



2025

WATER & WASTEWATER BUDGET

OUR WATER AND WASTEWATER SYSTEM

7 billion
litres of water processed each
year

It would cost over **\$70
million** to replace all water
facility assets

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

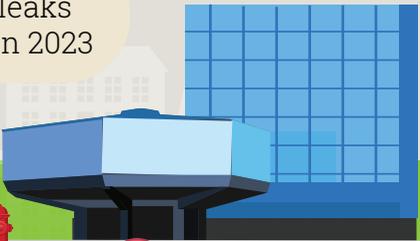
2,500
water valves

48
broken water
mains repaired in
2023

60
drinking water quality
samples taken weekly

16,900
water customer
service connections

53
service leaks
repaired in 2023



17
wastewater lift
stations

16,800
sanitary customer
service connections

270 km
of sanitary
main

3,500
sanitary
maintenance holes

45
sanitary service
back-ups in 2023

11 billion
liters of wastewater
treated annually

34
sanitary main
back-ups in 2023

It would cost over **\$300
million** to replace all
wastewater facility
assets





City of North Bay Report to Council

Report No: CORP-2025-001

Date: December 6, 2024

Originator: Laura Boissonneault

Business Unit: Corporate Services

Department: Financial Services Department

Subject: 2025 Water & Wastewater Operating Budget

Closed Session: yes no

Recommendation

That Council receive the City of North Bay's 2025 Water & Wastewater Operating Budget as set out in Report to Council CORP 2025-01 dated December 6, 2024, from Laura Boissonneault.

Background

The Water & 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 & 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 because of various capital infrastructure investments completed in 2024, such as work completed on the digester at the Wastewater Treatment Plant.

The preparation of the annual budget includes the following steps:

- 1. Preparation** - Finance starts the budget process by populating personnel costs based on individual positions and contractual rates established through union contracts, 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.
- 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.
- 3. Internal Review** – Internal roundtable meetings are held to review the preliminary Water & Wastewater Budget with departmental management, the Chief Administrative Officer, the Chief Financial Officer, and Finance staff. Amendments are made and the updated administrative recommended Water & 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 administrative recommended 2025 Water & Wastewater Operating Budget is attached to this report as Appendix A.

Financial/Legal Implications

The Water & Wastewater Operating Budget strives to balance various pressures the City must consider on an annual basis including legislated requirements, contracts, inflation, supply chain issues, capital investments, fuel, utilities, and insurance.

The proposed 2025 Water & Wastewater Operating Budget increase is 4.99% or \$1,308,163. The following is a breakdown of the budget change by operational category:

| Net Budget Change by Expense/Revenue Type | | |
|---|---------------------|--------------|
| 2024 Net Operating Budget | \$26,230,093 | |
| Personnel Costs | -21,593 | -0.08% |
| Goods & Services | 139,461 | 0.53% |
| Financial/Internal Transfers | 242,495 | 0.92% |
| Capital Investment | 886,458 | 3.38% |
| Ancillary Revenues (lower) | 61,342 | 0.23% |
| Net Change | \$1,308,163 | 4.99% |
| 2025 Net Operating Budget | \$27,538,256 | |

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 as follows:

- 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 administrative recommended 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 2025 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 annually presented in the Service Level section of the budget. There are no Service Level options proposed for 2025.

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 2024 projections, plus a 2.5% increase (5-year average). The 2025 budget for hydro has been held at the same value as 2024 in anticipation of energy savings resulting from capital investments.

Fuel – The fuel budget was set based on expected usage at an estimated weighted average rate of \$1.40 per litre (12-month average), plus and allowance for the carbon tax increase (April 2025) and the Ontario Fuel Tax reestablishment (June 2025), totaling approximately \$0.06 per litre. The estimated overall weighted average fuel rate totals \$1.46 per litre.

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 Equivalents (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, overall group benefit rates increased by 0.1%. The new rates have been reflected in the enclosed budget.

Insurance – At the time of establishing the 2025 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 2025 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 is 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 (55% of CPI) in order to mitigate the impact on the overall budget.

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 potential 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 2024 year-end transfers) are as follows:

- Water Operating Reserve Fund (#99576R) - \$1,266,461
- Sanitary Sewer Operating Reserve Fund (#99577R) - \$1,498,563

As per the City's Reserve Policy, the Water and Wastewater Stabilization Reserve target is 10% to 15% of budgeted expenditures. Accordingly, with 2025 gross water operating budgeted expenditures of \$15.5 million, the Water Operating Reserve should be in the range of \$1.55 million to \$2.3 million. Based on 2025 gross wastewater operating budgeted expenditures of \$15.1 million, the Sanitary Sewer Operating Reserve should be in the range of \$1.5 million to \$2.3 million. Currently, reserves are below the City's reserve target policy (before 2024 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 \$481,672 is budgeted within the 2025 Water & Wastewater Operating Budget. The balance in this Reserve as at the date of this report is \$1,679,523.

Water Rates – Water rates are calculated on a full cost recovery model. The enclosed Water & Wastewater Operating Budget will be used as a basis for calculating the 2025 Water Wastewater rates. The preliminary calculated rates will be presented through a separate Report to Council CORP 2025-02.

Recommended Option

That Council receive the City of North Bay's 2025 Water & Wastewater Operating Budget as set out in Report to Council CORP 2025-01 dated December 6, 2024, from Laura Boissonneault.

Respectfully submitted,

Name: Laura Boissonneault, CPA, CGA
Title: Manager, Financial Services

I concur with this report and recommendation

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

Name Alan Korell
Title: Interim City Engineer

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

Personnel designated for continuance:

Margaret Karpenko, CPA, CMA
Chief Financial Officer /Treasurer

Attachments: Appendix A – 2025 Water Wastewater Operating Budget



Water and Wastewater Operating

Budget Year: 2025

YTD End Date: December 2024

Execution Date: November 29, 2024

| | 2023 Actuals | 2024 Actuals YTD * | 2024 Budget | 2025 Council Review | Variance Increase/ (Decrease) | Change % |
|------------------------------------|-----------------|--------------------------|-------------------|---------------------------|-------------------------------------|--------------|
| Wastewater System | | | | | | |
| WASTEWATER RATE REVENUE | (12,293,841) | (11,922,874) | 0 | 0 | 0 | 0.00% |
| SANITARY SEWER DISTRIBUTION | 9,768,226 | 10,061,216 | 10,100,829 | 10,860,777 | 759,948 | 7.52% |
| SANITARY SEWER PLANT | 2,525,615 | 2,804,977 | 2,801,264 | 2,918,888 | 117,624 | 4.20% |
| Total Wastewater System: | 0 | 943,319 | 12,902,093 | 13,779,665 | 877,572 | 6.80% |
| Water System | | | | | | |
| WATER RATE REVENUE | (13,090,040) | (12,333,341) | 0 | 0 | 0 | 0.00% |
| WATER DISTRIBUTION | 10,711,901 | 11,327,237 | 10,831,308 | 11,212,049 | 380,741 | 3.52% |
| WATER PLANT | 2,378,139 | 2,464,202 | 2,496,692 | 2,546,542 | 49,850 | 2.00% |
| Total Water System: | 0 | 1,458,098 | 13,328,000 | 13,758,591 | 430,591 | 3.23% |
| Water and Wastewater Total: | 0 | 2,401,417 | 26,230,093 | 27,538,256 | 1,308,163 | 4.99% |

* Actuals subject to year-end adjustments and accrual

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



Summary of Special Committee Meeting Adjustments

Budget Year: 2025

| | 2024 Budget | 2025 Council Review | Variance Increase/ (Decrease) | Change % |
|--|-------------------|---------------------------|-------------------------------------|--------------|
| <i>Total Levy As Submitted in CORP 2025-001</i> | 26,230,093 | 27,538,256 | 1,308,163 | 4.99% |
| Special Committee Meeting Changes & Adjustments | | | | |
| Service Level Changes (SLCs) Accepted During Committee Meetings | | | | |
| None Presented | | | | |
| Committee Adjustments | | | | |
| No Adjustments | | | | |
| Levy Change After Service Level Changes & Adjustments | 0 | 1,308,163 | 4.99% | |
| Committee Recommended 2025 Budget Change | 0 | 1,308,163 | 4.99% | |

Council Meeting

Resolution Number 2025-23
Title: 2025 Water and Wastewater Operating Budget
Date: Tuesday, January 28, 2025

That Infrastructure and Operations Committee Report No. 2025-01 relating to:

- 2025 Water and Wastewater Operating Budget

be adopted as presented.

Infrastructure and Operations Committee Report No. 2025-01

January 28, 2025

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

Your Worship and Councillors:

The Infrastructure and Operations Committee presents Report No. 2025-01 and recommends:

"That: Council approve the 2025 Water and Wastewater Operating Budget in the net amount of \$27,538,256 as per attached Appendix "A".

All of which is respectfully submitted.

Record of Vote Upon the Request of Councillor Bain:

Yeas: Councillors Bain, Mayne, Lowery, Horsfield, Inch, Mallah, Gardiner, Mitchell, King, Mayor Chirico

Nays: Councillors Vrebosch

Karen McIsaac, City Clerk

SCHEDULE "A"



Water and Wastewater Operating

Budget Year: 2025

YTD End Date: December 2024

Execution Date: November 29, 2024

| | 2023 Actuals | 2024 Actuals YTD * | 2024 Budget | 2025 Council Review | Variance Increase/ (Decrease) | Change % |
|------------------------------------|-----------------|--------------------------|-------------------|---------------------------|-------------------------------------|--------------|
| Wastewater System | | | | | | |
| WASTEWATER RATE REVENUE | (12,293,841) | (11,922,874) | 0 | 0 | 0 | 0.00% |
| SANITARY SEWER DISTRIBUTION | 9,768,226 | 10,061,216 | 10,100,829 | 10,860,777 | 759,948 | 7.52% |
| SANITARY SEWER PLANT | 2,525,615 | 2,804,977 | 2,801,264 | 2,918,888 | 117,624 | 4.20% |
| Total Wastewater System: | 0 | 943,319 | 12,902,093 | 13,779,665 | 877,572 | 6.80% |
| Water System | | | | | | |
| WATER RATE REVENUE | (13,090,040) | (12,333,341) | 0 | 0 | 0 | 0.00% |
| WATER DISTRIBUTION | 10,711,901 | 11,327,237 | 10,831,308 | 11,212,049 | 380,741 | 3.52% |
| WATER PLANT | 2,378,139 | 2,464,202 | 2,496,692 | 2,546,542 | 49,850 | 2.00% |
| Total Water System: | 0 | 1,458,098 | 13,328,000 | 13,758,591 | 430,591 | 3.23% |
| Water and Wastewater Total: | 0 | 2,401,417 | 26,230,093 | 27,538,256 | 1,308,163 | 4.99% |

* Actuals subject to year-end adjustments and accrual

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



City of North Bay Report to Council

Report No: CORP-2025-002

Date: December 13, 2024

Originator: Margaret Karpenko

Business Unit: Corporate Services

Department: Financial Services Department

Subject: 2025 Preliminary Water and Wastewater Calculated Rates

Closed Session: yes no

Recommendation

That Council:

1. receive Report to Council CORP 2025-002, 2025 Preliminary Water and Wastewater Calculated Rates dated December 13, 2024, from Margaret Karpenko; and
2. hold a public meeting on January 14, 2025, with respect to Water and Wastewater calculated Rates as per Appendix A to Report to Council CORP 2025-002.

