



**CITY OF NORTH BAY**

**2023**

**WATER &**

**WASTEWATER**

**OPERATING BUDGET**



## City of North Bay Report to Council

Report No: CORP-2023-012

Date: December 19, 2022

Originator: Laura Boissonneault

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 2023 Water Wastewater Operating Budget

Closed Session: yes  no

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### Recommendation

1. That Council receive the City of North Bay's 2023 Water and Wastewater Operating Budget as set out in Report to Council CORP 2023-12 dated December 19, 2022 from Laura Boissonneault.
2. That Report to Council CORP 2023-12 be referred to a Special Committee Meeting to be held on January 4<sup>th</sup>, 2023.

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### Background

Water and Wastewater management team members met with the Chief Administrative Officer, the Chief Financial Officer, and finance staff to review the Preliminary Water & Wastewater Operating Budget submissions. The proposed 2023 Water & Wastewater Operating Budget is attached to this report as Appendix A.

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### 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 utilized to determine 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 preliminary 2023 Water & Wastewater Operating Budget to ensure that the drinking water system remains financially viable.

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## 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.

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## Options Analysis

**Budget Guidelines** – The 2023 Water & Wastewater Operating Budget was prepared with the following guidelines:

**Service Delivery** – The budget was prepared with Management’s projections and cost estimates to deliver existing service levels to the 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 requests for 2023.

**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 that came into effect
- Historical trends and expected future operational requirements

**Utility Costs** – Budget estimates take into consideration the prior year’s data and projected demands. Calculations include such items as the benefit of energy efficiencies gained through capital investments and enhanced education programs to improve energy conservation. Historical trends and anticipated rates are used to project utility costs. Natural Gas rates have continued to increase since January 2021 (i.e., \$0.13/m<sup>3</sup> to current \$0.31/m<sup>3</sup>). Natural Gas budgets were set with projections plus an 8.3% increase over 2022 (3-year average). Conservatively, Hydro budget lines were set at 2022 projections. Repairs and maintenance made in the last few years are assisting in overall utility savings.

**Fuel** – The fuel budget was set based on expected usage at an estimated weighted average rate of \$1.748 per litre (2022 6-month average) plus the increase in carbon tax in April of 2023 at \$0.0326 per litre. The estimated overall weighted average fuel rate totals \$1.78 per litre (\$1.08 per litre – 2022). Under the terms of the current contract, the City pays pricing based on the Ultramar Daily Toronto Rack Rate. The budgeted fuel rates exclude the provincial fuel taxes of \$0.057 (Reg) and \$0.053 cents (Diesel) per litre which was deferred by the provincial government in 2022 and now it is anticipated that the deferral will be extended until December 31, 2023.

**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 1<sup>st</sup>, group benefit rates increased by 7.1%. The new rates have been reflected in the enclosed budget.

**Insurance** – At the time of establishing the 2023 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 2023 is known and the increase 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 levy.

In accordance with the City's policy, a 2% increase over the prior year's budgeted water and wastewater revenue has been included in the proposed budget to support the on-going capital levy, debenture principal and interest payments in the amount of \$485,185.

The City's policy also includes an annual increase for inflation. Over the last several years, the inflationary component was removed from the calculation as it was not required to balance the 10 year Capital Budget. However, due to significant inflationary pressures experienced in 2022, it is recommended that the inflationary component be phased back into the capital levy calculation in order to ensure that there is sufficient funding available to support the long-term capital budget. Staff is recommending to phase the CPI adjustment back into the capital levy calculation in 2023 at a rate of 50% of the calculated amount; followed by 75% in 2024 and 100% in 2025. This results in an increase of \$260,851 in 2023. The implementation of the City's Asset Management Plan is ongoing and a review of the Long-Term Capital Funding Policy will be completed and recommendations will be brought forward once this work is completed.

**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 any projected 2022 year-end transfers) are as follows:

- Water Operating Reserve Fund (#99576R) - \$1,554,877
- Sanitary Sewer Operating Reserve Fund (#99577R) - \$1,385,173

As per the City’s Reserve Policy, the Water and Wastewater Stabilization Reserve target is 10% to 15% of budgeted expenditures. Accordingly, with 2023 gross water operating budgeted expenditures of \$14.5 million, the water operating reserve should ideally be in the range of approximately \$1.45 million to \$2.18 million. Based on 2023 gross Wastewater Operating Budgeted expenditures of approximately \$13.4 million, the Sanitary Sewer Operating Reserve should be in the range of \$1.34 million to \$2.01 million. Currently, reserves are within range of the City’s reserve target policy (before any 2022 year-end transfers).

A separate reserve, ‘Water Treatment Surcharge’, Reserve No. 99580R, was established with surplus funds from the original Water Treatment Capital Project No. 2592WS and was intended to be applied against the principal and interest on debt issued for the Water Treatment Facility. A reserve transfer in the amount of \$504,712 is budgeted within the 2023 Water and Wastewater Operating Budget. The balance in this Reserve as at the date of this report is \$2,457,483 which includes the 2022 budgeted transfer to operations.

In 2021, Council approved a reserve transfer from the Wastewater Capital Reserve in order to provide relief to residents during the pandemic. The transfer is being phased out and is recommended to decrease to \$75,000 in 2023 (2021 - \$300,000; 2022 - \$150,000).

**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 2023 Water Wastewater rates. The calculated rates will be presented to Council through Report to Council CORP 2023-9.

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### **Recommended Option**

1. That Council receive the City of North Bay’s 2023 Water and Wastewater Operating Budget as set out in Report to Council CORP 2023-12 dated December 19, 2022 from Laura Boissonneault.
2. That Report to Council CORP 2023-12 be referred to a Special Committee Meeting to be held on January 4<sup>th</sup>, 2023.

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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 Domenic Schiavone  
Title: Director Public Works and Parks

Name David Euler, P.Eng., PMP  
Title: Chief Administrative Officer

Attachments: Appendix A – 2023 Water Wastewater Operating Budget

Personnel designated for continuance:  
Margaret Karpenko, CPA, CMA  
Chief Financial Officer /Treasurer



# Water and Wastewater Operating Budget Summary

*Budget Year: 2023*

*YTD End Date: December 2022*

*Execution Date: December 19, 2022*

	2021 Actuals	2022 Actuals YTD *	2022 Budget	2023 Council Review	Variance Increase/(Decrease)	Change %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(2,542,322)	(1,490,094)	9,259,667	9,736,941	477,274	5.15 %
SANITARY SEWER PLANT	2,542,322	2,344,657	2,329,273	2,741,604	412,331	17.70 %
<b>Total Wastewater System:</b>	<b>0</b>	<b>854,563</b>	<b>11,588,940</b>	<b>12,478,545</b>	<b>889,605</b>	<b>7.68 %</b>
<b>Water System</b>						
WATER DISTRIBUTION	(2,085,662)	(818,709)	10,605,417	10,846,825	241,408	2.28 %
WATER PLANT	2,085,662	2,130,473	2,064,891	2,274,570	209,679	10.15 %
<b>Total Water System:</b>	<b>0</b>	<b>1,311,764</b>	<b>12,670,308</b>	<b>13,121,395</b>	<b>451,087</b>	<b>3.56 %</b>
<b>Water and Wastewater Total:</b>	<b>0</b>	<b>2,166,327</b>	<b>24,259,248</b>	<b>25,599,940</b>	<b>1,340,692</b>	<b>5.53 %</b>

\* 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**

**Water and Wastewater Operating Budget  
Summary**

*Budget Year: 2023*

	2022 Budget	2023 Council Review	Variance Increase / (Decrease)	Change %
<b>Total Levy As Submitted in CORP 2023-012</b>	<b>24,259,248</b>	<b>25,599,940</b>	<b>1,340,692</b>	<b>5.53%</b>
<b>Committee Meeting Changes:</b>				
Increase reserve transfer to fund capital levy increase		(619,600)		
<b>Levy Change After Committee Changes</b>		<b>24,980,340</b>	<b>721,092</b>	<b>2.97%</b>





**Council Meeting**

**Resolution Number** 2023-23  
**Title:** 2023 Water and Wastewater Operating Budget  
**Date:** Tuesday, January 17, 2023

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**Infrastructure and Operations Committee Report No. 2023-01**

January 17, 2023  
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 2023-01 and recommends:

That

1. Council approve the 2023 Water and Wastewater Operating Budget in the net amount of \$24,980,340 as per attached Appendix "A."

All of which is respectfully submitted.

