



**Special Committee Meeting
AGENDA**

**Thursday, January 9, 2025, 5:30 p.m.
Mayor's Boardroom - 5th Floor
City Hall - 200 McIntyre Street East, North Bay, ON**

Infrastructure and Operations Committee

Chair: Councillor Mitchell

Vice Chair: Councillor Mayne

Item(s) to be Addressed:

IO 2025-001 - Report from Laura Boissonneault dated December 6, 2024 re 2025 Water and Wastewater Operating Budget.

General Government Committee

Chair: Councillor Horsfield

Vice-Chair: Councillor Inch

Item(s) to be Addressed:

GG 2025-001 - Report from Margaret Karpenko dated December 13, 2024
re 2025 Preliminary Water and Wastewater Calculated Rates

Community Services Committee

Chair: Councillor Mallah

Vice-Chair: Councillor King

No Items to be Addressed:

IO 2025-01

Draft Recommendation:

“No Draft Recommendation.”



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 2025-001 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



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

16,900
water customer
service
connections

53
service leaks
repaired in 2023

60
drinking water quality
samples taken weekly



17
wastewater lift
stations

16,800
sanitary customer
service
connections

270 km
of sanitary
main

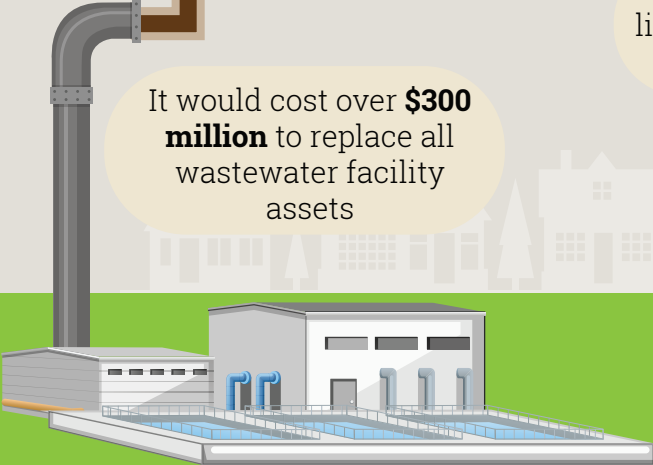
3,500
sanitary
maintenance holes

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



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 Year: 2025

YTD End Date: December 2024

Execution Date: November 29, 2024

	2023 Actuals	2024 Actuals YTD *	2024 Budget	2025 Finance 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

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 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	2,371,993	2,399,924	3,340,791	3,379,087	38,296	1.15%
1002 TEMPORARY SALARIES	61,060	91,451	74,700	77,634	2,934	3.93%
1003 SHIFT PREMIUM	2,931	3,246	4,906	3,300	(1,606)	-32.74%
1004 OTHER/STANDBY	96,300	101,483	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	307,759	262,443	257,443	(5,000)	-1.91%
1102 OVERTIME PART TIME	0	12	0	0	0	0.00%
1201 VACATION other	454	2,770	0	0	0	0.00%
1202 VACATION	205,032	235,754	7,040	5,601	(1,439)	-20.44%
1203 COMPASSIONATE LEAVE	6,268	6,112	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	114,034	119,806	0	0	0	0.00%
1207 SICK LEAVE	91,404	115,391	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)	(316)	0	0	0	0.00%
1401 TRAINING & SAFETY	80,525	45,433	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	1,241,916	1,507,305	1,532,660	25,355	1.68%
1802 FRINGE BENEFITS-PARTTIME	17,133	25,168	27,387	28,840	1,453	5.31%
PERSONNEL TOTAL	4,478,150	4,697,126	6,249,086	6,227,493	(21,593)	-0.35%
GOODS & SERVICES						
2001 SAND	2,878	8,571	200	2,000	1,800	900.00%
2002 SALT	144	9	200	200	0	0.00%
2006 ASPHALT - COLD MIX	9,303	38,090	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	247,782	168,200	180,000	11,800	7.02%
2030 GRAVEL	110,867	93,659	88,100	90,758	2,658	3.02%
2055 CHEMICALS	664,183	931,854	813,308	834,286	20,978	2.58%
2099 MISC. MATERIALS	2,764	3,165	2,500	2,500	0	0.00%
2401 GAS FUEL	72,181	72,361	73,340	80,900	7,560	10.31%
2405 DIESEL FUEL	112,210	81,015	122,630	108,220	(14,410)	-11.75%
2407 COLOURED/DYED DIESEL	32,413	51,765	42,280	34,490	(7,790)	-18.42%
2410 PROPANE	50	52	0	0	0	0.00%
2415 LUBRICANTS	7,367	3,648	8,500	8,500	0	0.00%
2425 REPAIR PARTS	99,604	74,632	75,000	75,750	750	1.00%
2430 MECHANIC SHOP SUPPLIES	4,829	1,369	4,500	4,500	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 Council Review	Variance	Variance %
2435 TOOLS	54,879	51,212	52,568	53,514	946	1.80%
2440 MAINTENANCE SUPPLIES	9,644	16,307	13,085	13,085	0	0.00%
2601 OFFICE SUPPLIES	17,512	8,568	11,400	11,400	0	0.00%
2615 JANITORIAL SUPPLIES	3,940	1,144	3,200	2,200	(1,000)	-31.25%
2625 BUILDING MAINT SUPPLIES	9,704	6,674	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	52,630	40,500	45,000	4,500	11.11%