Background

User rates are calculated on a full cost recovery model based on consumption and meter size. The 2025 rates are based on the expenditures contained within the preliminary 2025 Water and Wastewater Operating Budget as per Report to Council CORP 2025-001. 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 2025, 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 16,759 connections.
- The water and wastewater general operation and maintenance costs used in the rate calculations are based on the 2025 Water & Wastewater Operating Budget as submitted in Report to Council CORP 2025-001. The total net budget for the Water System is projected to be approximately \$13.76 million and the total net budget for the Wastewater System is approximately \$13.78 million.

- Average residential consumption remained in the range of 13 to 14 cubic meters per month during 2024. 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 2025 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 3-year average of 1.99 million cubic meters.
- 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, \$55,250 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 2025 Budget Schedule as outlined in Report to Council CORP 2024-093, the 2025 Water and Wastewater Rates are proposed to be approved in January and come into effect on January 1, 2025, so that no annualization of rates is required.

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

During the 2023 budget deliberations Council provided direction to shift the fixed /variable closer to 40% fixed and 60% variable. As such, the 2024 rates were calculated at 45% fixed and 55% variable and the 2025 rates have been calculated with a 40% fixed /60% variable, thereby reaching Councils objective. Appendix B provides an overview of a residential customer bill.

The Water and Wastewater operating reserves are below the range of the City's reserve target policy (before any 2024 year-end transfers) as explained in Report to Council CORP 2025-001. 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

That Council:

1. receive Report to Council CORP 2025-002, 2025 Preliminary Water and Wastewater Calculated Rates dated December 13, 2024, from Margaret Karpenko; and
2. hold a public meeting on January 14, 2025, with respect to Water and Wastewater calculated Rates as per Appendix A to Report to Council CORP 2025-002.

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: Interim City Engineer

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

Personnel designated for continuance:

Name: Dan Robinson
Title: Manager, Revenues & Taxation

Attachments: Appendix A 2025 Preliminary Water & Wastewater Rates
Appendix B Residential Sample Invoice

APPENDIX B

2024 Approved Rates

2025 Preliminary Rates

Basic Customer Bill with Water and Sanitary usage

Basic Customer Bill with Water and Sanitary usage

Fixed / Variable Split:

| Fixed | Variable |
|-------|----------|
| 45% | 55% |

Fixed / Variable Split:

| Fixed | Variable |
|-------|----------|
| 40% | 60% |

| | Monthly Consumption (m3) | | |
|--|--------------------------|--------------------|--------------------|
| | 14 m3 | 16 m3 | 20 m3 |
| Fixed rate | \$ 24.25 | \$ 24.25 | \$ 24.25 |
| Variable | \$ 1.59 | \$ 22.26 | \$ 25.44 |
| Water cost | \$ 46.51 | \$ 49.69 | \$ 56.05 |
| Wastewater Rate | 99.18% | \$ 46.13 | \$ 49.28 |
| Filtration Plant | | | \$ 55.59 |
| Total Monthly Invoice | \$ 92.64 | \$ 98.97 | \$ 111.64 |
| | | | |
| Total Yearly Fixed and Variable | \$ 1,111.68 | \$ 1,187.64 | \$ 1,339.68 |

| | Monthly Consumption (m3) | | |
|--|--------------------------|--------------------|--------------------|
| | 14 m3 | 16 m3 | 20 m3 |
| Fixed rate | \$ 22.04 | \$ 22.04 | \$ 22.04 |
| Variable | \$ 1.80 | \$ 25.20 | \$ 28.80 |
| Water cost | \$ 47.24 | \$ 50.84 | \$ 58.04 |
| Wastewater Rate | 102.56% | \$ 48.45 | \$ 52.14 |
| Filtration Plant | | | \$ 59.53 |
| Total Monthly Invoice | \$ 95.69 | \$ 102.98 | \$ 117.57 |
| Monthly Dollar Change | \$ 3.05 | \$ 4.01 | \$ 5.93 |
| Percentage Change | 3.29% | 4.05% | 5.31% |
| Total Yearly Fixed and Variable | \$ 1,148.28 | \$ 1,235.76 | \$ 1,410.84 |

Resolution Number 2025-24
Title: 2025 Water and Wastewater Calculated Rates
Date: Tuesday, January 28, 2025

That General Government Committee Report No. 2025-01 relating to:

- 2025 Water and Wastewater Calculated Rates

be adopted as presented.

General Government Committee Report No. 2025-01

January 28, 2025

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

Your Worship and Councillors:

The General Government Committee presents Report No. 2025-01 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 40% Fixed/60% Variable methodology, be approved by Council effective January 1st, 2025, and that a by-law be presented to Council for three (3) readings on January 28th, 2025; 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.

Carried

Karen McIsaac, City Clerk

2025 Operating Budget Information

WATER & WASTEWATER

Activity Summary Overview - 2025 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 costs. 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 2023, the department repaired 48 broken water mains and 53 service leaks. As of November 29, 2024, staff had repaired 30 broken water mains and 47 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 2023, the department serviced 34 sanitary main back-ups and 45 sanitary service back-ups. As of November 29, 2024, staff had attended 29 sanitary main back-ups and 48 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 digestion 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.).

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 | 2024 FTE | 2025 FTE |
|---------------------------------------|-----------------|-----------------|
| Full-time | 57.00 | 57.00 |
| Part-time | 0.00 | 0.00 |
| Seasonal/Students | 4.63 | 4.63 |
| Contract/Intern | 1.00 | 0.31 |
| Totals | 62.63 | 61.94 |

Note: 14 FT and 4 Student positions are funded through capital.

For more information go to:

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



Water and Wastewater Operating Budget Summary

Budget Year: 2025

YTD End Date: December 2024

Execution Date: March 18, 2025

| | 2023 Actuals | 2024 Actuals YTD * | 2024 Budget | 2025 Approved | Variance Increase/ (Decrease) | Change % |
|------------------------------------|-----------------|--------------------------|-------------------|-------------------|-------------------------------------|--------------|
| Wastewater System | | | | | | |
| SANITARY SEWER DISTRIBUTION | (2,525,615) | (2,786,442) | 10,100,829 | 10,860,777 | 759,948 | 7.52% |
| SANITARY SEWER PLANT | 2,525,615 | 3,077,920 | 2,801,264 | 2,918,888 | 117,624 | 4.20% |
| Total Wastewater System: | 0 | 291,478 | 12,902,093 | 13,779,665 | 877,572 | 6.80% |
| Water System | | | | | | |
| WATER DISTRIBUTION | (2,378,139) | (2,061,928) | 10,831,308 | 11,212,049 | 380,741 | 3.52% |
| WATER PLANT | 2,378,139 | 2,673,117 | 2,496,692 | 2,546,542 | 49,850 | 2.00% |
| Total Water System: | 0 | 611,189 | 13,328,000 | 13,758,591 | 430,591 | 3.23% |
| Water and Wastewater Total: | 0 | 902,667 | 26,230,093 | 27,538,256 | 1,308,163 | 4.99% |

* Actuals subject to year-end adjustments and accrual

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

Business Unit Overview - 2025 Budget

Water & Wastewater

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 **\$1,308,163** or **4.99%** over the 2024 budget are as follows:

- **Return on Capital Investments** – The water and wastewater department has implemented efficiencies to reduce electrical demand at the water and wastewater facilities. These initiatives include two new high efficiency raw sewage pumps along with optimized operation of the aeration system at the wastewater plant. Also, the installation of a new high efficiency HVAC unit has eliminated the need from electrical heaters at one of the water facilities. These types of energy efficient upgrades not only replace aging infrastructure, but also reduce long term operating costs. The 2025 budget for hydro has been held at the same value as 2024 in anticipation of energy savings.

The water and wastewater departments are projecting increased methane gas production at the wastewater treatment plant after an extensive cleaning of the primary digester. This will partially translate into natural gas savings.

- **Goods & Services / Contracts** – The water and wastewater departments have realized cost pressures from supply chain disruptions and price increases for goods and services (i.e. chemicals, parts, and supplies). Cost pressures have partially resulted from approved tendered contract increases.
- **Capital Investment** – 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 \$524,602. In addition, the policy also includes an annual increase for inflation of CPI. To support an overall lower annual budget impact, CPI has been discounted at a rate of 55%. Accordingly, the enclosed budget includes an inflationary amount of \$373,502. The total capital investment for 2025 as determined by the Long Term Capital Funding Policy is \$15,025,509. Based on the City's Asset Management Plan, this investment is currently underfunded by approximately \$5.8 million annually. As the asset management plan matures and service levels are reviewed, this gap may change. There is no recommendation to adjust the current levels of investment being proposed as this time.

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 (\$11,646) for 2025.

- **Reserve Transfers** – The 2024 Budget included the use of reserves in the amount of \$825,000. To reduce the impact to 2025 Water Wastewater rates, it is recommended to extend the use of one-time reserves for an additional year. This reserve transfer will be phased out commencing in 2026 as it can be offset with continued operational savings such as capital investments.

Service Level Changes (SLC):

- None presented.