**Carried**

**Karen McIsaac**  
Digitally signed by: Karen McIsaac  
DN: CN = Karen McIsaac email = karen.mcisaac@northbay.ca C = CA  
Date: 2023.01.18 11:15:29 -05'00'

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Karen McIsaac, City Clerk

# Water and Wastewater Operating Budget Summary



*Budget Year: 2023*

*YTD End Date: December 2022*

*Execution Date: January 10, 2023*

	2021 Actuals	2022 Actuals YTD *	2022 Budget	2023 Approved	Variance Increase/ (Decrease)	Change %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(2,542,322)	(1,436,050)	9,259,667	9,427,141	167,474	1.81 %
SANITARY SEWER PLANT	2,542,322	2,397,694	2,329,273	2,741,604	412,331	17.70 %
<b>Total Wastewater System:</b>	<b>0</b>	<b>961,644</b>	<b>11,588,940</b>	<b>12,168,745</b>	<b>579,805</b>	<b>5.00 %</b>
<b>Water System</b>						
WATER DISTRIBUTION	(2,085,662)	(658,847)	10,605,417	10,537,025	(68,392)	-0.64 %
WATER PLANT	2,085,662	2,139,127	2,064,891	2,274,570	209,679	10.15 %
<b>Total Water System:</b>	<b>0</b>	<b>1,480,280</b>	<b>12,670,308</b>	<b>12,811,595</b>	<b>141,287</b>	<b>1.12 %</b>
<b>Water and Wastewater Total:</b>	<b>0</b>	<b>2,441,924</b>	<b>24,259,248</b>	<b>24,980,340</b>	<b>721,092</b>	<b>2.97 %</b>

\* 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-2023-009

Date: December 15, 2022

Originator: Margaret Karpenko

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 2023 Preliminary Water and Wastewater Calculated Rates

Closed Session: yes  no

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### Recommendation

1. That Council receive Report to Council CORP 2023 -009, 2023 Preliminary Water and Wastewater Calculated Rates dated December 15, 2022 from Margaret Karpenko; and
2. That Council hold a public meeting on January 10, 2023 with respect to Water and, Wastewater calculated Rates as per Appendix A to Report to Council CORP 2023-009.

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### Background

User rates are calculated on a full cost recovery model based on consumption and meter size. The 2023 rates are based on the expenditures contained within the preliminary 2023 Water and Wastewater Operating Budget as per Report to Council No. CORP 2023-012. 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.

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### 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 2023 it is anticipated that the City will bill 16,783 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 16,643 connections.
- The water and wastewater general operation and maintenance costs used in the rate calculations are based on the 2023 Water & Wastewater Operating Budget as submitted in Report to Council CORP 2023-012. The total net budget for the Water System is projected to be approximately \$13.1 million and the total net budget for the Wastewater System is approximately \$12.5 million.
- Average residential consumption remained in the range of 13 to 14 cubic meters per month during 2022. 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 2023 rates have been calculated using residential consumption over the last 4 years of 2.6 million cubic meters.
- ICI (Industrial, Commercial, and Institutional) customers continued to be impacted by COVID-19 re-opening restrictions during January of 2022. The rates have been calculated using a projected total consumption cumulative average of 1.8 million cubic meters.
- According to the 2022 BMA Study, North Bay ranks 4<sup>th</sup> lowest in total water/wastewater rate costs among the 10 northern municipalities that participated. The yearly residential water/wastewater costs for the consumption of 200 cubic meters (m<sup>3</sup>) of water (16<sup>m<sup>3</sup></sup> per month) in North Bay was \$1,135. This was \$201 less than the average for northern communities and \$102 less than the Ontario average. Below is a table outlining the 2020 BMA study for the five large Northern Municipalities.

<b>City</b>	<b>Annual Water &amp; Wastewater Cost (200 m<sup>3</sup> annual consumption)</b>
Greater Sudbury	\$1,470
Thunder Bay	\$1,315
North Bay	\$1,135
Timmins	\$1,032
Sault St. Marie	\$957

- At the time of writing this report, \$89,330 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 2023 Budget Timelines as per Report to Council CORP 2022-117, the 2023 Water and Wastewater Rates are proposed to be approved in January and come into effect on January 1, 2023 so that no annualization is required.

Further changes to the by-law are recommended:

Currently the by-law provides for a Property Owner to make applications that notice of the account shall be given to a tenant of the Property Owner. Challenges occur when the tenant does not pay the water bills and they are transferred to taxes. Although Landlords are notified of non-payment, this process is inefficient. The recommendation is to grandfather any applications currently in place and not enter into any further arrangements.

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### **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.

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### **Options Analysis**

The rate structure for variable and fixed components is billed at 50% fixed / 50% variable. A sensitivity analysis of a 1% shift between fixed and variable demonstrates that a percentage increase in the variable rate would result in an approximate impact of a \$0.03 increase per cubic meter in the variable rate and a \$0.52 decrease in the fixed rate for residential customers. The fixed rate reduction will increase for larger meters. Generally, the sensitivity analysis reveals that sectors such as tourism providers, commercial operations, non-for profit and community partners are still attempting to recover from COVID-19 related restrictions and shifting economy which is affecting consumer behaviour. As such, a shift in the fixed/variable split will have an even larger impact to their overall operations. It is also important to note that these sectors represent some of the City's largest consumers.

The Water and Wastewater reserves are within range of the City's reserve

target policy (before any 2022 year-end transfers) as explained in Report to Council No. CORP 2023-012. Increasing the variable component would put more risk on the City should either consumption behaviours change, or weather conditions continue to vary significantly. Therefore, staff is recommending that the fixed / variable weighting remains with the 50% / 50% model.

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### **Recommended Option**

1. That Council receive Report to Council CORP 2023 -009, 2023 Preliminary Water and Wastewater Calculated Rates dated December 15, 2022 from Margaret Karpenko; and
2. That Council hold a public meeting on January 10, 2023 with respect to the calculated rates for Water, Wastewater Rates as per Appendix A to Report to Council CORP 2023-009.

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Respectfully submitted,

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

### **We concur with this report and recommendation**

Name Domenic Schiavone  
Title: Director Public Works and Parks

Name David Euler, P.Eng., PMP  
Title: Chief Administrative Officer

Personnel designated for continuance:  
Margaret Karpenko  
Chief Financial Officer / Treasurer

Attachments: Appendix A 2023 Preliminary Water & Wastewater Rates  
Appendix B Sample Invoice

**Appendix A**

50.0%	Fixed
50.0%	Variable

**2023  
Recommended  
50% Fixed, 50%**

<b>Monthly Fixed Rate</b>	<b>2022 Approved</b>	<b>Variable</b>	<b>Difference</b>
Meter Size			
5/8X3/4	25.73	26.42	0.69
5/8 INCH	25.73	26.42	0.69
3/4 INCH	25.73	26.42	0.69
1 INCH	66.90	68.69	1.79
1.5 INCH	133.80	137.39	3.59
2 INCH	213.56	219.29	5.73
3 INCH	427.12	438.58	11.46
4 INCH	666.41	684.30	17.89
6 INCH	1,332.82	1,368.60	35.78

<b>Variable Rate</b>	\$ 1.42	\$ 1.48	\$ 0.06
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<b>Wastewater Surcharge</b>	91.47%	96.35%	4.88%
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**APPENDIX B**

**2022 Approved Rates**

Basic Customer Bill with Water and Sanitary usage

Fixed / Variable Split:

Fixed	Variable
50%	50%

	Monthly Consumption (m3)		
	14 m3	16 m3	20 m3
Fixed rate	\$ 25.73	\$ 25.73	\$ 25.73
Variable	\$ 1.42	\$ 19.88	\$ 22.72
Water cost	\$ 45.61	\$ 48.45	\$ 54.13
Wastewater Rate Filtration Plant	91.47% \$ 41.72	\$ 44.32	\$ 49.51
<b>Total Monthly Invoice</b>	<b>\$ 87.33</b>	<b>\$ 92.77</b>	<b>\$ 103.64</b>
<b>Total Yearly Fixed and Variable</b>	<b>\$ 1,047.96</b>	<b>\$ 1,113.24</b>	<b>\$ 1,243.68</b>

**2023 Preliminary Rates**

Basic Customer Bill with Water and Sanitary usage

Fixed / Variable Split:

Fixed	Variable
50%	50%

	Monthly Consumption (m3)		
	14 m3	16 m3	20 m3
Fixed rate	\$ 26.42	\$ 26.42	\$ 26.42
Variable	\$ 1.48	\$ 20.72	\$ 23.68
Water cost	\$ 47.14	\$ 50.10	\$ 56.02
Wastewater Rate Filtration Plant	96.35% \$ 45.42	\$ 48.27	\$ 53.98
<b>Total Monthly Invoice</b>	<b>\$ 92.56</b>	<b>\$ 98.37</b>	<b>\$ 110.00</b>
Monthly Dollar Change	\$ 5.23	\$ 5.60	\$ 6.36
Percentage Change	5.98%	6.03%	6.13%
<b>Total Yearly Fixed and Variable</b>	<b>\$ 1,110.72</b>	<b>\$ 1,180.44</b>	<b>\$ 1,320.00</b>





## City of North Bay Supplemental Report to Council

Report No: CORP-2023-020

Date: January 9, 2023

Originator: Margaret Karpenko

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 2023 Water and Wastewater Calculated Rates

Closed Session: yes  no

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### Recommendation

That the revised 2023 Water and Wastewater Calculated Rates as outlined in Report to Council CORP 2023-020 be received by the General Government Committee.