2660 SAFETY BOOT ALLOWANCE	8,444	8,178	13,913	13,220	(693)	-4.98%
2699 MISC GENERAL SUPPLIES	2,090	188	500	500	0	0.00%
2701 HYDRO	1,175,764	882,221	1,149,061	1,149,061	0	0.00%
2705 NATURAL GAS	117,590	51,477	105,059	81,333	(23,726)	-22.58%
2715 WATER	18,216	15,620	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	78,269	70,500	74,420	3,920	5.56%
2977 LABORATORY CONSUMABLES	20,455	30,054	24,500	24,720	220	0.90%
2980 INSTRUMENTATION	49,333	74,510	50,000	55,000	5,000	10.00%
2985 LAB EQUIPMENT	6,849	7,032	9,500	9,500	0	0.00%
2987 ELECTRICAL SUPPLIES	28,914	17,248	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	4,002	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	54,031	49,380	52,220	2,840	5.75%
3014 TELECOMMUNICATIONS	3,223	3,975	7,780	15,260	7,480	96.14%
3035 MILEAGE	11,864	8,960	6,200	6,200	0	0.00%
3045 CONFERENCES & SEMINARS	0	662	0	0	0	0.00%
3055 MEETING COSTS	4,459	1,945	1,200	1,200	0	0.00%
3060 MEALS	0	901	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	9,065	5,683	8,875	10,940	2,065	23.27%
3070 TRAINING	64,842	42,751	53,000	61,600	8,600	16.23%
3088 REBATES/REFUNDS	9,263	4,472	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%
3199 MISC PROFESSIONAL FEES	1,882	207	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	1,347	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 Council Review	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	85,576	90,708	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	1,711	2,000	2,000	0	0.00%
3418 WATER ANALYSIS	635	0	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	82,045	53,378	95,140	72,081	(23,059)	-24.24%
3426 PATCHING	597,538	731,782	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	16,128	20,600	21,218	618	3.00%
3455 SECURITY SERVICES	2,966	2,329	1,800	1,800	0	0.00%
3480 CLEANING CONTRACT	17,812	16,231	18,200	19,800	1,600	8.79%
3489 CONTRACT/OUTSIDE SERVICES	106,386	103,860	59,400	59,400	0	0.00%
3601 INSURANCE PREMIUMS	570,522	634,409	612,168	708,970	96,802	15.81%
3969 SLUDGE DISPOSAL	177,760	232,141	200,000	204,500	4,500	2.25%
GOODS & SERVICES TOTAL	5,388,077	5,463,868	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	44,567	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	11,980,966	11,956,834	12,051,010	94,176	0.79%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	777,451	806,190	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%
7050 FLEET CHARGEBACK CHARGES	12,139	6,517	1,500	1,500	0	0.00%
INTERNAL TRANSFERS TOTAL	2,675,941	2,802,532	2,930,525	3,173,020	242,495	8.27%
EXPENSE TOTAL	26,645,926	27,654,281	29,314,593	30,561,413	1,246,820	4.25%
REVENUE						
0175 DIRECT WATER BILLINGS	6,658,455	6,835,244	0	0	0	0.00%
0178 CONSTRUCTION WATER	18,788	23,981	35,000	35,000	0	0.00%
0179 FIXED WATER	6,431,585	5,498,097	0	0	0	0.00%
0180 SEWER SURCHARGE	12,293,841	11,922,874	0	0	0	0.00%
0426 MISAPPLIED PAYMENTS	46	0	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 Council Review	Variance	Variance %
0431 PENALTIES/WATER ACCOUNTS	67,596	77,204	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%
0460 TRANSFER FRM CAPITAL FUND	0	0	1,232,180	1,171,935	(60,245)	-4.89%
0468 METER REPLACEMENT	10,766	3,936	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	4,804	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	8,139	11,636	0	0	0	0.00%
0479 REIMBURSEMENTS	182	0	0	0	0	0.00%
0480 SUNDRY REVENUE	27,676	3,991	10,000	10,000	0	0.00%
0607 FEDNOR GRANT	15,885	15,407	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	6,031	5,000	5,800	800	16.00%
0860 ACCOUNT ADJ./METER READS	33,525	29,280	40,000	40,000	0	0.00%
0873 SANITARY SEWER CONNECTION	13,454	10,215	12,500	12,500	0	0.00%
0874 SEWER RODDINGS	16,711	21,552	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	0	3,000	3,000	0	0.00%