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|-------------------------------------|-----------------|------------------------|----------------|------------------|-----------|------------|
| PERSONNEL | | | | | | |
| SALARIES & WAGES | 3,344,139 | 3,784,308 | 3,482,211 | 3,494,059 | 11,848 | 0.34% |
| FRINGE BENEFITS | 1,134,013 | 1,360,587 | 1,534,690 | 1,561,499 | 26,809 | 1.75% |
| PERSONNEL TOTAL | 4,478,152 | 5,144,895 | 5,016,901 | 5,055,558 | 38,657 | 0.77% |
| GOODS & SERVICES | | | | | | |
| MATERIALS - OPERATING EXPENSES | 1,459,053 | 1,599,830 | 1,515,902 | 1,565,248 | 49,346 | 3.26% |
| FUEL | 224,221 | 208,223 | 246,750 | 232,110 | (14,640) | -5.93% |
| UTILITIES | 1,596,508 | 1,584,904 | 1,566,438 | 1,550,472 | (15,966) | -1.02% |
| ADMINISTRATION EXPENSES | 297,281 | 304,488 | 278,935 | 295,920 | 16,985 | 6.09% |
| PROFESSIONAL FEES | 1,900 | 4,689 | 1,290 | 1,290 | 0 | 0.00% |
| LEASES & RENTS | 751 | 8,658 | 11,000 | 11,000 | 0 | 0.00% |
| MAINTENANCE EXPENSES | 173,717 | 265,449 | 169,330 | 177,523 | 8,193 | 4.84% |
| CONTRACTS | 886,360 | 922,382 | 866,546 | 860,786 | (5,760) | -0.66% |
| INSURANCE | 570,522 | 634,409 | 612,168 | 708,970 | 96,802 | 15.81% |
| OTHER SERVICES | 177,760 | 252,303 | 200,000 | 204,500 | 4,500 | 2.25% |
| GOODS & SERVICES TOTAL | 5,388,073 | 5,785,335 | 5,468,359 | 5,607,819 | 139,460 | 2.55% |
| FINANCIAL EXPENSES | | | | | | |
| FINANCING EXPENSES | 3,122,758 | 2,709,788 | 2,709,789 | 3,502,071 | 792,282 | 29.24% |
| FINANCIAL EXPENSES TOTAL | 3,122,758 | 2,709,788 | 2,709,789 | 3,502,071 | 792,282 | 29.24% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| CAPITAL PURCHASES | 34,184 | 50,284 | 25,500 | 25,500 | 0 | 0.00% |
| CAPITAL FINANCING | 10,650,363 | 11,931,335 | 11,931,334 | 12,025,510 | 94,176 | 0.79% |
| TRANSFER TO RESERVES | 296,452 | 0 | 0 | 0 | 0 | 0.00% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 10,980,999 | 11,981,619 | 11,956,834 | 12,051,010 | 94,176 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| INTERNAL TRANSFERS | 2,675,941 | 2,888,238 | 2,930,525 | 3,173,019 | 242,494 | 8.27% |
| INTERNAL TRANSFERS TOTAL | 2,675,941 | 2,888,238 | 2,930,525 | 3,173,019 | 242,494 | 8.27% |
| EXPENSE TOTAL | 26,645,923 | 28,509,875 | 28,082,408 | 29,389,477 | 1,307,069 | 4.65% |
| REVENUE | | | | | | |
| TAXATION | 25,402,668 | 26,589,679 | 35,000 | 35,000 | 0 | 0.00% |
| LICENSES, PERMITS & FINES | 67,642 | 87,705 | 60,000 | 70,000 | 10,000 | 16.67% |
| OTHER REVENUE | 56,978 | 44,606 | 23,500 | 24,500 | 1,000 | 4.26% |
| TRANSFER FROM RESERVES | 788,619 | 493,318 | 1,318,318 | 1,306,672 | (11,646) | -0.88% |
| GRANTS | 15,885 | 30,583 | 35,000 | 8,750 | (26,250) | -75.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|---------------------------|-----------------|------------------------|-------------------|-------------------|------------------|--------------|
| USER FEES/SERVICE CHARGES | 314,131 | 361,312 | 380,500 | 406,300 | 25,800 | 6.78% |
| REVENUE TOTAL | 26,645,923 | 27,607,203 | 1,852,318 | 1,851,222 | (1,096) | -0.06% |
| GRAND TOTAL: | 0 | 902,672 | 26,230,090 | 27,538,255 | 1,308,165 | 4.99% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|------------------|------------------------|------------------|------------------|---------------|--------------|
| PERSONNEL | | | | | | |
| 1001 REGULAR SALARIES | 2,371,993 | 2,654,658 | 3,340,791 | 3,379,087 | 38,296 | 1.15% |
| 1002 TEMPORARY SALARIES | 61,060 | 96,692 | 74,700 | 77,634 | 2,934 | 3.93% |
| 1003 SHIFT PREMIUM | 2,931 | 3,562 | 4,906 | 3,300 | (1,606) | -32.74% |
| 1004 OTHER/STANDBY | 96,300 | 112,287 | 108,746 | 108,746 | 0 | 0.00% |
| 1011 SALARIES CAPITAL/Special Projects | 0 | 0 | 915,768 | 833,682 | (82,086) | -8.96% |
| 1101 OVERTIME FULLTIME | 264,676 | 341,782 | 262,443 | 257,443 | (5,000) | -1.91% |
| 1102 OVERTIME PART TIME | 0 | 12 | 0 | 0 | 0 | 0.00% |
| 1201 VACATION other | 454 | 3,000 | 0 | 0 | 0 | 0.00% |
| 1202 VACATION | 205,032 | 229,871 | 7,040 | 5,601 | (1,439) | -20.44% |
| 1203 COMPASSIONATE LEAVE | 6,268 | 6,337 | 0 | 0 | 0 | 0.00% |
| 1204 STATUTORY HOLIDAYS | 114,034 | 139,983 | 0 | 0 | 0 | 0.00% |
| 1207 SICK LEAVE | 91,404 | 126,935 | 0 | 0 | 0 | 0.00% |
| 1210 GREIVANCE SETTLEMENT | 36,000 | 0 | 0 | 0 | 0 | 0.00% |
| 1299 OTHER LABOUR COSTS | 12,500 | 30 | 0 | 0 | 0 | 0.00% |
| 1301 WSIB LEAVE | (749) | (861) | 0 | 0 | 0 | 0.00% |
| 1401 TRAINING & SAFETY | 80,525 | 68,831 | 0 | 0 | 0 | 0.00% |
| 1499 OTHER EMP ALLOWANCES | 1,708 | 1,187 | 0 | 500 | 500 | 100.00% |
| 1801 FRINGE BENEFITS-FULLTIME | 1,116,881 | 1,334,361 | 1,507,305 | 1,532,660 | 25,355 | 1.68% |
| 1802 FRINGE BENEFITS-PARTTIME | 17,133 | 26,226 | 27,387 | 28,840 | 1,453 | 5.31% |
| 1900 CAPITAL WAGES CONTRA | 0 | 0 | (1,232,180) | (1,171,935) | 60,245 | 4.89% |
| PERSONNEL TOTAL | 4,478,150 | 5,144,893 | 5,016,906 | 5,055,558 | 38,652 | 0.77% |
| GOODS & SERVICES | | | | | | |
| 2001 SAND | 2,878 | 9,474 | 200 | 2,000 | 1,800 | 900.00% |
| 2002 SALT | 144 | 9 | 200 | 200 | 0 | 0.00% |
| 2006 ASPHALT - COLD MIX | 9,303 | 28,929 | 19,707 | 20,297 | 590 | 2.99% |
| 2007 CONSTRUCTION SUPPLIES | 83 | 77 | 5,500 | 0 | (5,500) | -100.00% |
| 2008 CEMENT | 0 | 0 | 1,500 | 1,000 | (500) | -33.33% |
| 2009 METALS | 1,748 | 71 | 2,000 | 2,000 | 0 | 0.00% |
| 2020 SEWER/WATER PIPE & PARTS | 227,211 | 161,751 | 168,200 | 180,000 | 11,800 | 7.02% |
| 2030 GRAVEL | 110,867 | 77,471 | 88,100 | 90,758 | 2,658 | 3.02% |
| 2055 CHEMICALS | 664,183 | 813,307 | 813,308 | 834,286 | 20,978 | 2.58% |
| 2099 MISC. MATERIALS | 2,764 | 8,462 | 2,500 | 2,500 | 0 | 0.00% |
| 2401 GAS FUEL | 72,181 | 78,643 | 73,340 | 80,900 | 7,560 | 10.31% |
| 2405 DIESEL FUEL | 112,210 | 87,493 | 122,630 | 108,220 | (14,410) | -11.75% |
| 2407 COLOURED/DYED DIESEL | 32,413 | 38,386 | 42,280 | 34,490 | (7,790) | -18.42% |
| 2410 PROPANE | 50 | 52 | 0 | 0 | 0 | 0.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|-----------------|------------------------|----------------|------------------|----------|------------|
| 2415 LUBRICANTS | 7,367 | 3,648 | 8,500 | 8,500 | 0 | 0.00% |
| 2425 REPAIR PARTS | 99,604 | 91,361 | 75,000 | 75,750 | 750 | 1.00% |
| 2430 MECHANIC SHOP SUPPLIES | 4,829 | 1,785 | 4,500 | 4,500 | 0 | 0.00% |
| 2435 TOOLS | 54,879 | 54,073 | 52,568 | 53,514 | 946 | 1.80% |
| 2440 MAINTENANCE SUPPLIES | 9,644 | 19,590 | 13,085 | 13,085 | 0 | 0.00% |
| 2601 OFFICE SUPPLIES | 17,512 | 14,420 | 11,400 | 11,400 | 0 | 0.00% |
| 2615 JANITORIAL SUPPLIES | 3,940 | 2,368 | 3,200 | 2,200 | (1,000) | -31.25% |
| 2625 BUILDING MAINT SUPPLIES | 9,704 | 6,743 | 2,650 | 8,150 | 5,500 | 207.55% |
| 2650 CLOTHING / UNIFORM | 16,254 | 16,326 | 21,871 | 20,248 | (1,623) | -7.42% |
| 2655 SAFETY SUPPLIES | 50,745 | 58,528 | 40,500 | 45,000 | 4,500 | 11.11% |
| 2660 SAFETY BOOT ALLOWANCE | 8,444 | 10,046 | 13,913 | 13,220 | (693) | -4.98% |
| 2699 MISC GENERAL SUPPLIES | 2,090 | 188 | 500 | 500 | 0 | 0.00% |
| 2701 HYDRO | 1,175,764 | 1,203,567 | 1,149,061 | 1,149,061 | 0 | 0.00% |
| 2705 NATURAL GAS | 117,590 | 70,885 | 105,059 | 81,333 | (23,726) | -22.58% |
| 2715 WATER | 18,216 | 17,485 | 18,833 | 18,323 | (510) | -2.71% |
| 2720 MUNICIPAL TAXES | 284,938 | 292,966 | 293,485 | 301,755 | 8,270 | 2.82% |
| 2975 LAB TESTING | 56,677 | 87,122 | 70,500 | 74,420 | 3,920 | 5.56% |
| 2977 LABORATORY CONSUMABLES | 20,455 | 34,745 | 24,500 | 24,720 | 220 | 0.90% |
| 2980 INSTRUMENTATION | 49,333 | 76,652 | 50,000 | 55,000 | 5,000 | 10.00% |
| 2985 LAB EQUIPMENT | 6,849 | 8,184 | 9,500 | 9,500 | 0 | 0.00% |
| 2987 ELECTRICAL SUPPLIES | 28,914 | 18,146 | 21,000 | 21,000 | 0 | 0.00% |
| 3001 POSTAGE | 119,440 | 111,102 | 115,000 | 115,000 | 0 | 0.00% |
| 3005 COURIER & DELIVERY | 3,112 | 4,595 | 2,000 | 2,000 | 0 | 0.00% |
| 3007 ONTARIO 1 CALL CENTER | 6,395 | 2,673 | 8,000 | 8,000 | 0 | 0.00% |
| 3010 TELEPHONE | 54,046 | 62,184 | 49,380 | 52,220 | 2,840 | 5.75% |
| 3014 TELECOMMUNICATIONS | 3,223 | 4,674 | 7,780 | 15,260 | 7,480 | 96.14% |
| 3035 MILEAGE | 11,864 | 10,863 | 6,200 | 6,200 | 0 | 0.00% |
| 3045 CONFERENCES & SEMINARS | 0 | 662 | 0 | 0 | 0 | 0.00% |
| 3055 MEETING COSTS | 4,459 | 6,280 | 1,200 | 1,200 | 0 | 0.00% |
| 3060 MEALS | 0 | 901 | 0 | 0 | 0 | 0.00% |
| 3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS | 9,065 | 6,438 | 8,875 | 10,940 | 2,065 | 23.27% |
| 3070 TRAINING | 64,842 | 76,547 | 53,000 | 61,600 | 8,600 | 16.23% |
| 3088 REBATES/REFUNDS | 9,263 | 6,017 | 10,000 | 10,000 | 0 | 0.00% |
| 3089 CONSUMPTION CREDITS | 11,573 | 11,550 | 17,500 | 13,500 | (4,000) | -22.86% |
| 3130 CONSULTANT FEES | 18 | 0 | 0 | 0 | 0 | 0.00% |
| 3170 LEGAL SEARCHES | 0 | 24 | 0 | 0 | 0 | 0.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|---|-------------------|------------------------|-------------------|-------------------|----------------|---------------|
| 3199 MISC PROFESSIONAL FEES | 1,882 | 4,665 | 1,290 | 1,290 | 0 | 0.00% |
| 3205 VEHICLE LEASE/RENTAL | 315 | 8,658 | 11,000 | 11,000 | 0 | 0.00% |
| 3299 MISC LEASES & RENTS | 436 | 0 | 0 | 0 | 0 | 0.00% |
| 3301 RADIO MAINTENANCE | 67,943 | 76,214 | 70,000 | 74,000 | 4,000 | 5.71% |
| 3305 BUILDING MAINTENANCE | 6,218 | 1,435 | 0 | 0 | 0 | 0.00% |
| 3307 EQUIPMENT MAINTENANCE/CONTRACTS | 785 | 0 | 0 | 0 | 0 | 0.00% |
| 3325 WATER METER MAINTENANCE | 10,691 | 674 | 10,000 | 10,000 | 0 | 0.00% |
| 3340 SOFTWARE MAINTENANCE | 85,576 | 186,860 | 86,830 | 91,023 | 4,193 | 4.83% |
| 3350 DRY CLEANING/LAUNDERING | 2,506 | 269 | 2,500 | 2,500 | 0 | 0.00% |
| 3412 INTERNET FEES | 7,134 | 2,124 | 2,000 | 2,000 | 0 | 0.00% |
| 3418 WATER ANALYSIS | 635 | 0 | 0 | 0 | 0 | 0.00% |
| 3425 CONSTRUCTION CONTRACT | 82,045 | 76,966 | 95,140 | 72,081 | (23,059) | -24.24% |
| 3426 PATCHING | 597,538 | 636,466 | 621,213 | 634,849 | 13,636 | 2.20% |
| 3427 HYDROSEEDING | 48,772 | 22,347 | 48,193 | 49,638 | 1,445 | 3.00% |
| 3428 CONCRETE RESTORATION | 23,072 | 17,442 | 20,600 | 21,218 | 618 | 3.00% |
| 3455 SECURITY SERVICES | 2,966 | 4,017 | 1,800 | 1,800 | 0 | 0.00% |
| 3480 CLEANING CONTRACT | 17,812 | 19,487 | 18,200 | 19,800 | 1,600 | 8.79% |
| 3489 CONTRACT/OUTSIDE SERVICES | 106,386 | 143,298 | 59,400 | 59,400 | 0 | 0.00% |
| 3499 MISC CONTRACTS | 0 | 234 | 0 | 0 | 0 | 0.00% |
| 3601 INSURANCE PREMIUMS | 570,522 | 634,409 | 612,168 | 708,970 | 96,802 | 15.81% |
| 3969 SLUDGE DISPOSAL | 177,760 | 252,303 | 200,000 | 204,500 | 4,500 | 2.25% |
| GOODS & SERVICES TOTAL | 5,388,077 | 5,785,331 | 5,468,359 | 5,607,819 | 139,460 | 2.55% |
| FINANCIAL EXPENSES | | | | | | |
| 4015 DEBENTURE PRINCIPAL | 2,758,595 | 2,411,772 | 2,411,772 | 2,953,104 | 541,332 | 22.45% |
| 4020 DEBENTURE INTEREST | 364,164 | 298,017 | 298,017 | 548,967 | 250,950 | 84.21% |
| FINANCIAL EXPENSES TOTAL | 3,122,759 | 2,709,789 | 2,709,789 | 3,502,071 | 792,282 | 29.24% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| 5015 OFFICE FURNITURE & EQUIP | 6,476 | 5,064 | 500 | 500 | 0 | 0.00% |
| 5020 WATER METERS | 27,708 | 45,220 | 25,000 | 25,000 | 0 | 0.00% |
| 5101 CAPITAL LEVY | 10,650,363 | 11,931,335 | 11,931,334 | 12,025,510 | 94,176 | 0.79% |
| 5115 TRANSFER TO RESERVE FUND | 296,452 | 0 | 0 | 0 | 0 | 0.00% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 10,980,999 | 11,981,619 | 11,956,834 | 12,051,010 | 94,176 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| 7001 VEH & EQUIPMENT USAGE FEE | 777,451 | 888,929 | 939,200 | 1,067,046 | 127,846 | 13.61% |
| 7010 ADMINISTRATION & OVERHEAD | 1,886,351 | 1,989,825 | 1,989,825 | 2,104,474 | 114,649 | 5.76% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System, Water System

