,038	4.98%
2099 MISC. MATERIALS	809	357	500	500	0	0.00%
2401 GAS FUEL	39,182	36,980	42,422	40,900	(1,522)	-3.59%
2405 DIESEL FUEL	61,036	45,778	66,430	54,500	(11,930)	-17.96%
2407 COLOURED/DYED DIESEL	25,049	12,054	26,808	15,850	(10,958)	-40.88%
2415 LUBRICANTS	5,934	7,085	3,500	5,500	2,000	57.14%
2425 REPAIR PARTS	58,637	60,401	40,000	50,000	10,000	25.00%
2430 MECHANIC SHOP SUPPLIES	5,525	4,428	4,000	4,000	0	0.00%
2435 TOOLS	31,019	19,202	34,030	34,030	0	0.00%
2440 MAINTENANCE SUPPLIES	14,773	6,140	10,000	10,000	0	0.00%
2601 OFFICE SUPPLIES	3,594	2,522	3,000	3,000	0	0.00%
2615 JANITORIAL SUPPLIES	1,980	2,599	2,000	2,000	0	0.00%
2625 BUILDING MAINT SUPPLIES	10,802	7,935	1,650	1,650	0	0.00%
2650 CLOTHING / UNIFORM	9,406	8,720	11,634	13,454	1,820	15.64%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
2655 SAFETY SUPPLIES	30,707	30,495	18,500	18,500	0	0.00%
2660 SAFETY BOOT ALLOWANCE	5,009	2,840	7,528	7,528	0	0.00%
2699 MISC GENERAL SUPPLIES	26	140	500	500	0	0.00%
2701 HYDRO	430,721	317,857	446,915	421,956	(24,959)	-5.58%
2705 NATURAL GAS	61,358	74,549	71,216	72,637	1,421	2.00%
2715 WATER	1,763	1,614	1,872	1,833	(39)	-2.08%
2720 MUNICIPAL TAXES	95,853	101,417	98,729	104,459	5,730	5.80%
2975 LAB TESTING	14,189	23,781	14,000	14,000	0	0.00%
2977 LABORATORY CONSUMABLES	2,092	1,339	10,000	10,000	0	0.00%
2980 INSTRUMENTATION	48,040	15,836	30,000	30,000	0	0.00%
2985 LAB EQUIPMENT	10,868	6,849	7,000	7,000	0	0.00%
2987 ELECTRICAL SUPPLIES	19,550	15,736	16,000	16,000	0	0.00%
2999 MISCELLANEOUS SUPPLIES	430	0	0	0	0	0.00%
3001 POSTAGE	6	1	0	0	0	0.00%
3005 COURIER & DELIVERY	2,479	1,570	1,500	2,000	500	33.33%
3007 ONTARIO 1 CALL CENTER	3,373	1,834	4,000	4,000	0	0.00%
3010 TELEPHONE	41,255	37,567	37,440	37,440	0	0.00%
3014 TELECOMMUNICATIONS	2,396	1,988	2,060	2,060	0	0.00%
3030 TRAVEL	914	0	0	0	0	0.00%
3035 MILEAGE	1,669	3,724	2,700	3,200	500	18.52%
3045 CONFERENCES & SEMINARS	1,553	0	0	0	0	0.00%
3055 MEETING COSTS	1,214	544	500	500	0	0.00%
3060 MEALS	366	0	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	2,803	4,739	2,950	4,200	1,250	42.37%
3070 TRAINING	21,979	15,409	19,000	19,000	0	0.00%
3089 CONSUMPTION CREDITS	8,868	5,168	7,500	7,500	0	0.00%
3130 CONSULTANT FEES	0	18	0	0	0	0.00%
3170 LEGAL SEARCHES	89	0	0	0	0	0.00%
3199 MISC PROFESSIONAL FEES	2,168	461	1,290	1,290	0	0.00%
3203 WASTE BIN RENTALS	72	0	0	0	0	0.00%
3205 VEHICLE LEASE/RENTAL	19,913	(78)	5,000	5,000	0	0.00%
3299 MISC LEASES & RENTS	258	436	0	0	0	0.00%
3301 RADIO MAINTENANCE	329	153	0	0	0	0.00%
3305 BUILDING MAINTENANCE	4,927	795	0	0	0	0.00%
3340 SOFTWARE MAINTENANCE	40,360	42,788	41,183	42,830	1,647	4.00%
3350 DRY CLEANING/LAUNDERING	931	606	1,000	1,000	0	0.00%
3399 MISC MAINTENANCE FEES	16	0	0	0	0	0.00%
3412 INTERNET FEES	1,068	305	1,500	1,500	0	0.00%
3418 WATER ANALYSIS	956	0	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	100,901	35,741	65,140	65,140	0	0.00%

Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
3426 PATCHING	291,015	206,800	301,596	310,943	9,347	3.10%
3427 HYDROSEEDING	24,606	7,545	24,489	24,923	434	1.77%
3428 CONCRETE RESTORATION	10,945	7,642	10,000	10,300	300	3.00%
3455 SECURITY SERVICES	570	1,212	0	0	0	0.00%
3480 CLEANING CONTRACT	7,632	6,967	10,200	10,200	0	0.00%
3489 CONTRACT/OUTSIDE SERVICES	39,012	94,513	29,800	32,800	3,000	10.07%
3499 MISC CONTRACTS	76	0	0	0	0	0.00%
3601 INSURANCE PREMIUMS	314,695	336,574	355,108	360,650	5,542	1.56%
3969 SLUDGE DISPOSAL	189,307	165,868	200,000	200,000	0	0.00%
GOODS & SERVICES TOTAL	2,366,125	2,178,864	2,523,060	2,536,426	13,366	0.53%
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	995,557	1,232,457	1,232,457	1,232,457	0	0.00%
4020 DEBENTURE INTEREST	136,086	206,416	206,416	171,717	(34,699)	-16.81%
FINANCIAL EXPENSES TOTAL	1,131,643	1,438,873	1,438,873	1,404,174	(34,699)	-2.41%
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	2,486	0	500	500	0	0.00%
5101 CAPITAL LEVY	4,943,066	5,325,182	5,325,182	5,965,667	640,485	12.03%
5115 TRANSFER TO RESERVE FUND	137,620	0	0	0	0	0.00%
CAPITAL/RESERVE TRANSACTIONS TOTAL	5,083,172	5,325,182	5,325,682	5,966,167	640,485	12.03%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	360,980	336,413	378,363	437,916	59,553	15.74%
7010 ADMINISTRATION & OVERHEAD	849,126	886,066	886,066	950,218	64,152	7.24%
7050 FLEET CHARGEBACK CHARGES	0	0	1,500	1,500	0	0.00%
INTERNAL TRANSFERS TOTAL	1,210,106	1,222,479	1,265,929	1,389,634	123,705	9.77%
EXPENSE TOTAL	11,858,746	12,309,520	13,432,845	14,206,466	773,621	5.76%
REVENUE						
0180 SEWER SURCHARGE	11,350,231	11,243,966	0	0	0	0.00%
0431 PENALTIES/WATER ACCOUNTS	29,590	17,758	25,000	25,000	0	0.00%
0456 SALE OF SCRAP METALS	4,161	7,137	1,500	4,000	2,500	166.67%
0460 TRANSFER FRM CAPITAL FUND	0	0	547,599	585,371	37,772	6.90%
0470 TSF FROM RESERVE FUND	333,062	375,000	450,000	450,000	0	0.00%
0472 REIMB - CUPE BENEFITS	30	454	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	125	1,107	0	0	0	0.00%
0479 REIMBURSEMENTS	0	182	0	0	0	0.00%
0480 SUNDRY REVENUE	0	11,045	0	0	0	0.00%
0607 FEDNOR GRANT	0	15,885	17,500	17,500	0	0.00%
0873 SANITARY SEWER CONNECTION	11,519	12,952	12,500	12,500	0	0.00%
0874 SEWER RODDINGS	20,588	16,247	20,000	20,000	0	0.00%
0899 OTHER SERVICE CHARGES	8,519	2,840	15,000	15,000	0	0.00%



Executive Report

Budget Year: 2024; YTD End Date: December 2023

Department(s): Wastewater System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT

	2022 Actuals	2023 Actuals YTD	2023 Budget	2024 Council Review	Variance	Variance %
0985 SEPTAGE TREATMENT	100,919	141,527	175,000	175,000	0	0.00%
REVENUE TOTAL	11,858,744	11,846,100	1,264,099	1,304,371	40,272	3.19%
GRAND TOTAL:	2	463,420	12,168,746	12,902,095	733,349	6.03%