0878 WATER TURN ON/OFF	34,313	33,276	35,000	35,000	0	0.00%
0897 PATTON BULK WATER	26,075	25,818	30,000	30,000	0	0.00%
0899 OTHER SERVICE CHARGES	9,100	12,535	30,000	30,000	0	0.00%
0985 SEPTAGE TREATMENT	148,734	175,578	175,000	200,000	25,000	14.29%
REVENUE TOTAL	26,645,925	25,252,862	3,084,498	3,023,157	(61,341)	-1.99%
GRAND TOTAL:	1	2,401,419	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 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	1,402,643	1,360,306	1,791,426	1,811,674	20,248	1.13%
1002 TEMPORARY SALARIES	33,421	63,722	27,539	28,621	1,082	3.93%
1003 SHIFT PREMIUM	2,233	2,277	2,642	1,750	(892)	-33.76%
1004 OTHER/STANDBY	46,997	47,719	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	207,925	166,918	164,418	(2,500)	-1.50%
1102 OVERTIME PART TIME	0	6	0	0	0	0.00%
1201 VACATION other	227	1,385	0	0	0	0.00%
1202 VACATION	102,227	121,894	3,155	2,421	(734)	-23.26%
1203 COMPASSIONATE LEAVE	2,521	3,210	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	60,429	61,803	0	0	0	0.00%
1207 SICK LEAVE	48,596	60,203	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)	(158)	0	0	0	0.00%
1401 TRAINING & SAFETY	42,670	23,581	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	704	501	0	250	250	100.00%
1801 FRINGE BENEFITS-FULLTIME	627,770	660,848	807,846	821,894	14,048	1.74%
1802 FRINGE BENEFITS-PARTTIME	13,242	15,049	12,281	12,867	586	4.77%
PERSONNEL TOTAL	2,590,283	2,630,271	3,339,021	3,328,812	(10,209)	-0.31%
GOODS & SERVICES						
2001 SAND	2,878	8,571	200	2,000	1,800	900.00%
2002 SALT	144	9	200	200	0	0.00%
2006 ASPHALT - COLD MIX	8,812	32,598	18,162	18,706	544	3.00%
2008 CEMENT	0	0	500	0	(500)	-100.00%
2020 SEWER/WATER PIPE & PARTS	168,498	188,473	127,000	142,297	15,297	12.04%
2030 GRAVEL	104,277	73,740	69,500	71,600	2,100	3.02%
2055 CHEMICALS	361,685	501,096	433,000	442,675	9,675	2.23%
2099 MISC. MATERIALS	634	441	2,000	2,000	0	0.00%
2401 GAS FUEL	32,178	31,850	32,440	36,000	3,560	10.97%
2405 DIESEL FUEL	62,339	45,008	68,130	60,120	(8,010)	-11.76%
2407 COLOURED/DYED DIESEL	19,159	39,698	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	19,807	25,000	25,750	750	3.00%
2430 MECHANIC SHOP SUPPLIES	401	221	500	500	0	0.00%
2435 TOOLS	34,277	23,059	18,538	19,064	526	2.84%
2440 MAINTENANCE SUPPLIES	2,725	1,638	3,085	3,085	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 Council Review	Variance	Variance %
2601 OFFICE SUPPLIES	12,904	6,526	8,400	8,400	0	0.00%
2615 JANITORIAL SUPPLIES	950	53	1,200	200	(1,000)	-83.33%
2625 BUILDING MAINT SUPPLIES	2,781	772	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	16,474	22,000	13,050	(8,950)	-40.68%
2660 SAFETY BOOT ALLOWANCE	3,926	4,748	6,385	6,000	(385)	-6.03%
2699 MISC GENERAL SUPPLIES	1,950	0	0	0	0	0.00%
2701 HYDRO	750,557	569,256	727,105	727,105	0	0.00%
2705 NATURAL GAS	24,730	12,950	32,422	19,019	(13,403)	-41.34%
2715 WATER	16,446	13,991	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	62,221	56,500	60,000	3,500	6.19%
2977 LABORATORY CONSUMABLES	17,813	15,286	14,500	14,420	(80)	-0.55%
2980 INSTRUMENTATION	33,306	47,884	20,000	25,000	5,000	25.00%
2985 LAB EQUIPMENT	0	2,798	2,500	2,500	0	0.00%
2987 ELECTRICAL SUPPLIES	10,303	4,731	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	13,206	11,940	13,980	2,040	17.09%
3014 TELECOMMUNICATIONS	925	1,561	5,720	7,520	1,800	31.47%
3035 MILEAGE	7,919	6,461	3,000	3,000	0	0.00%
3045 CONFERENCES & SEMINARS	0	368	0	0	0	0.00%
3055 MEETING COSTS	2,731	1,018	700	700	0	0.00%
3060 MEALS	0	645	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	3,613	2,468	4,675	5,720	1,045	22.35%
3070 TRAINING	38,116	22,132	34,000	39,000	5,000	14.71%
3088 REBATES/REFUNDS	9,263	4,472	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	893	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	42,788	45,354	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	1,527	500	2,000	1,500	300.00%