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

Costing Center(s): All

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--------------------------------|-----------------|------------------------|-------------------|-------------------|------------------|--------------|
| 7050 FLEET CHARGEBACK CHARGES | 12,139 | 9,484 | 1,500 | 1,500 | 0 | 0.00% |
| INTERNAL TRANSFERS TOTAL | 2,675,941 | 2,888,238 | 2,930,525 | 3,173,020 | 242,495 | 8.27% |
| EXPENSE TOTAL | 26,645,926 | 28,509,870 | 28,082,413 | 29,389,478 | 1,307,065 | 4.65% |
| REVENUE | | | | | | |
| 0175 DIRECT WATER BILLINGS | 6,658,455 | 7,486,119 | 0 | 0 | 0 | 0.00% |
| 0178 CONSTRUCTION WATER | 18,788 | 24,956 | 35,000 | 35,000 | 0 | 0.00% |
| 0179 FIXED WATER | 6,431,585 | 6,031,679 | 0 | 0 | 0 | 0.00% |
| 0180 SEWER SURCHARGE | 12,293,841 | 13,046,925 | 0 | 0 | 0 | 0.00% |
| 0426 MISAPPLIED PAYMENTS | 46 | 0 | 0 | 0 | 0 | 0.00% |
| 0431 PENALTIES/WATER ACCOUNTS | 67,596 | 87,705 | 60,000 | 70,000 | 10,000 | 16.67% |
| 0456 SALE OF SCRAP METALS | 7,137 | 8,613 | 6,000 | 7,000 | 1,000 | 16.67% |
| 0468 METER REPLACEMENT | 10,766 | 3,949 | 7,500 | 7,500 | 0 | 0.00% |
| 0470 TSF FROM RESERVE FUND | 788,619 | 493,318 | 1,318,318 | 1,306,672 | (11,646) | -0.88% |
| 0472 REIMB - CUPE BENEFITS | 3,078 | 4,974 | 0 | 0 | 0 | 0.00% |
| 0476 REIMBURSEMENT-CUPE WAGES | 8,139 | 12,161 | 0 | 0 | 0 | 0.00% |
| 0479 REIMBURSEMENTS | 182 | 0 | 0 | 0 | 0 | 0.00% |
| 0480 SUNDRY REVENUE | 27,676 | 14,909 | 10,000 | 10,000 | 0 | 0.00% |
| 0607 FEDNOR GRANT | 15,885 | 25,203 | 35,000 | 8,750 | (26,250) | -75.00% |
| 0621 SUMMER STUD PROG GRANT | 0 | 5,380 | 0 | 0 | 0 | 0.00% |
| 0856 RETURN ITEM CHARGE | 5,832 | 6,518 | 5,000 | 5,800 | 800 | 16.00% |
| 0860 ACCOUNT ADJ./METER READS | 33,525 | 31,040 | 40,000 | 40,000 | 0 | 0.00% |
| 0873 SANITARY SEWER CONNECTION | 13,454 | 10,290 | 12,500 | 12,500 | 0 | 0.00% |
| 0874 SEWER RODDINGS | 16,711 | 23,173 | 20,000 | 20,000 | 0 | 0.00% |
| 0876 WATER CONNECTIONS | 25,998 | 34,092 | 30,000 | 30,000 | 0 | 0.00% |
| 0877 WATER THAWS | 390 | 52 | 3,000 | 3,000 | 0 | 0.00% |
| 0878 WATER TURN ON/OFF | 34,313 | 34,463 | 35,000 | 35,000 | 0 | 0.00% |
| 0897 PATTON BULK WATER | 26,075 | 27,035 | 30,000 | 30,000 | 0 | 0.00% |
| 0899 OTHER SERVICE CHARGES | 9,100 | 12,743 | 30,000 | 30,000 | 0 | 0.00% |
| 0985 SEPTAGE TREATMENT | 148,734 | 181,907 | 175,000 | 200,000 | 25,000 | 14.29% |
| REVENUE TOTAL | 26,645,925 | 27,607,204 | 1,852,318 | 1,851,222 | (1,096) | -0.06% |
| GRAND TOTAL: | 1 | 902,666 | 26,230,095 | 27,538,256 | 1,308,161 | 4.99% |