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### Background

Preliminary Water and Wastewater rates were calculated and presented to Council through Report to Council CORP 2023-009. These rates were calculated based on an Operating Budget increase of 5.53%.

Special Committee Meetings were held on January 4<sup>th</sup> and 9<sup>th</sup>, 2023 during which the 2023 Water and Wastewater Operating Budget was reduced by \$619,600 by utilizing additional capital reserves. It was also recommended that staff undertake a review of the 50% Fixed / 50% Variable methodology in advance of the 2024 budget process with the objective of reviewing the impact of a shift to increase the variable component and reduce the fixed rate component. The results of the review will be brought forward to Council for consideration in mid-2023.

Water and Wastewater Rates are calculated based on a full cost recovery model which means that the rates are calculated so that sufficient revenues are generated to meet the net operating expenses. Since the rates are a function of the net operating budget, new rates have been calculated in order to reflect the recommended change to the 2023 Water and Wastewater Operating Budget.

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### Financial/Legal Implications

See Options/Analysis for Financial Implications.

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### **Corporate Strategic Plan**

- Natural North and Near
- Economic Prosperity
- Affordable Balanced Growth
- Spirited Safe Community
- 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.

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### **Options Analysis**

The 2023 Water and Wastewater Calculated Rates presented in Appendix A are based on a 50% Fixed / 50% Variable methodology. It is recommended that the rates become effective January 1, 2023.

The net budget is broken down as follows:

Net Budget for the Water System is \$12.81m

Net Budget for the Wastewater System is \$12.17m

In order to calculate the rates in Appendix A to this report, administration was required to make predictions regarding future consumption patterns. It is important to recognize that the City will continue to experience changes in consumption patterns based on seasonal trends, changing weather patterns and conservation initiatives undertaken by customers. Deviations between actual consumption and projected consumption will be monitored throughout the fiscal year and any significant changes will be communicated to Council. As per CORP 2023-009 total consumption is estimated as follows:

- Average residential consumption over the last 4 years of 2.6 million cubic meters; and
- ICI (Industrial, Commercial, and Institutional) projected total consumption based on cumulative average of 1.8 million cubic meters.

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### **Recommended Option**

That the revised 2023 Water and Wastewater calculated rates as outlined in Report to Council CORP 2023-20 be received by the General Government Committee.

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Respectfully submitted,

Name: Margaret Karpenko, CPA, CMA

Title: Director, Financial Services / Deputy Treasurer

**I concur with this report and recommendation**

Name John Severino, P.Eng., MBA

Title: Interim Chief Administrative Officer

Personnel designated for continuance:

Margaret Karpenko, CPA, CMA

Chief Financial Officer /Treasurer

**Appendix A**

50.0%	Fixed
50.0%	Variable

**2023  
Recommended  
50% Fixed, 50%**

<b>Monthly Fixed Rate</b>	<b>2022 Approved</b>	<b>Variable</b>	<b>Difference</b>
Meter Size			
5/8X3/4	25.73	25.80	0.07
5/8 INCH	25.73	25.80	0.07
3/4 INCH	25.73	25.80	0.07
1 INCH	66.90	67.07	0.17
1.5 INCH	133.80	134.14	0.34
2 INCH	213.56	214.11	0.55
3 INCH	427.12	428.23	1.11
4 INCH	666.41	668.14	1.73
6 INCH	1,332.82	1,336.28	3.46

<b>Variable Rate</b>	\$	1.42	\$	1.44	\$	0.02
<b>Wastewater Surcharge</b>		91.47%		96.23%		4.88%

**APPENDIX B**

**2022 Approved Rates**

Basic Customer Bill with Water and Sanitary usage

Fixed / Variable Split:

<u>Fixed</u>	<u>Variable</u>
50%	50%

	<b>Monthly Consumption (m3)</b>		
	<b>14</b>	<b>16</b>	<b>20</b>
	<i>m3</i>	<i>m3</i>	<i>m3</i>
Fixed rate	\$ 25.73	\$ 25.73	\$ 25.73
Variable	\$ 1.42	\$ 19.88	\$ 22.72
Water cost	\$ 45.61	\$ 48.45	\$ 54.13
Wastewater Rate Filtration Plant	91.47% \$ 41.72	\$ 44.32	\$ 49.51
<b>Total Monthly Invoice</b>	<b>\$ 87.33</b>	<b>\$ 92.77</b>	<b>\$ 103.64</b>
<b>Total Yearly Fixed and Variable</b>	<b>\$ 1,047.96</b>	<b>\$ 1,113.24</b>	<b>\$ 1,243.68</b>

**2023 Preliminary Rates**

Basic Customer Bill with Water and Sanitary usage

Fixed / Variable Split:

<u>Fixed</u>	<u>Variable</u>
50%	50%

	<b>Monthly Consumption (m3)</b>		
	<b>14</b>	<b>16</b>	<b>20</b>
	<i>m3</i>	<i>m3</i>	<i>m3</i>
Fixed rate	\$ 25.80	\$ 25.80	\$ 25.80
Variable	\$ 1.44	\$ 20.16	\$ 23.04
Water cost	\$ 45.96	\$ 48.84	\$ 54.60
Wastewater Rate Filtration Plant	96.23% \$ 44.23	\$ 47.00	\$ 52.54
<b>Total Monthly Invoice</b>	<b>\$ 90.19</b>	<b>\$ 95.84</b>	<b>\$ 107.14</b>
Monthly Dollar Change	\$ 2.86	\$ 3.07	\$ 3.50
Percentage Change	3.27%	3.31%	3.38%
<b>Total Yearly Fixed and Variable</b>	<b>\$ 1,082.28</b>	<b>\$ 1,150.08</b>	<b>\$ 1,285.68</b>



**Council Meeting**

**Resolution Number** 2023-24  
**Title:** 2023 Water and Wastewater Rates  
**Date:** Tuesday, January 17, 2023

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**General Government Committee Report No. 2023-01**

January 17, 2023

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

Your Worship and Councillors:

The General Government Committee presents Report No. 2023-01 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 per Appendix “A” to Report to Council CORP 2023-020, be approved by Council effective January 1st, 2023, and that a by-law be presented to Council for three (3) readings on January 17th, 2023;
3. staff be directed to undertake a review of the 50% Fixed / 50% Variable methodology in advance of the 2024 budget process with the objective of reviewing the impact of a shift to increase the variable component and reduce the fixed rate component and that the results be brought forward to Council for consideration in mid-2023; and

4. 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*

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Karen McIsaac, City Clerk



**BUDGET INFORMATION**

**2023**

**WATER & WASTEWATER**

**OPERATING BUDGET**



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## Business Unit Overview - 2023 Budget

### Water & Wastewater

#### 2023 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 **\$721,092** or **2.97%** over 2022 budgets are as follows:

- **Personnel Costs – \$301,212** - Anticipated contractual salary and benefits increases total \$301,212 for 2023. 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.

Benefits include items such as Employment Insurance, Canada Pension Plan, WSIB, OMERS, EHT, LTD, Life, AD&D, dental and major medical. Effective November 1<sup>st</sup>, group benefit rates increased by 7.1%. The new rates have been reflected in the enclosed budget.

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 Wastewater Operating Budget requirements. See line #0460.

- **Capital Funding (Capital Levy, Debenture Principal and Interest) - \$746,036** – 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, debenture principal and interest payments in the amount of \$485,185.

The City's Long Term Capital Funding Policy also includes an annual increase for inflation to ensure sufficient funding over the 10-year Capital Plan. The plan's allowance for inflation in 2023 is computed to be \$260,851 (50% of policy requirement). No inflationary factor was included for the past several years; however, staff recommended phasing the CPI adjustment back into the calculation commencing in 2023 at a rate of 50% followed by increases to 75% and 100% in 2024 and 2025 respectfully. Temporary reserve transfers are approved to assist with the phase-in and partially offset the increase to the operating budget.

Additionally, principal and interest on the Water Treatment Plant loan is funded by a transfer from the Water Treatment Surcharge Reserve. Interest has decreased by (\$11,520) in 2023.

- **Economic Pressures on Goods & Services – Est. \$250,000 +/-** – Due to the current economic status of the country with historic inflation and other industry issues, the City has realized supply chain disruptions and price increases in goods and services (i.e. chemicals, supplies, materials and contracts). Various line items are affected and reflected in the presented budget.