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 Council Review	Variance	Variance %
3418 WATER ANALYSIS	635	0	0	0	0	0.00%
3425 CONSTRUCTION CONTRACT	37,312	9,040	30,000	30,000	0	0.00%
3426 PATCHING	390,738	559,245	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	11,826	10,300	10,609	309	3.00%
3455 SECURITY SERVICES	1,754	1,303	1,800	1,800	0	0.00%
3480 CLEANING CONTRACT	8,082	7,505	8,000	9,000	1,000	12.50%
3489 CONTRACT/OUTSIDE SERVICES	47,825	62,798	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	3,151,012	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	44,567	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	6,010,235	5,990,667	6,037,755	47,088	0.79%
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	407,475	407,436	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	6,240	0	0	0	0.00%
INTERNAL TRANSFERS TOTAL	1,419,899	1,453,283	1,540,891	1,646,435	105,544	6.85%
EXPENSE TOTAL	14,110,928	14,550,416	15,108,127	15,489,765	381,638	2.53%
REVENUE						
0175 DIRECT WATER BILLINGS	6,658,455	6,835,244	0	0	0	0.00%
0178 CONSTRUCTION WATER	18,788	23,981	35,000	35,000	0	0.00%
0179 FIXED WATER	6,431,585	5,498,097	0	0	0	0.00%
0426 MISAPPLIED PAYMENTS	46	0	0	0	0	0.00%
0431 PENALTIES/WATER ACCOUNTS	49,838	58,217	35,000	40,000	5,000	14.29%
0456 SALE OF SCRAP METALS	0	8,613	2,000	3,000	1,000	50.00%
0460 TRANSFER FRM CAPITAL FUND	0	0	646,809	615,827	(30,982)	-4.79%
0468 METER REPLACEMENT	10,766	3,936	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	4,804	0	0	0	0.00%
0476 REIMBURSEMENT-CUPE WAGES	7,032	11,636	0	0	0	0.00%
0480 SUNDRY REVENUE	10,785	3,991	10,000	10,000	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 Council Review	Variance	Variance %
0607 FEDNOR GRANT	0	15,407	17,500	4,375	(13,125)	-75.00%
0856 RETURN ITEM CHARGE	5,832	6,031	5,000	5,800	800	16.00%
0860 ACCOUNT ADJ./METER READS	33,525	29,280	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	0	3,000	3,000	0	0.00%
0878 WATER TURN ON/OFF	34,313	33,276	35,000	35,000	0	0.00%
0897 PATTON BULK WATER	26,075	25,818	30,000	30,000	0	0.00%
0899 OTHER SERVICE CHARGES	6,260	6,577	15,000	15,000	0	0.00%
REVENUE TOTAL	14,110,931	13,092,318	1,780,127	1,731,174	(48,953)	-2.75%
GRAND TOTAL:	(3)	1,458,098	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 Council Review	Variance	Variance %
PERSONNEL						
1001 REGULAR SALARIES	969,350	1,039,618	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	969	2,264	1,550	(714)	-31.54%
1004 OTHER/STANDBY	49,303	53,764	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	99,834	95,525	93,025	(2,500)	-2.62%
1102 OVERTIME PART TIME	0	6	0	0	0	0.00%
1201 VACATION other	227	1,385	0	0	0	0.00%
1202 VACATION	102,805	113,860	3,885	3,180	(705)	-18.15%
1203 COMPASSIONATE LEAVE	3,747	2,902	0	0	0	0.00%
1204 STATUTORY HOLIDAYS	53,605	58,003	0	0	0	0.00%
1207 SICK LEAVE	42,808	55,188	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	21,852	0	0	0	0.00%
1499 OTHER EMP ALLOWANCES	1,004	686	0	250	250	100.00%
1801 FRINGE BENEFITS-FULLTIME	489,111	581,068	699,459	710,766	11,307	1.62%
1802 FRINGE BENEFITS-PARTTIME	3,891	10,119	15,106	15,973	867	5.74%
PERSONNEL TOTAL	1,887,867	2,066,855	2,910,065	2,898,681	(11,384)	-0.39%
GOODS & SERVICES						
2006 ASPHALT - COLD MIX	491	5,492	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	59,309	41,200	37,703	(3,497)	-8.49%
2030 GRAVEL	6,590	19,919	18,600	19,158	558	3.00%
2055 CHEMICALS	302,498	430,758	380,308	391,611	11,303	2.97%
2099 MISC. MATERIALS	2,130	2,724	500	500	0	0.00%
2401 GAS FUEL	40,003	40,511	40,900	44,900	4,000	9.78%
2405 DIESEL FUEL	49,871	36,007	54,500	48,100	(6,400)	-11.74%
2407 COLOURED/DYED DIESEL	13,254	12,067	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	54,825	50,000	50,000	0	0.00%
2430 MECHANIC SHOP SUPPLIES	4,428	1,148	4,000	4,000	0	0.00%
2435 TOOLS	20,602	28,153	34,030	34,450	420	1.23%
2440 MAINTENANCE SUPPLIES	6,919	14,669	10,000	10,000	0	0.00%
2601 OFFICE SUPPLIES	4,608	2,042	3,000	3,000	0	0.00%