2025 Operating Budget

WATER





Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Water System

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

Costing Center(s): WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|-------------------------------------|-----------------|------------------------|-------------------|-------------------|----------------|--------------|
| PERSONNEL | | | | | | |
| SALARIES & WAGES | 1,949,273 | 2,148,170 | 1,872,083 | 1,878,224 | 6,141 | 0.33% |
| FRINGE BENEFITS | 641,012 | 726,983 | 820,127 | 834,760 | 14,633 | 1.78% |
| PERSONNEL TOTAL | 2,590,285 | 2,875,153 | 2,692,210 | 2,712,984 | 20,774 | 0.77% |
| GOODS & SERVICES | | | | | | |
| MATERIALS - OPERATING EXPENSES | 849,667 | 868,218 | 843,587 | 871,235 | 27,648 | 3.28% |
| FUEL | 114,007 | 108,649 | 130,000 | 120,860 | (9,140) | -7.03% |
| UTILITIES | 975,255 | 1,005,280 | 965,553 | 957,712 | (7,841) | -0.81% |
| ADMINISTRATION EXPENSES | 203,697 | 215,953 | 199,035 | 206,920 | 7,885 | 3.96% |
| PROFESSIONAL FEES | 1,258 | 0 | 0 | 0 | 0 | 0.00% |
| LEASES & RENTS | 175 | 6,153 | 6,000 | 6,000 | 0 | 0.00% |
| MAINTENANCE EXPENSES | 128,795 | 171,396 | 125,500 | 131,750 | 6,250 | 4.98% |
| CONTRACTS | 549,133 | 599,445 | 410,740 | 421,555 | 10,815 | 2.63% |
| INSURANCE | 234,471 | 261,200 | 251,518 | 292,161 | 40,643 | 16.16% |
| GOODS & SERVICES TOTAL | 3,056,458 | 3,236,294 | 2,931,933 | 3,008,193 | 76,260 | 2.60% |
| FINANCIAL EXPENSES | | | | | | |
| FINANCING EXPENSES | 1,684,921 | 1,305,615 | 1,305,615 | 1,468,570 | 162,955 | 12.48% |
| FINANCIAL EXPENSES TOTAL | 1,684,921 | 1,305,615 | 1,305,615 | 1,468,570 | 162,955 | 12.48% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| CAPITAL PURCHASES | 34,184 | 45,220 | 25,000 | 25,000 | 0 | 0.00% |
| CAPITAL FINANCING | 5,325,181 | 5,965,668 | 5,965,667 | 6,012,755 | 47,088 | 0.79% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 5,359,365 | 6,010,888 | 5,990,667 | 6,037,755 | 47,088 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| INTERNAL TRANSFERS | 1,419,899 | 1,497,827 | 1,540,891 | 1,646,435 | 105,544 | 6.85% |
| INTERNAL TRANSFERS TOTAL | 1,419,899 | 1,497,827 | 1,540,891 | 1,646,435 | 105,544 | 6.85% |
| EXPENSE TOTAL | 14,110,928 | 14,925,777 | 14,461,316 | 14,873,937 | 412,621 | 2.85% |
| REVENUE | | | | | | |
| TAXATION | 13,108,827 | 13,542,754 | 35,000 | 35,000 | 0 | 0.00% |
| LICENSES, PERMITS & FINES | 49,884 | 68,718 | 35,000 | 40,000 | 5,000 | 14.29% |
| OTHER REVENUE | 31,207 | 44,606 | 19,500 | 20,500 | 1,000 | 5.13% |
| TRANSFER FROM RESERVES | 788,619 | 493,318 | 868,318 | 856,672 | (11,646) | -1.34% |
| GRANTS | 0 | 25,203 | 17,500 | 4,375 | (13,125) | -75.00% |
| USER FEES/SERVICE CHARGES | 132,393 | 139,985 | 158,000 | 158,800 | 800 | 0.51% |
| REVENUE TOTAL | 14,110,930 | 14,314,584 | 1,133,318 | 1,115,347 | (17,971) | -1.59% |
| GRAND TOTAL: | (2) | 611,193 | 13,327,998 | 13,758,590 | 430,592 | 3.23% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Water System

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

Costing Center(s): WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|------------------|------------------------|------------------|------------------|---------------|--------------|
| PERSONNEL | | | | | | |
| 1001 REGULAR SALARIES | 1,402,643 | 1,502,220 | 1,791,426 | 1,811,674 | 20,248 | 1.13% |
| 1002 TEMPORARY SALARIES | 33,421 | 68,963 | 27,539 | 28,621 | 1,082 | 3.93% |
| 1003 SHIFT PREMIUM | 2,233 | 2,530 | 2,642 | 1,750 | (892) | -33.76% |
| 1004 OTHER/STANDBY | 46,997 | 52,760 | 46,673 | 46,673 | 0 | 0.00% |
| 1011 SALARIES CAPITAL/Special Projects | 0 | 0 | 480,541 | 438,244 | (42,297) | -8.80% |
| 1101 OVERTIME FULLTIME | 174,519 | 223,595 | 166,918 | 164,418 | (2,500) | -1.50% |
| 1102 OVERTIME PART TIME | 0 | 6 | 0 | 0 | 0 | 0.00% |
| 1201 VACATION other | 227 | 1,500 | 0 | 0 | 0 | 0.00% |
| 1202 VACATION | 102,227 | 118,880 | 3,155 | 2,421 | (734) | -23.26% |
| 1203 COMPASSIONATE LEAVE | 2,521 | 3,335 | 0 | 0 | 0 | 0.00% |
| 1204 STATUTORY HOLIDAYS | 60,429 | 72,720 | 0 | 0 | 0 | 0.00% |
| 1207 SICK LEAVE | 48,596 | 66,343 | 0 | 0 | 0 | 0.00% |
| 1210 GREIVANCE SETTLEMENT | 20,000 | 0 | 0 | 0 | 0 | 0.00% |
| 1299 OTHER LABOUR COSTS | 12,500 | 0 | 0 | 0 | 0 | 0.00% |
| 1301 WSIB LEAVE | (416) | (703) | 0 | 0 | 0 | 0.00% |
| 1401 TRAINING & SAFETY | 42,670 | 35,520 | 0 | 0 | 0 | 0.00% |
| 1499 OTHER EMP ALLOWANCES | 704 | 501 | 0 | 250 | 250 | 100.00% |
| 1801 FRINGE BENEFITS-FULLTIME | 627,770 | 710,876 | 807,846 | 821,894 | 14,048 | 1.74% |
| 1802 FRINGE BENEFITS-PARTTIME | 13,242 | 16,107 | 12,281 | 12,867 | 586 | 4.77% |
| 1900 CAPITAL WAGES CONTRA | 0 | 0 | (646,809) | (615,827) | 30,982 | 4.79% |
| PERSONNEL TOTAL | 2,590,283 | 2,875,153 | 2,692,212 | 2,712,985 | 20,773 | 0.77% |
| GOODS & SERVICES | | | | | | |
| 2001 SAND | 2,878 | 9,474 | 200 | 2,000 | 1,800 | 900.00% |
| 2002 SALT | 144 | 9 | 200 | 200 | 0 | 0.00% |
| 2006 ASPHALT - COLD MIX | 8,812 | 28,464 | 18,162 | 18,706 | 544 | 3.00% |
| 2008 CEMENT | 0 | 0 | 500 | 0 | (500) | -100.00% |
| 2020 SEWER/WATER PIPE & PARTS | 168,498 | 118,062 | 127,000 | 142,297 | 15,297 | 12.04% |
| 2030 GRAVEL | 104,277 | 65,321 | 69,500 | 71,600 | 2,100 | 3.02% |
| 2055 CHEMICALS | 361,685 | 409,262 | 433,000 | 442,675 | 9,675 | 2.23% |
| 2099 MISC. MATERIALS | 634 | 579 | 2,000 | 2,000 | 0 | 0.00% |
| 2401 GAS FUEL | 32,178 | 34,249 | 32,440 | 36,000 | 3,560 | 10.97% |
| 2405 DIESEL FUEL | 62,339 | 48,607 | 68,130 | 60,120 | (8,010) | -11.76% |
| 2407 COLOURED/DYED DIESEL | 19,159 | 25,466 | 26,430 | 21,740 | (4,690) | -17.74% |
| 2410 PROPANE | 50 | 52 | 0 | 0 | 0 | 0.00% |
| 2415 LUBRICANTS | 282 | 274 | 3,000 | 3,000 | 0 | 0.00% |
| 2425 REPAIR PARTS | 27,310 | 21,191 | 25,000 | 25,750 | 750 | 3.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): *Water System*
 Division(s): *WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*
 Costing Center(s): *WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS*