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- **Fuel - \$127,334** - The fuel budget was set based on expected usage at an estimated weighted average rate of \$1.748 per litre (2022 6-month average) plus the increase in carbon tax in April of 2023 at \$0.0326 per litre. The estimated overall weighted average fuel rate totals \$1.78 per litre.
  - **Insurance – \$100,664** - At the time of establishing the 2023 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 2023 is known and the increase is applicable to the remaining 8 months.
  - **Utility Savings – (\$61,682)** - Historical trends and anticipated rates are used to project utility costs. Natural Gas budgets were set with projections plus an 8.3% increase over 2022 (3-year average). Hydro budget lines were set at 2022 projections. Repairs and maintenance made in the last few years are assisting in overall Hydro savings.
  - **Septage Treatment – (\$100,000)** – Septage Treatment User fees proposed for 2023 have been revised to reflect full cost recovery and increased revenues are anticipated for 2023.
  - **Transfer from Capital – (\$283,900)** - This increase in revenues reflects anticipated personnel costs that will be transferred/allocated to next year’s capital projects. This change also includes the Water/Sewer Construction Manager to be fully recoverable from capital throughout the full year.
  - **Reserve Transfers – (\$663,480)** – In 2021, \$300,000 was approved in funding from the Wastewater Capital Reserve to assist in minimizing the budget impact on users and to provide some relief during the pandemic. This reserve transfer is to be phased out and as such the budget was reduced to \$150,000 in 2022 and \$75,000 for 2023.

As per the aforementioned phase-in of the CPI inflation adjustment in the Capital Funding calculation, (\$130,400) is to be transferred from reserves to support the 2023 Capital Budget requirements.

At the January 9<sup>th</sup> Water and Wastewater Operating Budget Special Committee meeting, an additional transfer of (\$619,600) from capital reserves to operations was approved to offset the budget increase from the Capital Funding Policy and to support ratepayers in the current economic conditions.

Additionally, a separate reserve, ‘Water Treatment Surcharge’, Reserve No. 99580R, was established to fund all remaining annual principal and interest payments on the Water Treatment Plant loan. A reserve transfer in the amount of \$504,712 (\$516,232 – 2022) is budgeted within the 2023 Water and Wastewater Operating Budget to offset annual principal and interest payments.

**Service Level Changes (SLC):**

- None presented



# Water and Wastewater Operating Budget Summary

*Budget Year: 2023*

*YTD End Date: December 2022*

*Execution Date: March 28, 2023*

	2021 Actuals	2022 Actuals YTD *	2022 Budget	2023 Approved	Variance Increase/ (Decrease)	Change %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(2,542,322)	(2,234,570)	9,259,667	9,427,141	167,474	1.81 %
SANITARY SEWER PLANT	2,542,322	2,417,632	2,329,273	2,741,604	412,331	17.70 %
<b>Total Wastewater System:</b>	<b>0</b>	<b>183,062</b>	<b>11,588,940</b>	<b>12,168,745</b>	<b>579,805</b>	<b>5.00 %</b>
<b>Water System</b>						
WATER DISTRIBUTION	(2,085,662)	(1,935,967)	10,605,417	10,537,025	(68,392)	-0.64 %
WATER PLANT	2,085,662	2,224,384	2,064,891	2,274,570	209,679	10.15 %
<b>Total Water System:</b>	<b>0</b>	<b>288,417</b>	<b>12,670,308</b>	<b>12,811,595</b>	<b>141,287</b>	<b>1.12 %</b>
<b>Water and Wastewater Total:</b>	<b>0</b>	<b>471,479</b>	<b>24,259,248</b>	<b>24,980,340</b>	<b>721,092</b>	<b>2.97 %</b>

\* Actuals subject to year-end adjustments and accrual

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

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## Activity Summary Overview - 2023 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, including mains, valves, hydrants, and services contains approximately 15,500 service connections, approximately 304 kilometers of water main and 2,500 valves.

In 2021, the department repaired 41 broken water mains and 58 service leaks. As of December 31<sup>st</sup>, 2022, staff had repaired 49 broken water mains and 86 service leaks. In addition to repairs, the major duties 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 including sanitary mains, 17 lift stations, manholes, force mains, and services contain approximately 270 kilometers of sanitary main, 15,000 services and 3,500 sanitary maintenance holes.

In 2021, the department serviced 38 sanitary main back-ups and 52 sanitary service back-ups. As of December 31<sup>st</sup>, 2022, staff had attended to 23 sanitary main back-ups and 56 sanitary service back-ups.

Other major duties 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.

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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 m<sup>3</sup>/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 duties 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.

<b>Water and Wastewater Positions</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
Senior Facilities & Env. Engineer	0.67	0.67
Maintenance Manager	1.00	1.00
Operations Supervisor, Water & Wastewater Facilities	1.00	1.00
WWTP Clerk	1.00	1.00
WWF Operator In Training	1.00	1.00
WWF Operator 1	3.00	3.00
WWF Scada Tech*	1.00	2.00
WWF Industrial Millwright	3.00	3.00
WWF Operator II	1.00	1.00
WWF / D&C Operator I	2.00	2.00
WWF Scada Electrician	1.00	1.00
City Engineer	0.40	0.40
Director of Public Works	0.45	0.45
Manager of Operations, Water and Wastewater	0.90	0.90
Supervisor, Linear Operations*	2.70	2.70
Supervisor Summer Construction *	0.48	0.48
Capital Project Coordinator*	1.00	1.00

<b>Water and Wastewater Positions</b>	<b>2022 FTE</b>	<b>2023 FTE</b>
Chargehand*	6.30	5.40
Operator 1*	16.62	17.67
Loader Backhoe Excavator	0.45	0.45
Certified Sewer Cleaner/Flusher	2.70	2.70
Mechanic (Lift Stations)	1.00	0.00
Truck Driver	0.90	0.90
Heavy Equipment Operator*	3.60	2.70
Clerk	0.90	0.90
Students *	3.41	3.41
Water Meter Clerk	2.00	2.00
Administrative Supervisor	0.45	0.45
Engineering Tech I*	1.00	1.00
Field Tech 1 – Public Works*	0.00	0.90
Public Works Intern*♦	0.00	1.00
Operator 1 – Water Meter Maintenance	1.00	1.00
<b>Totals</b>	<b>61.93</b>	<b>63.08</b>

**Note:**\* Of the total Facility Plants, (1) Scada Technician is allocated to capital as approved in prior years.  
Of the total Water & Wastewater Distribution complement, (1) Supervisor Summer Construction, (1) Supervisor Linear Operations, (1) Chargehand, (5) Operator I, (1) Heavy Equipment Operator, (1) Engineering Tech II, (1) Capital Project Coordinator, (1) Field Tech I – PW, (1) Intern and (4) students are funded through capital.  
♦ - One-year contract partially funded by FedNor

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System, Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	2,626,527	2,622,355	3,435,109	3,354,678	(80,431)	-2.34 %
1002 TEMPORARY SALARIES	48,987	79,961	64,770	69,961	5,191	8.01 %
1003 SHIFT PREMIUM	3,974	3,386	4,906	4,906	0	0.00 %
1004 OTHER/STANDBY	95,664	106,294	99,612	106,969	7,357	7.39 %
1010 MODIFIED/ACCOMMODATED	11,050	0	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	652,975	887,487	234,512	35.91 %
1101 OVERTIME FULLTIME	236,173	333,129	243,434	258,086	14,652	6.02 %
1102 OVERTIME PART TIME	0	77	0	0	0	0.00 %
1201 VACATION other	438	0	0	0	0	0.00 %
1202 VACATION	199,656	217,763	4,071	6,702	2,631	64.63 %
1203 COMPASSIONATE LEAVE	3,557	4,319	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	124,511	133,264	0	0	0	0.00 %
1207 SICK LEAVE	74,793	131,691	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	160	20	0	0	0	0.00 %
1301 WSIB LEAVE	(2,438)	(1,172)	0	0	0	0.00 %
1401 TRAINING & SAFETY	33,998	69,056	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	845	1,725	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	1,107,753	1,181,321	1,372,204	1,478,898	106,694	7.78 %
1802 FRINGE BENEFITS-PARTTIME	9,839	15,591	14,059	24,665	10,606	75.44 %
<b>PERSONNEL TOTAL</b>	<b>4,575,487</b>	<b>4,898,780</b>	<b>5,891,140</b>	<b>6,192,352</b>	<b>301,212</b>	<b>5.11 %</b>
<b>GOODS &amp; SERVICES</b>						
2001 SAND	23	158	200	200	0	0.00 %
2002 SALT	353	183	200	200	0	0.00 %
2006 ASPHALT - COLD MIX	17,677	21,255	20,119	19,133	(986)	-4.90 %
2007 CONSTRUCTION SUPPLIES	5,779	7,233	0	5,500	5,500	100.00 %
2008 CEMENT	0	0	1,500	1,500	0	0.00 %
2009 METALS	10,256	4,354	0	2,000	2,000	100.00 %
2010 TRAFFIC SUPPLIES	127	0	0	0	0	0.00 %
2020 SEWER/WATER PIPE & PARTS	153,210	182,767	148,338	161,000	12,662	8.54 %
2030 GRAVEL	31,811	95,067	88,100	88,100	0	0.00 %
2055 CHEMICALS	486,256	428,573	463,740	631,925	168,185	36.27 %
2099 MISC. MATERIALS	4,552	4,873	2,500	2,500	0	0.00 %
2401 GAS FUEL	45,442	69,185	34,615	74,656	40,041	115.68 %
2405 DIESEL FUEL	93,493	137,331	93,193	149,467	56,274	60.38 %
2407 COLOURED/DYED DIESEL	30,378	58,801	40,657	71,676	31,019	76.29 %
2410 PROPANE	13	221	0	0	0	0.00 %
2415 LUBRICANTS	5,519	5,940	6,000	6,500	500	8.33 %
2425 REPAIR PARTS	91,494	88,356	34,000	65,000	31,000	91.18 %
2430 MECHANIC SHOP SUPPLIES	11,227	6,302	4,500	4,500	0	0.00 %