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 Council Review	Variance	Variance %
2615 JANITORIAL SUPPLIES	2,990	1,091	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	36,156	18,500	31,950	13,450	72.70%
2660 SAFETY BOOT ALLOWANCE	4,518	3,430	7,528	7,220	(308)	-4.09%
2699 MISC GENERAL SUPPLIES	140	188	500	500	0	0.00%
2701 HYDRO	425,207	312,965	421,956	421,956	0	0.00%
2705 NATURAL GAS	92,860	38,527	72,637	62,314	(10,323)	-14.21%
2715 WATER	1,770	1,629	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	16,048	14,000	14,420	420	3.00%
2977 LABORATORY CONSUMABLES	2,642	14,768	10,000	10,300	300	3.00%
2980 INSTRUMENTATION	16,027	26,626	30,000	30,000	0	0.00%
2985 LAB EQUIPMENT	6,849	4,234	7,000	7,000	0	0.00%
2987 ELECTRICAL SUPPLIES	18,611	12,517	16,000	16,000	0	0.00%
3001 POSTAGE	1	0	0	0	0	0.00%
3005 COURIER & DELIVERY	2,320	3,149	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	40,825	37,440	38,240	800	2.14%
3014 TELECOMMUNICATIONS	2,298	2,414	2,060	7,740	5,680	275.73%
3035 MILEAGE	3,945	2,499	3,200	3,200	0	0.00%
3045 CONFERENCES & SEMINARS	0	294	0	0	0	0.00%
3055 MEETING COSTS	1,728	927	500	500	0	0.00%
3060 MEALS	0	256	0	0	0	0.00%
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	5,452	3,215	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	207	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%
3305 BUILDING MAINTENANCE	868	454	0	0	0	0.00%
3340 SOFTWARE MAINTENANCE	42,788	45,354	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	184	1,500	0	(1,500)	-100.00%
3425 CONSTRUCTION CONTRACT	44,733	44,338	65,140	42,081	(23,059)	-35.40%