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|-----------------|------------------------|----------------|------------------|----------|------------|
| 2430 MECHANIC SHOP SUPPLIES | 401 | 221 | 500 | 500 | 0 | 0.00% |
| 2435 TOOLS | 34,277 | 24,473 | 18,538 | 19,064 | 526 | 2.84% |
| 2440 MAINTENANCE SUPPLIES | 2,725 | 1,638 | 3,085 | 3,085 | 0 | 0.00% |
| 2601 OFFICE SUPPLIES | 12,904 | 11,639 | 8,400 | 8,400 | 0 | 0.00% |
| 2615 JANITORIAL SUPPLIES | 950 | 1,181 | 1,200 | 200 | (1,000) | -83.33% |
| 2625 BUILDING MAINT SUPPLIES | 2,781 | 841 | 1,000 | 1,000 | 0 | 0.00% |
| 2650 CLOTHING / UNIFORM | 7,145 | 6,658 | 8,417 | 7,788 | (629) | -7.47% |
| 2655 SAFETY SUPPLIES | 15,371 | 19,275 | 22,000 | 13,050 | (8,950) | -40.68% |
| 2660 SAFETY BOOT ALLOWANCE | 3,926 | 6,526 | 6,385 | 6,000 | (385) | -6.03% |
| 2699 MISC GENERAL SUPPLIES | 1,950 | 0 | 0 | 0 | 0 | 0.00% |
| 2701 HYDRO | 750,557 | 782,599 | 727,105 | 727,105 | 0 | 0.00% |
| 2705 NATURAL GAS | 24,730 | 17,482 | 32,422 | 19,019 | (13,403) | -41.34% |
| 2715 WATER | 16,446 | 15,713 | 17,000 | 16,419 | (581) | -3.42% |
| 2720 MUNICIPAL TAXES | 183,521 | 189,484 | 189,026 | 195,169 | 6,143 | 3.25% |
| 2975 LAB TESTING | 31,576 | 68,905 | 56,500 | 60,000 | 3,500 | 6.19% |
| 2977 LABORATORY CONSUMABLES | 17,813 | 16,581 | 14,500 | 14,420 | (80) | -0.55% |
| 2980 INSTRUMENTATION | 33,306 | 49,415 | 20,000 | 25,000 | 5,000 | 25.00% |
| 2985 LAB EQUIPMENT | 0 | 3,341 | 2,500 | 2,500 | 0 | 0.00% |
| 2987 ELECTRICAL SUPPLIES | 10,303 | 5,160 | 5,000 | 5,000 | 0 | 0.00% |
| 3001 POSTAGE | 119,439 | 111,102 | 115,000 | 115,000 | 0 | 0.00% |
| 3005 COURIER & DELIVERY | 792 | 853 | 0 | 0 | 0 | 0.00% |
| 3007 ONTARIO 1 CALL CENTER | 3,553 | 1,485 | 4,000 | 4,000 | 0 | 0.00% |
| 3010 TELEPHONE | 11,438 | 15,035 | 11,940 | 13,980 | 2,040 | 17.09% |
| 3014 TELECOMMUNICATIONS | 925 | 2,096 | 5,720 | 7,520 | 1,800 | 31.47% |
| 3035 MILEAGE | 7,919 | 8,026 | 3,000 | 3,000 | 0 | 0.00% |
| 3045 CONFERENCES & SEMINARS | 0 | 368 | 0 | 0 | 0 | 0.00% |
| 3055 MEETING COSTS | 2,731 | 5,066 | 700 | 700 | 0 | 0.00% |
| 3060 MEALS | 0 | 645 | 0 | 0 | 0 | 0.00% |
| 3065 MEMBERSHIPS/LICENSES/CERTIFICATIO NS | 3,613 | 3,078 | 4,675 | 5,720 | 1,045 | 22.35% |
| 3070 TRAINING | 38,116 | 55,928 | 34,000 | 39,000 | 5,000 | 14.71% |
| 3088 REBATES/REFUNDS | 9,263 | 6,017 | 10,000 | 10,000 | 0 | 0.00% |
| 3089 CONSUMPTION CREDITS | 5,910 | 6,252 | 10,000 | 8,000 | (2,000) | -20.00% |
| 3199 MISC PROFESSIONAL FEES | 1,258 | 0 | 0 | 0 | 0 | 0.00% |
| 3205 VEHICLE LEASE/RENTAL | 175 | 6,153 | 6,000 | 6,000 | 0 | 0.00% |
| 3301 RADIO MAINTENANCE | 67,790 | 76,163 | 70,000 | 74,000 | 4,000 | 5.71% |
| 3305 BUILDING MAINTENANCE | 5,350 | 981 | 0 | 0 | 0 | 0.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Water System

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

Costing Center(s): WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|---|-------------------|------------------------|-------------------|-------------------|----------------|---------------|
| 3307 EQUIPMENT MAINTENANCE/CONTRACTS | 785 | 0 | 0 | 0 | 0 | 0.00% |
| 3325 WATER METER MAINTENANCE | 10,691 | 674 | 10,000 | 10,000 | 0 | 0.00% |
| 3340 SOFTWARE MAINTENANCE | 42,788 | 93,430 | 44,000 | 46,250 | 2,250 | 5.11% |
| 3350 DRY CLEANING/LAUNDERING | 1,392 | 149 | 1,500 | 1,500 | 0 | 0.00% |
| 3412 INTERNET FEES | 6,829 | 1,904 | 500 | 2,000 | 1,500 | 300.00% |
| 3418 WATER ANALYSIS | 635 | 0 | 0 | 0 | 0 | 0.00% |
| 3425 CONSTRUCTION CONTRACT | 37,312 | 20,785 | 30,000 | 30,000 | 0 | 0.00% |
| 3426 PATCHING | 390,738 | 455,159 | 310,270 | 317,578 | 7,308 | 2.36% |
| 3427 HYDROSEEDING | 40,527 | 14,792 | 23,270 | 23,968 | 698 | 3.00% |
| 3428 CONCRETE RESTORATION | 15,430 | 13,140 | 10,300 | 10,609 | 309 | 3.00% |
| 3455 SECURITY SERVICES | 1,754 | 2,936 | 1,800 | 1,800 | 0 | 0.00% |
| 3480 CLEANING CONTRACT | 8,082 | 8,980 | 8,000 | 9,000 | 1,000 | 12.50% |
| 3489 CONTRACT/OUTSIDE SERVICES | 47,825 | 81,748 | 26,600 | 26,600 | 0 | 0.00% |
| 3601 INSURANCE PREMIUMS | 234,471 | 261,200 | 251,518 | 292,161 | 40,643 | 16.16% |
| GOODS & SERVICES TOTAL | 3,056,459 | 3,236,287 | 2,931,933 | 3,008,193 | 76,260 | 2.60% |
| FINANCIAL EXPENSES | | | | | | |
| 4015 DEBENTURE PRINCIPAL | 1,526,138 | 1,179,315 | 1,179,315 | 1,255,296 | 75,981 | 6.44% |
| 4020 DEBENTURE INTEREST | 158,784 | 126,300 | 126,300 | 213,274 | 86,974 | 68.86% |
| FINANCIAL EXPENSES TOTAL | 1,684,922 | 1,305,615 | 1,305,615 | 1,468,570 | 162,955 | 12.48% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| 5015 OFFICE FURNITURE & EQUIP | 6,476 | 0 | 0 | 0 | 0 | 0.00% |
| 5020 WATER METERS | 27,708 | 45,220 | 25,000 | 25,000 | 0 | 0.00% |
| 5101 CAPITAL LEVY | 5,325,181 | 5,965,668 | 5,965,667 | 6,012,755 | 47,088 | 0.79% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 5,359,365 | 6,010,888 | 5,990,667 | 6,037,755 | 47,088 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| 7001 VEH & EQUIPMENT USAGE FEE | 407,475 | 449,013 | 501,284 | 553,118 | 51,834 | 10.34% |
| 7010 ADMINISTRATION & OVERHEAD | 1,000,285 | 1,039,607 | 1,039,607 | 1,093,317 | 53,710 | 5.17% |
| 7050 FLEET CHARGEBACK CHARGES | 12,139 | 9,207 | 0 | 0 | 0 | 0.00% |
| INTERNAL TRANSFERS TOTAL | 1,419,899 | 1,497,827 | 1,540,891 | 1,646,435 | 105,544 | 6.85% |
| EXPENSE TOTAL | 14,110,928 | 14,925,770 | 14,461,318 | 14,873,938 | 412,620 | 2.85% |
| REVENUE | | | | | | |
| 0175 DIRECT WATER BILLINGS | 6,658,455 | 7,486,119 | 0 | 0 | 0 | 0.00% |
| 0178 CONSTRUCTION WATER | 18,788 | 24,956 | 35,000 | 35,000 | 0 | 0.00% |
| 0179 FIXED WATER | 6,431,585 | 6,031,679 | 0 | 0 | 0 | 0.00% |
| 0426 MISAPPLIED PAYMENTS | 46 | 0 | 0 | 0 | 0 | 0.00% |
| 0431 PENALTIES/WATER ACCOUNTS | 49,838 | 68,718 | 35,000 | 40,000 | 5,000 | 14.29% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): *Water System*
 Division(s): *WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT*
 Costing Center(s): *WATER - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), WATER - ADMINISTRATION / FINANCE, WATER PLANT - ADMIN, WATER PLANT - OPERATIONS, WATER PLANT - RESERVOIRS*

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|-------------------------------|-----------------|------------------------|-------------------|-------------------|----------------|--------------|
| 0456 SALE OF SCRAP METALS | 0 | 8,613 | 2,000 | 3,000 | 1,000 | 50.00% |
| 0468 METER REPLACEMENT | 10,766 | 3,949 | 7,500 | 7,500 | 0 | 0.00% |
| 0470 TSF FROM RESERVE FUND | 788,619 | 493,318 | 868,318 | 856,672 | (11,646) | -1.34% |
| 0472 REIMB - CUPE BENEFITS | 2,624 | 4,974 | 0 | 0 | 0 | 0.00% |
| 0476 REIMBURSEMENT-CUPE WAGES | 7,032 | 12,161 | 0 | 0 | 0 | 0.00% |
| 0480 SUNDRY REVENUE | 10,785 | 14,909 | 10,000 | 10,000 | 0 | 0.00% |
| 0607 FEDNOR GRANT | 0 | 25,203 | 17,500 | 4,375 | (13,125) | -75.00% |
| 0856 RETURN ITEM CHARGE | 5,832 | 6,518 | 5,000 | 5,800 | 800 | 16.00% |
| 0860 ACCOUNT ADJ./METER READS | 33,525 | 31,040 | 40,000 | 40,000 | 0 | 0.00% |
| 0876 WATER CONNECTIONS | 25,998 | 34,092 | 30,000 | 30,000 | 0 | 0.00% |
| 0877 WATER THAWS | 390 | 52 | 3,000 | 3,000 | 0 | 0.00% |
| 0878 WATER TURN ON/OFF | 34,313 | 34,463 | 35,000 | 35,000 | 0 | 0.00% |
| 0897 PATTON BULK WATER | 26,075 | 27,035 | 30,000 | 30,000 | 0 | 0.00% |
| 0899 OTHER SERVICE CHARGES | 6,260 | 6,785 | 15,000 | 15,000 | 0 | 0.00% |
| REVENUE TOTAL | 14,110,931 | 14,314,584 | 1,133,318 | 1,115,347 | (17,971) | -1.59% |
| GRAND TOTAL: | (3) | 611,186 | 13,328,000 | 13,758,591 | 430,591 | 3.23% |