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System, Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
2435 TOOLS	63,782	62,049	37,068	52,568	15,500	41.82 %
2440 MAINTENANCE SUPPLIES	26,853	19,718	8,085	13,085	5,000	61.84 %
2601 OFFICE SUPPLIES	13,814	15,694	10,400	12,400	2,000	19.23 %
2615 JANITORIAL SUPPLIES	6,019	2,787	7,200	4,700	(2,500)	-34.72 %
2625 BUILDING MAINT SUPPLIES	3,325	11,836	2,650	2,650	0	0.00 %
2650 CLOTHING / UNIFORM	15,298	16,205	20,001	20,051	50	0.25 %
2655 SAFETY SUPPLIES	37,612	42,160	46,031	40,500	(5,531)	-12.02 %
2660 SAFETY BOOT ALLOWANCE	6,146	8,101	13,045	13,913	868	6.65 %
2699 MISC GENERAL SUPPLIES	177	148	1,500	500	(1,000)	-66.67 %
2701 HYDRO	1,142,181	1,134,221	1,220,478	1,157,498	(62,980)	-5.16 %
2705 NATURAL GAS	78,579	88,192	90,438	96,599	6,161	6.81 %
2715 WATER	17,107	17,922	23,637	18,774	(4,863)	-20.57 %
2720 MUNICIPAL TAXES	269,426	266,725	264,398	274,727	10,329	3.91 %
2975 LAB TESTING	55,084	39,418	42,000	45,500	3,500	8.33 %
2977 LABORATORY CONSUMABLES	24,164	19,553	21,000	21,500	500	2.38 %
2980 INSTRUMENTATION	47,297	78,470	20,000	50,000	30,000	150.00 %
2985 LAB EQUIPMENT	8,132	13,816	2,000	9,500	7,500	375.00 %
2987 ELECTRICAL SUPPLIES	36,031	42,316	5,000	21,000	16,000	320.00 %
2999 MISCELLANEOUS SUPPLIES	25	430	0	0	0	0.00 %
3001 POSTAGE	122,946	115,217	125,000	125,000	0	0.00 %
3005 COURIER & DELIVERY	3,774	2,906	2,500	1,500	(1,000)	-40.00 %
3007 ONTARIO 1 CALL CENTER	6,642	7,589	8,000	8,000	0	0.00 %
3010 TELEPHONE	56,885	51,510	45,380	49,380	4,000	8.81 %
3014 TELECOMMUNICATIONS	0	3,536	3,620	3,620	0	0.00 %
3030 TRAVEL	0	2,057	0	0	0	0.00 %
3035 MILEAGE	8,151	5,313	5,700	5,700	0	0.00 %
3045 CONFERENCES & SEMINARS	0	3,494	0	0	0	0.00 %
3055 MEETING COSTS	1,586	2,774	700	1,200	500	71.43 %
3060 MEALS	0	870	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	5,217	6,640	7,675	7,050	(625)	-8.14 %
3070 TRAINING	44,144	56,163	53,000	53,000	0	0.00 %
3088 REBATES/REFUNDS	7,469	8,732	10,000	10,000	0	0.00 %
3089 CONSUMPTION CREDITS	9,472	18,763	17,500	17,500	0	0.00 %
3117 DESIGN FEES	3,663	0	0	0	0	0.00 %
3130 CONSULTANT FEES	0	326	0	0	0	0.00 %
3170 LEGAL SEARCHES	0	89	0	0	0	0.00 %
3199 MISC PROFESSIONAL FEES	4,079	2,458	2,945	1,290	(1,655)	-56.20 %
3203 WASTE BIN RENTALS	138	87	0	0	0	0.00 %
3205 VEHICLE LEASE/RENTAL	4,882	43,546	11,000	11,000	0	0.00 %
3299 MISC LEASES & RENTS	1,797	1,591	0	0	0	0.00 %





# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System, Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
3301 RADIO MAINTENANCE	64,836	68,596	65,400	72,454	7,054	10.79 %
3305 BUILDING MAINTENANCE	135	4,927	0	0	0	0.00 %
3307 EQUIPMENT MAINTENANCE/CONTRACTS	0	12,337	0	0	0	0.00 %
3325 WATER METER MAINTENANCE	181	4,296	20,000	10,000	(10,000)	-50.00 %
3340 SOFTWARE MAINTENANCE	76,152	80,720	79,984	82,266	2,282	2.85 %
3350 DRY CLEANING/LAUNDERING	2,493	2,095	1,500	2,500	1,000	66.67 %
3399 MISC MAINTENANCE FEES	174	16	0	0	0	0.00 %
3412 INTERNET FEES	6,665	6,500	3,500	5,500	2,000	57.14 %
3418 WATER ANALYSIS	0	956	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	133,656	155,808	120,140	120,140	0	0.00 %
3426 PATCHING	429,264	518,649	502,100	620,596	118,496	23.60 %
3427 HYDROSEEDING	23,743	45,735	36,005	37,082	1,077	2.99 %
3428 CONCRETE RESTORATION	9,281	20,446	20,000	20,000	0	0.00 %
3455 SECURITY SERVICES	3,498	1,919	700	700	0	0.00 %
3480 CLEANING CONTRACT	0	13,229	18,600	18,600	0	0.00 %
3489 CONTRACT/OUTSIDE SERVICES	124,963	100,788	31,400	56,400	25,000	79.62 %
3499 MISC CONTRACTS	0	76	0	0	0	0.00 %
3601 INSURANCE PREMIUMS	458,085	532,866	501,281	601,945	100,664	20.08 %
3969 SLUDGE DISPOSAL	218,813	189,307	105,000	200,000	95,000	90.48 %
GOODS & SERVICES TOTAL	4,671,446	5,083,287	4,571,223	5,281,745	710,522	15.54 %
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	2,800,000	2,584,765	2,820,000	2,758,595	(61,405)	-2.18 %
4020 DEBENTURE INTEREST	341,294	302,295	334,656	367,661	33,005	9.86 %
FINANCIAL EXPENSES TOTAL	3,141,294	2,887,060	3,154,656	3,126,256	(28,400)	-0.90 %
CAPITAL/RESERVE TRANSACTIONS						
5010 MACHINERY & EQUIPMENT	4,124	0	0	0	0	0.00 %
5015 OFFICE FURNITURE & EQUIP	7,636	3,310	500	500	0	0.00 %
5020 WATER METERS	33,896	30,217	25,000	25,000	0	0.00 %
5101 CAPITAL LEVY	9,436,543	9,886,132	9,887,446	10,650,363	762,917	7.72 %
5115 TRANSFER TO RESERVE FUND	519,926	235,235	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	10,002,125	10,154,894	9,912,946	10,675,863	762,917	7.70 %
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	691,355	752,520	788,448	815,811	27,363	3.47 %
7010 ADMINISTRATION & OVERHEAD	1,720,474	1,844,392	1,844,392	1,886,351	41,959	2.27 %
7050 FLEET CHARGEBACK CHARGES	10,083	10,521	1,500	1,500	0	0.00 %
INTERNAL TRANSFERS TOTAL	2,421,912	2,607,433	2,634,340	2,703,662	69,322	2.63 %
EXPENSE TOTAL	24,812,264	25,631,454	26,164,305	27,979,878	1,815,573	6.94 %
REVENUE						
0175 DIRECT WATER BILLINGS	6,265,049	6,331,638	0	0	0	0.00 %
0177 FILTRATION PLANT LEVY	2,579	2	0	0	0	0.00 %



# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System, Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
0178 CONSTRUCTION WATER	47,176	36,542	15,000	35,000	20,000	133.33 %
0179 FIXED WATER	6,289,497	6,355,113	0	0	0	0.00 %
0180 SEWER SURCHARGE	10,802,928	11,350,231	0	0	0	0.00 %
0426 MISAPPLIED PAYMENTS	0	20	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	49,534	59,180	47,000	50,000	3,000	6.38 %
0456 SALE OF SCRAP METALS	10,366	5,996	3,000	3,500	500	16.67 %
0460 TRANSFER FRM CAPITAL FUND	0	0	870,925	1,154,825	283,900	32.60 %
0468 METER REPLACEMENT	5,677	7,163	4,300	5,000	700	16.28 %
0470 TSF FROM RESERVE FUND	927,253	666,232	666,232	1,329,712	663,480	99.59 %
0472 REIMB - CUPE BENEFITS	3,694	2,778	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	11,583	7,519	0	0	0	0.00 %
0479 REIMBURSEMENTS	317	0	0	0	0	0.00 %
0480 SUNDRY REVENUE	22,303	7,579	10,000	10,000	0	0.00 %
0607 FEDNOR GRANT	0	0	0	35,000	35,000	100.00 %
0621 SUMMER STUD PROG GRANT	22,171	4,200	0	0	0	0.00 %
0856 RETURN CHEQUE CHARGE	6,582	3,865	7,000	6,000	(1,000)	-14.29 %
0860 ACCOUNT ADJ./METER READS	39,543	48,414	36,000	40,000	4,000	11.11 %
0861 OFFICIAL RECEIPTS	125	0	100	0	(100)	-100.00 %
0873 SANITARY SEWER CONNECTION	20,630	11,519	12,500	12,500	0	0.00 %
0874 SEWER RODDINGS	23,618	20,888	20,000	20,000	0	0.00 %
0876 WATER CONNECTIONS	31,974	52,128	30,000	30,000	0	0.00 %
0877 WATER THAWS	3,630	11,805	3,000	3,000	0	0.00 %
0878 WATER TURN ON/OFF	38,825	36,610	30,000	30,000	0	0.00 %
0897 PATTON BULK WATER	34,906	19,696	30,000	30,000	0	0.00 %
0899 OTHER SERVICE CHARGES	26,729	19,931	45,000	30,000	(15,000)	-33.33 %
0985 SEPTAGE TREATMENT	125,570	100,919	75,000	175,000	100,000	133.33 %
<b>REVENUE TOTAL</b>	<b>24,812,259</b>	<b>25,159,968</b>	<b>1,905,057</b>	<b>2,999,537</b>	<b>1,094,480</b>	<b>57.45 %</b>
<b>GRAND TOTAL:</b>	<b>5</b>	<b>471,486</b>	<b>24,259,248</b>	<b>24,980,341</b>	<b>721,093</b>	<b>2.97 %</b>



# **WATER**

## **2023 OPERATING BUDGET**

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	1,508,326	1,549,541	1,819,714	1,801,247	(18,467)	-1.01 %
1002 TEMPORARY SALARIES	26,011	33,866	23,878	25,792	1,914	8.02 %
1003 SHIFT PREMIUM	2,447	2,598	2,642	2,642	0	0.00 %
1004 OTHER/STANDBY	42,576	51,454	42,407	45,912	3,505	8.27 %
1010 MODIFIED/ACCOMMODATED	9,872	0	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	339,665	465,809	126,144	37.14 %
1101 OVERTIME FULLTIME	136,852	238,617	153,434	164,117	10,683	6.96 %
1102 OVERTIME PART TIME	0	77	0	0	0	0.00 %
1201 VACATION other	243	0	0	0	0	0.00 %
1202 VACATION	89,298	112,218	1,719	3,009	1,290	75.04 %
1203 COMPASSIONATE LEAVE	1,837	2,243	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	66,069	69,174	0	0	0	0.00 %
1207 SICK LEAVE	39,382	68,747	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	100	20	0	0	0	0.00 %
1301 WSIB LEAVE	(2,438)	(715)	0	0	0	0.00 %
1401 TRAINING & SAFETY	17,368	43,011	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	456	904	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	600,141	649,568	726,538	793,440	66,902	9.21 %
1802 FRINGE BENEFITS-PARTTIME	7,022	9,757	5,937	11,083	5,146	86.68 %
<b>PERSONNEL TOTAL</b>	<b>2,545,562</b>	<b>2,831,080</b>	<b>3,115,934</b>	<b>3,313,051</b>	<b>197,117</b>	<b>6.33 %</b>
<b>GOODS &amp; SERVICES</b>						
2001 SAND	23	158	200	200	0	0.00 %
2002 SALT	353	183	200	200	0	0.00 %
2006 ASPHALT - COLD MIX	16,765	20,949	17,119	17,633	514	3.00 %
2007 CONSTRUCTION SUPPLIES	644	821	0	0	0	0.00 %
2008 CEMENT	0	0	500	500	0	0.00 %
2009 METALS	451	1,298	0	0	0	0.00 %
2010 TRAFFIC SUPPLIES	127	0	0	0	0	0.00 %
2020 SEWER/WATER PIPE & PARTS	116,033	151,006	98,338	121,000	22,662	23.05 %
2030 GRAVEL	22,284	93,856	69,500	69,500	0	0.00 %
2055 CHEMICALS	196,977	232,267	232,240	269,655	37,415	16.11 %
2099 MISC. MATERIALS	3,674	4,064	2,000	2,000	0	0.00 %
2401 GAS FUEL	19,104	30,003	13,982	32,234	18,252	130.54 %
2405 DIESEL FUEL	51,957	76,295	51,774	83,037	31,263	60.38 %
2407 COLOURED/DYED DIESEL	19,598	33,752	26,643	44,868	18,225	68.40 %
2410 PROPANE	13	221	0	0	0	0.00 %
2415 LUBRICANTS	2,117	6	3,000	3,000	0	0.00 %
2425 REPAIR PARTS	52,330	29,719	14,000	25,000	11,000	78.57 %
2430 MECHANIC SHOP SUPPLIES	1,096	777	500	500	0	0.00 %

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
2435 TOOLS	22,707	31,030	18,038	18,538	500	2.77 %
2440 MAINTENANCE SUPPLIES	10,407	4,945	3,085	3,085	0	0.00 %
2601 OFFICE SUPPLIES	10,829	12,100	7,400	9,400	2,000	27.03 %
2615 JANITORIAL SUPPLIES	2,561	807	5,200	2,700	(2,500)	-48.08 %
2625 BUILDING MAINT SUPPLIES	2,516	1,034	1,000	1,000	0	0.00 %
2650 CLOTHING / UNIFORM	6,863	6,799	8,917	8,417	(500)	-5.61 %
2655 SAFETY SUPPLIES	15,216	11,453	21,373	22,000	627	2.93 %
2660 SAFETY BOOT ALLOWANCE	3,233	3,092	6,175	6,385	210	3.40 %
2699 MISC GENERAL SUPPLIES	113	122	1,000	0	(1,000)	-100.00 %
2701 HYDRO	695,125	703,500	712,661	710,583	(2,078)	-0.29 %
2705 NATURAL GAS	11,717	26,834	14,116	25,383	11,267	79.82 %
2715 WATER	15,411	16,159	21,774	16,902	(4,872)	-22.38 %
2720 MUNICIPAL TAXES	176,381	170,872	167,631	175,998	8,367	4.99 %
2975 LAB TESTING	35,484	25,229	30,000	31,500	1,500	5.00 %
2977 LABORATORY CONSUMABLES	10,335	17,461	11,000	11,500	500	4.55 %
2980 INSTRUMENTATION	19,803	30,430	10,000	20,000	10,000	100.00 %
2985 LAB EQUIPMENT	2,104	2,948	2,000	2,500	500	25.00 %
2987 ELECTRICAL SUPPLIES	4,673	22,766	0	5,000	5,000	100.00 %
3001 POSTAGE	122,940	115,211	125,000	125,000	0	0.00 %
3005 COURIER & DELIVERY	246	427	0	0	0	0.00 %
3007 ONTARIO 1 CALL CENTER	3,982	4,216	8,000	4,000	(4,000)	-50.00 %
3010 TELEPHONE	17,003	10,255	16,440	11,940	(4,500)	-27.37 %
3014 TELECOMMUNICATIONS	0	1,140	1,560	1,560	0	0.00 %
3030 TRAVEL	0	1,143	0	0	0	0.00 %
3035 MILEAGE	5,082	3,644	3,000	3,000	0	0.00 %
3045 CONFERENCES & SEMINARS	0	1,941	0	0	0	0.00 %
3055 MEETING COSTS	965	1,560	700	700	0	0.00 %
3060 MEALS	0	504	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	2,880	3,837	7,675	4,100	(3,575)	-46.58 %
3070 TRAINING	36,908	34,184	34,000	34,000	0	0.00 %
3088 REBATES/REFUNDS	7,469	8,732	10,000	10,000	0	0.00 %
3089 CONSUMPTION CREDITS	5,080	9,895	10,000	10,000	0	0.00 %
3117 DESIGN FEES	3,663	0	0	0	0	0.00 %
3130 CONSULTANT FEES	0	326	0	0	0	0.00 %
3199 MISC PROFESSIONAL FEES	2,242	290	1,655	0	(1,655)	-100.00 %
3203 WASTE BIN RENTALS	138	15	0	0	0	0.00 %
3205 VEHICLE LEASE/RENTAL	2,712	23,633	6,000	6,000	0	0.00 %
3299 MISC LEASES & RENTS	281	1,333	0	0	0	0.00 %
3301 RADIO MAINTENANCE	64,696	68,267	65,400	72,454	7,054	10.79 %
3305 BUILDING MAINTENANCE	9	0	0	0	0	0.00 %



# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
3307 EQUIPMENT MAINTENANCE/CONTRACTS	0	12,337	0	0	0	0.00 %
3325 WATER METER MAINTENANCE	181	4,296	20,000	10,000	(10,000)	-50.00 %
3340 SOFTWARE MAINTENANCE	38,076	40,360	39,992	41,083	1,091	2.73 %
3350 DRY CLEANING/LAUNDERING	1,385	1,164	1,500	1,500	0	0.00 %
3412 INTERNET FEES	6,169	5,432	2,000	4,000	2,000	100.00 %
3425 CONSTRUCTION CONTRACT	58,862	54,907	55,000	55,000	0	0.00 %
3426 PATCHING	181,353	227,634	250,000	309,000	59,000	23.60 %
3427 HYDROSEEDING	12,176	21,129	21,516	22,593	1,077	5.01 %
3428 CONCRETE RESTORATION	5,480	9,501	10,000	10,000	0	0.00 %
3455 SECURITY SERVICES	397	1,349	700	700	0	0.00 %
3480 CLEANING CONTRACT	0	5,597	8,400	8,400	0	0.00 %
3489 CONTRACT/OUTSIDE SERVICES	32,574	61,776	6,600	26,600	20,000	303.03 %
3601 INSURANCE PREMIUMS	186,619	218,171	204,474	246,837	42,363	20.72 %
GOODS & SERVICES TOTAL	2,348,592	2,717,162	2,480,978	2,758,685	277,707	11.19 %
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	1,734,323	1,589,208	1,686,823	1,526,138	(160,685)	-9.53 %
4020 DEBENTURE INTEREST	199,465	166,209	180,500	161,245	(19,255)	-10.67 %
FINANCIAL EXPENSES TOTAL	1,933,788	1,755,417	1,867,323	1,687,383	(179,940)	-9.64 %
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	3,709	824	0	0	0	0.00 %
5020 WATER METERS	33,896	30,217	25,000	25,000	0	0.00 %
5101 CAPITAL LEVY	4,718,271	4,943,066	4,943,723	5,325,181	381,458	7.72 %
5115 TRANSFER TO RESERVE FUND	519,926	97,615	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	5,275,802	5,071,722	4,968,723	5,350,181	381,458	7.68 %
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	355,297	391,540	421,805	437,448	15,643	3.71 %
7010 ADMINISTRATION & OVERHEAD	920,563	995,266	995,266	1,000,285	5,019	0.50 %
7050 FLEET CHARGEBACK CHARGES	7,454	10,521	0	0	0	0.00 %
INTERNAL TRANSFERS TOTAL	1,283,314	1,397,327	1,417,071	1,437,733	20,662	1.46 %
EXPENSE TOTAL	13,387,058	13,772,708	13,850,029	14,547,033	697,004	5.03 %
REVENUE						
0175 DIRECT WATER BILLINGS	6,265,049	6,331,638	0	0	0	0.00 %
0177 FILTRATION PLANT LEVY	2,579	2	0	0	0	0.00 %
0178 CONSTRUCTION WATER	47,176	36,542	15,000	35,000	20,000	133.33 %
0179 FIXED WATER	6,289,497	6,355,113	0	0	0	0.00 %
0426 MISAPPLIED PAYMENTS	0	20	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	24,767	29,590	23,500	25,000	1,500	6.38 %
0456 SALE OF SCRAP METALS	9,872	1,835	1,500	2,000	500	33.33 %
0460 TRANSFER FRM CAPITAL FUND	0	0	453,089	607,226	154,137	34.02 %
0468 METER REPLACEMENT	5,677	7,163	4,300	5,000	700	16.28 %



# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Water System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
0470 TSF FROM RESERVE FUND	527,752	516,232	516,232	879,712	363,480	70.41 %
0472 REIMB - CUPE BENEFITS	3,522	2,748	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	10,805	7,394	0	0	0	0.00 %
0479 REIMBURSEMENTS	317	0	0	0	0	0.00 %
0480 SUNDRY REVENUE	15,616	7,579	10,000	10,000	0	0.00 %
0607 FEDNOR GRANT	0	0	0	17,500	17,500	100.00 %
0621 SUMMER STUD PROG GRANT	15,763	4,200	0	0	0	0.00 %
0856 RETURN CHEQUE CHARGE	6,582	3,865	7,000	6,000	(1,000)	-14.29 %
0860 ACCOUNT ADJ./METER READS	39,543	48,414	36,000	40,000	4,000	11.11 %
0861 OFFICIAL RECEIPTS	125	0	100	0	(100)	-100.00 %
0874 SEWER RODDINGS	0	300	0	0	0	0.00 %
0876 WATER CONNECTIONS	31,974	52,128	30,000	30,000	0	0.00 %
0877 WATER THAWS	3,630	11,805	3,000	3,000	0	0.00 %
0878 WATER TURN ON/OFF	38,825	36,610	30,000	30,000	0	0.00 %
0897 PATTON BULK WATER	34,906	19,696	30,000	30,000	0	0.00 %
0899 OTHER SERVICE CHARGES	13,081	11,412	20,000	15,000	(5,000)	-25.00 %
<b>REVENUE TOTAL</b>	<b>13,387,058</b>	<b>13,484,286</b>	<b>1,179,721</b>	<b>1,735,438</b>	<b>555,717</b>	<b>47.11 %</b>
<b>GRAND TOTAL:</b>	<b>0</b>	<b>288,422</b>	<b>12,670,308</b>	<b>12,811,595</b>	<b>141,287</b>	<b>1.12 %</b>



# **WASTEWATER**

## **2023 OPERATING BUDGET**



# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	1,118,201	1,072,814	1,615,395	1,553,431	(61,964)	-3.84 %
1002 TEMPORARY SALARIES	22,976	46,095	40,892	44,169	3,277	8.01 %
1003 SHIFT PREMIUM	1,527	788	2,264	2,264	0	0.00 %
1004 OTHER/STANDBY	53,088	54,840	57,205	61,057	3,852	6.73 %
1010 MODIFIED/ACCOMMODATED	1,178	0	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	313,310	421,678	108,368	34.59 %
1101 OVERTIME FULLTIME	99,321	94,512	90,000	93,969	3,969	4.41 %
1201 VACATION other	195	0	0	0	0	0.00 %
1202 VACATION	110,358	105,545	2,352	3,693	1,341	57.02 %
1203 COMPASSIONATE LEAVE	1,720	2,076	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	58,442	64,090	0	0	0	0.00 %
1207 SICK LEAVE	35,411	62,944	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	60	0	0	0	0	0.00 %
1301 WSIB LEAVE	0	(457)	0	0	0	0.00 %
1401 TRAINING & SAFETY	16,630	26,045	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	389	821	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	507,612	531,753	645,666	685,458	39,792	6.16 %
1802 FRINGE BENEFITS-PARTTIME	2,817	5,834	8,122	13,582	5,460	67.22 %
<b>PERSONNEL TOTAL</b>	<b>2,029,925</b>	<b>2,067,700</b>	<b>2,775,206</b>	<b>2,879,301</b>	<b>104,095</b>	<b>3.75 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	912	306	3,000	1,500	(1,500)	-50.00 %
2007 CONSTRUCTION SUPPLIES	5,135	6,412	0	5,500	5,500	100.00 %
2008 CEMENT	0	0	1,000	1,000	0	0.00 %
2009 METALS	9,805	3,056	0	2,000	2,000	100.00 %
2020 SEWER/WATER PIPE & PARTS	37,177	31,761	50,000	40,000	(10,000)	-20.00 %
2030 GRAVEL	9,527	1,211	18,600	18,600	0	0.00 %
2055 CHEMICALS	289,279	196,306	231,500	362,270	130,770	56.49 %
2099 MISC. MATERIALS	878	809	500	500	0	0.00 %
2401 GAS FUEL	26,338	39,182	20,633	42,422	21,789	105.60 %
2405 DIESEL FUEL	41,536	61,036	41,419	66,430	25,011	60.39 %
2407 COLOURED/DYED DIESEL	10,780	25,049	14,014	26,808	12,794	91.29 %
2415 LUBRICANTS	3,402	5,934	3,000	3,500	500	16.67 %
2425 REPAIR PARTS	39,164	58,637	20,000	40,000	20,000	100.00 %
2430 MECHANIC SHOP SUPPLIES	10,131	5,525	4,000	4,000	0	0.00 %
2435 TOOLS	41,075	31,019	19,030	34,030	15,000	78.82 %
2440 MAINTENANCE SUPPLIES	16,446	14,773	5,000	10,000	5,000	100.00 %
2601 OFFICE SUPPLIES	2,985	3,594	3,000	3,000	0	0.00 %
2615 JANITORIAL SUPPLIES	3,458	1,980	2,000	2,000	0	0.00 %
2625 BUILDING MAINT SUPPLIES	809	10,802	1,650	1,650	0	0.00 %