Executive Report

Budget Year: 2025; YTD End Date: December 2024

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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 Council Review	Variance	Variance %
3426 PATCHING	206,800	172,537	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	1,026	0	0	0	0.00%
3480 CLEANING CONTRACT	9,730	8,726	10,200	10,800	600	5.88%
3489 CONTRACT/OUTSIDE SERVICES	58,561	41,062	32,800	32,800	0	0.00%
3601 INSURANCE PREMIUMS	336,051	373,209	360,650	416,809	56,159	15.57%
3969 SLUDGE DISPOSAL	177,760	232,141	200,000	204,500	4,500	2.25%
GOODS & SERVICES TOTAL	2,331,618	2,312,856	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	398,754	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	1,349,249	1,389,634	1,526,585	136,951	9.86%
EXPENSE TOTAL	12,534,998	13,103,865	14,206,466	15,071,648	865,182	6.09%
REVENUE						
0180 SEWER SURCHARGE	12,293,841	11,922,874	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%
0460 TRANSFER FRM CAPITAL FUND	0	0	585,371	556,108	(29,263)	-5.00%
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%
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	10,215	12,500	12,500	0	0.00%
0874 SEWER RODDINGS	16,711	21,552	20,000	20,000	0	0.00%



Executive Report

Budget Year: 2025; YTD End Date: December 2024

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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 Council Review	Variance	Variance %
0899 OTHER SERVICE CHARGES	2,840	5,958	15,000	15,000	0	0.00%
0985 SEPTAGE TREATMENT	148,734	175,578	175,000	200,000	25,000	14.29%
REVENUE TOTAL	12,534,994	12,160,544	1,304,371	1,291,983	(12,388)	-0.95%
GRAND TOTAL:	4	943,321	12,902,095	13,779,665	877,570	6.80%

GG 2025-01

Draft Recommendation:

“No Draft Recommendation.”



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 A

40%	Fixed
60%	Variable

**2025 Recommended
40% Fixed, 60%**

Monthly Fixed Rate	2024 Approved	Variable	Difference
Meter Size			
5/8X3/4	24.25	22.04	-2.21
5/8 INCH	24.25	22.04	-2.21
3/4 INCH	24.25	22.04	-2.21
1 INCH	63.05	57.31	-5.74
1.5 INCH	126.10	114.63	-11.47
2 INCH	201.27	182.96	-18.31
3 INCH	402.54	365.93	-36.61
4 INCH	628.05	570.93	-57.12
6 INCH	1336.28	1,141.86	-194.42

Variable Rate	1.59	1.80	0.21
Wastewater Surcharge	99.18%	102.56%	3.38%

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:

Enter Rate 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