2025 Operating Budget

WASTEWATER





Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System

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

Costing Center(s): SANITARY - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), SEWAGE TREATMENT PLANT - ADMIN, SEWAGE TREATMENT PLANT - OPERATIONS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|-------------------------------------|-----------------|------------------------|----------------|------------------|----------|------------|
| PERSONNEL | | | | | | |
| SALARIES & WAGES | 1,394,866 | 1,636,138 | 1,610,128 | 1,615,835 | 5,707 | 0.35% |
| FRINGE BENEFITS | 493,001 | 633,604 | 714,563 | 726,739 | 12,176 | 1.70% |
| PERSONNEL TOTAL | 1,887,867 | 2,269,742 | 2,324,691 | 2,342,574 | 17,883 | 0.77% |
| GOODS & SERVICES | | | | | | |
| MATERIALS - OPERATING EXPENSES | 609,386 | 731,612 | 672,315 | 694,013 | 21,698 | 3.23% |
| FUEL | 110,214 | 99,574 | 116,750 | 111,250 | (5,500) | -4.71% |
| UTILITIES | 621,253 | 579,624 | 600,885 | 592,760 | (8,125) | -1.35% |
| ADMINISTRATION EXPENSES | 93,584 | 88,535 | 79,900 | 89,000 | 9,100 | 11.39% |
| PROFESSIONAL FEES | 642 | 4,689 | 1,290 | 1,290 | 0 | 0.00% |
| LEASES & RENTS | 576 | 2,505 | 5,000 | 5,000 | 0 | 0.00% |
| MAINTENANCE EXPENSES | 44,922 | 94,053 | 43,830 | 45,773 | 1,943 | 4.43% |
| CONTRACTS | 337,227 | 322,937 | 455,806 | 439,231 | (16,575) | -3.64% |
| INSURANCE | 336,051 | 373,209 | 360,650 | 416,809 | 56,159 | 15.57% |
| OTHER SERVICES | 177,760 | 252,303 | 200,000 | 204,500 | 4,500 | 2.25% |
| GOODS & SERVICES TOTAL | 2,331,615 | 2,549,041 | 2,536,426 | 2,599,626 | 63,200 | 2.49% |
| FINANCIAL EXPENSES | | | | | | |
| FINANCING EXPENSES | 1,437,837 | 1,404,173 | 1,404,174 | 2,033,501 | 629,327 | 44.82% |
| FINANCIAL EXPENSES TOTAL | 1,437,837 | 1,404,173 | 1,404,174 | 2,033,501 | 629,327 | 44.82% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| CAPITAL PURCHASES | 0 | 5,064 | 500 | 500 | 0 | 0.00% |
| CAPITAL FINANCING | 5,325,182 | 5,965,667 | 5,965,667 | 6,012,755 | 47,088 | 0.79% |
| TRANSFER TO RESERVES | 296,452 | 0 | 0 | 0 | 0 | 0.00% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 5,621,634 | 5,970,731 | 5,966,167 | 6,013,255 | 47,088 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| INTERNAL TRANSFERS | 1,256,042 | 1,390,411 | 1,389,634 | 1,526,584 | 136,950 | 9.86% |
| INTERNAL TRANSFERS TOTAL | 1,256,042 | 1,390,411 | 1,389,634 | 1,526,584 | 136,950 | 9.86% |
| EXPENSE TOTAL | 12,534,995 | 13,584,098 | 13,621,092 | 14,515,540 | 894,448 | 6.57% |
| REVENUE | | | | | | |
| TAXATION | 12,293,841 | 13,046,925 | 0 | 0 | 0 | 0.00% |
| LICENSES, PERMITS & FINES | 17,758 | 18,987 | 25,000 | 30,000 | 5,000 | 20.00% |
| OTHER REVENUE | 25,771 | 0 | 4,000 | 4,000 | 0 | 0.00% |
| TRANSFER FROM RESERVES | 0 | 0 | 450,000 | 450,000 | 0 | 0.00% |
| GRANTS | 15,885 | 5,380 | 17,500 | 4,375 | (13,125) | -75.00% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System

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

Costing Center(s): SANITARY - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), SEWAGE TREATMENT PLANT - ADMIN, SEWAGE TREATMENT PLANT - OPERATIONS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|---------------------------|-----------------|------------------------|-------------------|-------------------|----------------|--------------|
| USER FEES/SERVICE CHARGES | 181,738 | 221,327 | 222,500 | 247,500 | 25,000 | 11.24% |
| REVENUE TOTAL | 12,534,993 | 13,292,619 | 719,000 | 735,875 | 16,875 | 2.35% |
| GRAND TOTAL: | 2 | 291,479 | 12,902,092 | 13,779,665 | 877,573 | 6.80% |



Executive Report

Budget Year: 2025; YTD End Date: December 2024

Department(s): Wastewater System

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

Costing Center(s): SANITARY - ADMIN / OPERATIONS / GG (50% WATER, 40% SEWER, 10% STORM), SEWAGE TREATMENT PLANT - ADMIN, SEWAGE TREATMENT PLANT - OPERATIONS

| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|------------------|------------------------|------------------|------------------|---------------|--------------|
| PERSONNEL | | | | | | |
| 1001 REGULAR SALARIES | 969,350 | 1,152,438 | 1,549,365 | 1,567,413 | 18,048 | 1.16% |
| 1002 TEMPORARY SALARIES | 27,639 | 27,729 | 47,161 | 49,013 | 1,852 | 3.93% |
| 1003 SHIFT PREMIUM | 698 | 1,032 | 2,264 | 1,550 | (714) | -31.54% |
| 1004 OTHER/STANDBY | 49,303 | 59,527 | 62,073 | 62,073 | 0 | 0.00% |
| 1011 SALARIES CAPITAL/Special Projects | 0 | 0 | 435,227 | 395,438 | (39,789) | -9.14% |
| 1101 OVERTIME FULLTIME | 90,157 | 118,187 | 95,525 | 93,025 | (2,500) | -2.62% |
| 1102 OVERTIME PART TIME | 0 | 6 | 0 | 0 | 0 | 0.00% |
| 1201 VACATION other | 227 | 1,500 | 0 | 0 | 0 | 0.00% |
| 1202 VACATION | 102,805 | 110,991 | 3,885 | 3,180 | (705) | -18.15% |
| 1203 COMPASSIONATE LEAVE | 3,747 | 3,002 | 0 | 0 | 0 | 0.00% |
| 1204 STATUTORY HOLIDAYS | 53,605 | 67,263 | 0 | 0 | 0 | 0.00% |
| 1207 SICK LEAVE | 42,808 | 60,592 | 0 | 0 | 0 | 0.00% |
| 1210 GREIVANCE SETTLEMENT | 16,000 | 0 | 0 | 0 | 0 | 0.00% |
| 1299 OTHER LABOUR COSTS | 0 | 30 | 0 | 0 | 0 | 0.00% |
| 1301 WSIB LEAVE | (333) | (158) | 0 | 0 | 0 | 0.00% |
| 1401 TRAINING & SAFETY | 37,855 | 33,311 | 0 | 0 | 0 | 0.00% |
| 1499 OTHER EMP ALLOWANCES | 1,004 | 686 | 0 | 250 | 250 | 100.00% |
| 1801 FRINGE BENEFITS-FULLTIME | 489,111 | 623,485 | 699,459 | 710,766 | 11,307 | 1.62% |
| 1802 FRINGE BENEFITS-PARTTIME | 3,891 | 10,119 | 15,106 | 15,973 | 867 | 5.74% |
| 1900 CAPITAL WAGES CONTRA | 0 | 0 | (585,371) | (556,108) | 29,263 | 5.00% |
| PERSONNEL TOTAL | 1,887,867 | 2,269,740 | 2,324,694 | 2,342,573 | 17,879 | 0.77% |
| GOODS & SERVICES | | | | | | |
| 2006 ASPHALT - COLD MIX | 491 | 465 | 1,545 | 1,591 | 46 | 2.98% |
| 2007 CONSTRUCTION SUPPLIES | 83 | 77 | 5,500 | 0 | (5,500) | -100.00% |
| 2008 CEMENT | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 2009 METALS | 1,748 | 71 | 2,000 | 2,000 | 0 | 0.00% |
| 2020 SEWER/WATER PIPE & PARTS | 58,713 | 43,689 | 41,200 | 37,703 | (3,497) | -8.49% |
| 2030 GRAVEL | 6,590 | 12,150 | 18,600 | 19,158 | 558 | 3.00% |
| 2055 CHEMICALS | 302,498 | 404,045 | 380,308 | 391,611 | 11,303 | 2.97% |
| 2099 MISC. MATERIALS | 2,130 | 7,883 | 500 | 500 | 0 | 0.00% |
| 2401 GAS FUEL | 40,003 | 44,394 | 40,900 | 44,900 | 4,000 | 9.78% |
| 2405 DIESEL FUEL | 49,871 | 38,886 | 54,500 | 48,100 | (6,400) | -11.74% |
| 2407 COLOURED/DYED DIESEL | 13,254 | 12,920 | 15,850 | 12,750 | (3,100) | -19.56% |
| 2415 LUBRICANTS | 7,085 | 3,374 | 5,500 | 5,500 | 0 | 0.00% |
| 2425 REPAIR PARTS | 72,294 | 70,170 | 50,000 | 50,000 | 0 | 0.00% |
| 2430 MECHANIC SHOP SUPPLIES | 4,428 | 1,564 | 4,000 | 4,000 | 0 | 0.00% |