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
2650 CLOTHING / UNIFORM	8,435	9,406	11,084	11,634	550	4.96 %
2655 SAFETY SUPPLIES	22,396	30,707	24,658	18,500	(6,158)	-24.97 %
2660 SAFETY BOOT ALLOWANCE	2,913	5,009	6,870	7,528	658	9.58 %
2699 MISC GENERAL SUPPLIES	64	26	500	500	0	0.00 %
2701 HYDRO	447,056	430,721	507,817	446,915	(60,902)	-11.99 %
2705 NATURAL GAS	66,862	61,358	76,322	71,216	(5,106)	-6.69 %
2715 WATER	1,696	1,763	1,863	1,872	9	0.48 %
2720 MUNICIPAL TAXES	93,045	95,853	96,767	98,729	1,962	2.03 %
2975 LAB TESTING	19,600	14,189	12,000	14,000	2,000	16.67 %
2977 LABORATORY CONSUMABLES	13,829	2,092	10,000	10,000	0	0.00 %
2980 INSTRUMENTATION	27,494	48,040	10,000	30,000	20,000	200.00 %
2985 LAB EQUIPMENT	6,028	10,868	0	7,000	7,000	100.00 %
2987 ELECTRICAL SUPPLIES	31,358	19,550	5,000	16,000	11,000	220.00 %
2999 MISCELLANEOUS SUPPLIES	25	430	0	0	0	0.00 %
3001 POSTAGE	6	6	0	0	0	0.00 %
3005 COURIER & DELIVERY	3,528	2,479	2,500	1,500	(1,000)	-40.00 %
3007 ONTARIO 1 CALL CENTER	2,660	3,373	0	4,000	4,000	100.00 %
3010 TELEPHONE	39,882	41,255	28,940	37,440	8,500	29.37 %
3014 TELECOMMUNICATIONS	0	2,396	2,060	2,060	0	0.00 %
3030 TRAVEL	0	914	0	0	0	0.00 %
3035 MILEAGE	3,069	1,669	2,700	2,700	0	0.00 %
3045 CONFERENCES & SEMINARS	0	1,553	0	0	0	0.00 %
3055 MEETING COSTS	621	1,214	0	500	500	100.00 %
3060 MEALS	0	366	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	2,337	2,803	0	2,950	2,950	100.00 %
3070 TRAINING	7,236	21,979	19,000	19,000	0	0.00 %
3089 CONSUMPTION CREDITS	4,392	8,868	7,500	7,500	0	0.00 %
3170 LEGAL SEARCHES	0	89	0	0	0	0.00 %
3199 MISC PROFESSIONAL FEES	1,837	2,168	1,290	1,290	0	0.00 %
3203 WASTE BIN RENTALS	0	72	0	0	0	0.00 %
3205 VEHICLE LEASE/RENTAL	2,170	19,913	5,000	5,000	0	0.00 %
3299 MISC LEASES & RENTS	1,516	258	0	0	0	0.00 %
3301 RADIO MAINTENANCE	140	329	0	0	0	0.00 %
3305 BUILDING MAINTENANCE	126	4,927	0	0	0	0.00 %
3340 SOFTWARE MAINTENANCE	38,076	40,360	39,992	41,183	1,191	2.98 %
3350 DRY CLEANING/LAUNDERING	1,108	931	0	1,000	1,000	100.00 %
3399 MISC MAINTENANCE FEES	174	16	0	0	0	0.00 %
3412 INTERNET FEES	496	1,068	1,500	1,500	0	0.00 %
3418 WATER ANALYSIS	0	956	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	74,794	100,901	65,140	65,140	0	0.00 %

# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
3426 PATCHING	247,911	291,015	252,100	311,596	59,496	23.60 %
3427 HYDROSEEDING	11,567	24,606	14,489	14,489	0	0.00 %
3428 CONCRETE RESTORATION	3,801	10,945	10,000	10,000	0	0.00 %
3455 SECURITY SERVICES	3,101	570	0	0	0	0.00 %
3480 CLEANING CONTRACT	0	7,632	10,200	10,200	0	0.00 %
3489 CONTRACT/OUTSIDE SERVICES	92,389	39,012	24,800	29,800	5,000	20.16 %
3499 MISC CONTRACTS	0	76	0	0	0	0.00 %
3601 INSURANCE PREMIUMS	271,466	314,695	296,807	355,108	58,301	19.64 %
3969 SLUDGE DISPOSAL	218,813	189,307	105,000	200,000	95,000	90.48 %
<b>GOODS &amp; SERVICES TOTAL</b>	<b>2,322,854</b>	<b>2,366,125</b>	<b>2,090,245</b>	<b>2,523,060</b>	<b>432,815</b>	<b>20.71 %</b>
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	1,065,677	995,557	1,133,177	1,232,457	99,280	8.76 %
4020 DEBENTURE INTEREST	141,829	136,086	154,156	206,416	52,260	33.90 %
<b>FINANCIAL EXPENSES TOTAL</b>	<b>1,207,506</b>	<b>1,131,643</b>	<b>1,287,333</b>	<b>1,438,873</b>	<b>151,540</b>	<b>11.77 %</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5010 MACHINERY & EQUIPMENT	4,124	0	0	0	0	0.00 %
5015 OFFICE FURNITURE & EQUIP	3,927	2,486	500	500	0	0.00 %
5101 CAPITAL LEVY	4,718,272	4,943,066	4,943,723	5,325,182	381,459	7.72 %
5115 TRANSFER TO RESERVE FUND	0	137,620	0	0	0	0.00 %
<b>CAPITAL/RESERVE TRANSACTIONS TOTAL</b>	<b>4,726,323</b>	<b>5,083,172</b>	<b>4,944,223</b>	<b>5,325,682</b>	<b>381,459</b>	<b>7.72 %</b>
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	336,058	360,980	366,643	378,363	11,720	3.20 %
7010 ADMINISTRATION & OVERHEAD	799,911	849,126	849,126	886,066	36,940	4.35 %
7050 FLEET CHARGEBACK CHARGES	2,629	0	1,500	1,500	0	0.00 %
<b>INTERNAL TRANSFERS TOTAL</b>	<b>1,138,598</b>	<b>1,210,106</b>	<b>1,217,269</b>	<b>1,265,929</b>	<b>48,660</b>	<b>4.00 %</b>
<b>EXPENSE TOTAL</b>	<b>11,425,206</b>	<b>11,858,746</b>	<b>12,314,276</b>	<b>13,432,845</b>	<b>1,118,569</b>	<b>9.08 %</b>
<b>REVENUE</b>						
0180 SEWER SURCHARGE	10,802,928	11,350,231	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	24,767	29,590	23,500	25,000	1,500	6.38 %
0456 SALE OF SCRAP METALS	494	4,161	1,500	1,500	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	417,836	547,599	129,763	31.06 %
0470 TSF FROM RESERVE FUND	399,501	150,000	150,000	450,000	300,000	200.00 %
0472 REIMB - CUPE BENEFITS	172	30	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	778	125	0	0	0	0.00 %
0480 SUNDRY REVENUE	6,687	0	0	0	0	0.00 %
0607 FEDNOR GRANT	0	0	0	17,500	17,500	100.00 %
0621 SUMMER STUD PROG GRANT	6,408	0	0	0	0	0.00 %
0873 SANITARY SEWER CONNECTION	20,630	11,519	12,500	12,500	0	0.00 %
0874 SEWER RODDINGS	23,618	20,588	20,000	20,000	0	0.00 %
0899 OTHER SERVICE CHARGES	13,648	8,519	25,000	15,000	(10,000)	-40.00 %



# Executive Report

Budget Year: 2023; YTD End Date: December 2022

Department(s): Wastewater System

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

	2021 Actuals	2022 Actuals YTD	2022 Budget	2023 Approved	Variance	Variance %
0985 SEPTAGE TREATMENT	125,570	100,919	75,000	175,000	100,000	133.33 %
REVENUE TOTAL	11,425,201	11,675,682	725,336	1,264,099	538,763	74.28 %
<b>GRAND TOTAL:</b>	<b>5</b>	<b>183,064</b>	<b>11,588,940</b>	<b>12,168,746</b>	<b>579,806</b>	<b>5.00 %</b>