Executive Report

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| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--|-----------------|------------------------|----------------|------------------|----------|------------|
| 2435 TOOLS | 20,602 | 29,600 | 34,030 | 34,450 | 420 | 1.23% |
| 2440 MAINTENANCE SUPPLIES | 6,919 | 17,952 | 10,000 | 10,000 | 0 | 0.00% |
| 2601 OFFICE SUPPLIES | 4,608 | 2,781 | 3,000 | 3,000 | 0 | 0.00% |
| 2615 JANITORIAL SUPPLIES | 2,990 | 1,187 | 2,000 | 2,000 | 0 | 0.00% |
| 2625 BUILDING MAINT SUPPLIES | 6,923 | 5,902 | 1,650 | 7,150 | 5,500 | 333.33% |
| 2650 CLOTHING / UNIFORM | 9,109 | 9,668 | 13,454 | 12,460 | (994) | -7.39% |
| 2655 SAFETY SUPPLIES | 35,374 | 39,253 | 18,500 | 31,950 | 13,450 | 72.70% |
| 2660 SAFETY BOOT ALLOWANCE | 4,518 | 3,520 | 7,528 | 7,220 | (308) | -4.09% |
| 2699 MISC GENERAL SUPPLIES | 140 | 188 | 500 | 500 | 0 | 0.00% |
| 2701 HYDRO | 425,207 | 420,968 | 421,956 | 421,956 | 0 | 0.00% |
| 2705 NATURAL GAS | 92,860 | 53,403 | 72,637 | 62,314 | (10,323) | -14.21% |
| 2715 WATER | 1,770 | 1,772 | 1,833 | 1,904 | 71 | 3.87% |
| 2720 MUNICIPAL TAXES | 101,417 | 103,482 | 104,459 | 106,586 | 2,127 | 2.04% |
| 2975 LAB TESTING | 25,101 | 18,217 | 14,000 | 14,420 | 420 | 3.00% |
| 2977 LABORATORY CONSUMABLES | 2,642 | 18,164 | 10,000 | 10,300 | 300 | 3.00% |
| 2980 INSTRUMENTATION | 16,027 | 27,237 | 30,000 | 30,000 | 0 | 0.00% |
| 2985 LAB EQUIPMENT | 6,849 | 4,843 | 7,000 | 7,000 | 0 | 0.00% |
| 2987 ELECTRICAL SUPPLIES | 18,611 | 12,986 | 16,000 | 16,000 | 0 | 0.00% |
| 3001 POSTAGE | 1 | 0 | 0 | 0 | 0 | 0.00% |
| 3005 COURIER & DELIVERY | 2,320 | 3,742 | 2,000 | 2,000 | 0 | 0.00% |
| 3007 ONTARIO 1 CALL CENTER | 2,842 | 1,188 | 4,000 | 4,000 | 0 | 0.00% |
| 3010 TELEPHONE | 42,608 | 47,149 | 37,440 | 38,240 | 800 | 2.14% |
| 3014 TELECOMMUNICATIONS | 2,298 | 2,578 | 2,060 | 7,740 | 5,680 | 275.73% |
| 3035 MILEAGE | 3,945 | 2,837 | 3,200 | 3,200 | 0 | 0.00% |
| 3045 CONFERENCES & SEMINARS | 0 | 294 | 0 | 0 | 0 | 0.00% |
| 3055 MEETING COSTS | 1,728 | 1,214 | 500 | 500 | 0 | 0.00% |
| 3060 MEALS | 0 | 256 | 0 | 0 | 0 | 0.00% |
| 3065 MEMBERSHIPS/LICENSES/CERTIFICATIO NS | 5,452 | 3,360 | 4,200 | 5,220 | 1,020 | 24.29% |
| 3070 TRAINING | 26,726 | 20,619 | 19,000 | 22,600 | 3,600 | 18.95% |
| 3089 CONSUMPTION CREDITS | 5,663 | 5,298 | 7,500 | 5,500 | (2,000) | -26.67% |
| 3130 CONSULTANT FEES | 18 | 0 | 0 | 0 | 0 | 0.00% |
| 3170 LEGAL SEARCHES | 0 | 24 | 0 | 0 | 0 | 0.00% |
| 3199 MISC PROFESSIONAL FEES | 624 | 4,665 | 1,290 | 1,290 | 0 | 0.00% |
| 3205 VEHICLE LEASE/RENTAL | 140 | 2,505 | 5,000 | 5,000 | 0 | 0.00% |
| 3299 MISC LEASES & RENTS | 436 | 0 | 0 | 0 | 0 | 0.00% |
| 3301 RADIO MAINTENANCE | 153 | 51 | 0 | 0 | 0 | 0.00% |



Executive Report

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| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|---------------------------------------|-----------------|------------------------|----------------|------------------|----------|------------|
| 3305 BUILDING MAINTENANCE | 868 | 454 | 0 | 0 | 0 | 0.00% |
| 3340 SOFTWARE MAINTENANCE | 42,788 | 93,430 | 42,830 | 44,773 | 1,943 | 4.54% |
| 3350 DRY CLEANING/LAUNDERING | 1,114 | 120 | 1,000 | 1,000 | 0 | 0.00% |
| 3412 INTERNET FEES | 305 | 220 | 1,500 | 0 | (1,500) | -100.00% |
| 3425 CONSTRUCTION CONTRACT | 44,733 | 56,181 | 65,140 | 42,081 | (23,059) | -35.40% |
| 3426 PATCHING | 206,800 | 181,307 | 310,943 | 317,271 | 6,328 | 2.04% |
| 3427 HYDROSEEDING | 8,245 | 7,555 | 24,923 | 25,670 | 747 | 3.00% |
| 3428 CONCRETE RESTORATION | 7,642 | 4,302 | 10,300 | 10,609 | 309 | 3.00% |
| 3455 SECURITY SERVICES | 1,212 | 1,081 | 0 | 0 | 0 | 0.00% |
| 3480 CLEANING CONTRACT | 9,730 | 10,507 | 10,200 | 10,800 | 600 | 5.88% |
| 3489 CONTRACT/OUTSIDE SERVICES | 58,561 | 61,550 | 32,800 | 32,800 | 0 | 0.00% |
| 3499 MISC CONTRACTS | 0 | 234 | 0 | 0 | 0 | 0.00% |
| 3601 INSURANCE PREMIUMS | 336,051 | 373,209 | 360,650 | 416,809 | 56,159 | 15.57% |
| 3969 SLUDGE DISPOSAL | 177,760 | 252,303 | 200,000 | 204,500 | 4,500 | 2.25% |
| GOODS & SERVICES TOTAL | 2,331,618 | 2,549,044 | 2,536,426 | 2,599,626 | 63,200 | 2.49% |
| FINANCIAL EXPENSES | | | | | | |
| 4015 DEBENTURE PRINCIPAL | 1,232,457 | 1,232,457 | 1,232,457 | 1,697,808 | 465,351 | 37.76% |
| 4020 DEBENTURE INTEREST | 205,380 | 171,717 | 171,717 | 335,693 | 163,976 | 95.49% |
| FINANCIAL EXPENSES TOTAL | 1,437,837 | 1,404,174 | 1,404,174 | 2,033,501 | 629,327 | 44.82% |
| CAPITAL/RESERVE TRANSACTIONS | | | | | | |
| 5015 OFFICE FURNITURE & EQUIP | 0 | 5,064 | 500 | 500 | 0 | 0.00% |
| 5101 CAPITAL LEVY | 5,325,182 | 5,965,667 | 5,965,667 | 6,012,755 | 47,088 | 0.79% |
| 5115 TRANSFER TO RESERVE FUND | 296,452 | 0 | 0 | 0 | 0 | 0.00% |
| CAPITAL/RESERVE TRANSACTIONS TOTAL | 5,621,634 | 5,970,731 | 5,966,167 | 6,013,255 | 47,088 | 0.79% |
| INTERNAL TRANSFERS | | | | | | |
| 7001 VEH & EQUIPMENT USAGE FEE | 369,976 | 439,916 | 437,916 | 513,928 | 76,012 | 17.36% |
| 7010 ADMINISTRATION & OVERHEAD | 886,066 | 950,218 | 950,218 | 1,011,157 | 60,939 | 6.41% |
| 7050 FLEET CHARGEBACK CHARGES | 0 | 277 | 1,500 | 1,500 | 0 | 0.00% |
| INTERNAL TRANSFERS TOTAL | 1,256,042 | 1,390,411 | 1,389,634 | 1,526,585 | 136,951 | 9.86% |
| EXPENSE TOTAL | 12,534,998 | 13,584,100 | 13,621,095 | 14,515,540 | 894,445 | 6.57% |
| REVENUE | | | | | | |
| 0180 SEWER SURCHARGE | 12,293,841 | 13,046,925 | 0 | 0 | 0 | 0.00% |
| 0431 PENALTIES/WATER ACCOUNTS | 17,758 | 18,987 | 25,000 | 30,000 | 5,000 | 20.00% |
| 0456 SALE OF SCRAP METALS | 7,137 | 0 | 4,000 | 4,000 | 0 | 0.00% |
| 0470 TSF FROM RESERVE FUND | 0 | 0 | 450,000 | 450,000 | 0 | 0.00% |
| 0472 REIMB - CUPE BENEFITS | 454 | 0 | 0 | 0 | 0 | 0.00% |
| 0476 REIMBURSEMENT-CUPE WAGES | 1,107 | 0 | 0 | 0 | 0 | 0.00% |



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| | 2023 Actuals | 2024 Actuals YTD | 2024 Budget | 2025 Approved | Variance | Variance % |
|--------------------------------|-------------------|------------------------|-------------------|-------------------|----------------|--------------|
| 0479 REIMBURSEMENTS | 182 | 0 | 0 | 0 | 0 | 0.00% |
| 0480 SUNDRY REVENUE | 16,891 | 0 | 0 | 0 | 0 | 0.00% |
| 0607 FEDNOR GRANT | 15,885 | 0 | 17,500 | 4,375 | (13,125) | -75.00% |
| 0621 SUMMER STUD PROG GRANT | 0 | 5,380 | 0 | 0 | 0 | 0.00% |
| 0873 SANITARY SEWER CONNECTION | 13,454 | 10,290 | 12,500 | 12,500 | 0 | 0.00% |
| 0874 SEWER RODDINGS | 16,711 | 23,173 | 20,000 | 20,000 | 0 | 0.00% |
| 0899 OTHER SERVICE CHARGES | 2,840 | 5,958 | 15,000 | 15,000 | 0 | 0.00% |
| 0985 SEPTAGE TREATMENT | 148,734 | 181,907 | 175,000 | 200,000 | 25,000 | 14.29% |
| REVENUE TOTAL | 12,534,994 | 13,292,620 | 719,000 | 735,875 | 16,875 | 2.35% |
| GRAND TOTAL: | 4 | 291,480 | 12,902,095 | 13,779,665 | 877,570 | 6.80% |