



2023 Rate Supported Budget - Water and Wastewater

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Rate Supported Budget Overview

The 2023 rate supported budget supports the costs associated with water treatment and collection within the Village of Minden and the costs of water treatment within Lutterworth Pines. The 2023 budget has been prepared taking into consideration the Ontario Clean Water Agency's (OCWA) Rate Study Report and 5-Year Recommended Capital Plan.

The 2023 rate supported budget proposes a 2% water rate increase. This rate increase aligns with the OCWA rate study and projects a slight budget surplus, which if realized, will be transferred to the water reserve for future capital needs.

The 2023 rate supported budget proposes a 4% wastewater rate increase. This rate increase is 1% greater than the 3% rate increase proposed in the OCWA rate study. The 4% rate increase projects a slight budget surplus, whereas the 3% rate increase does not. Therefore, to ensure that wastewater reserve is not utilized for operational purposes, a 4% rate increase is recommended.

It should be noted that the OCWA rate study was tabled in February 2022, with inflation forecasted at 2%. Since that time, the rate of inflation experienced has been considerably greater. High inflation will continue to put pressures on the rate supported budget and staff will work with OCWA to ensure our rate structure moving forward is sufficient for our current and future needs.

Major capital projects to enhance, restore or repair water assets are funded through reserves. A capital budget request form has been completed for each major project.

Rate Impact on System Users

The proposed rate increases will have the following impact on water and wastewater rates:

- Minden Water System: \$3.41 per cubic metre (\$0.07 increase)
- Minden Wastewater System: \$4.12 per cubic metre (\$0.19 increase)

The proposed rate increases will adjust the minimum billings per quarter to:

- Minden Water System: \$139.68 (\$3.01 increase)
- Minden Wastewater System: \$193.56 (\$8.94 increase)
- Lutterworth Pines System: \$312.24 (\$6.00 increase)

Staff Costs and Internal Transfers

The Public Works and Finance Department incur staff and material costs associated with administering the OCWA contract and as well as administering the budgeting, billing and collection of water and wastewater accounts. The associated operating costs have been estimated and are reflected in an internal transfer expense in both rate supported budgets. In turn, internal transfer revenue is recorded within the tax supported Public Works and Finance Department budget.

Occasionally but infrequently, operators from the Public Works Department will assist OCWA with the performance of OCWA's duties. This is typically in relation to but not limited to the execution of work orders where OCWA requires another person to assist. When this occurs, the associated cost will be charged to the respective wages and benefits account.

**Township of Minden Hills
2023 Budget Summary
Water**

	2022 Budget	2023 Budget
Operating revenues		
Usage charges	(517,235)	(527,580)
Fees and other revenues	(6,700)	(22,200)
Contribution from reserves	-	-
	<u>(523,935)</u>	<u>(549,780)</u>
Operating expenditures:		
OCWA contract	196,000	203,000
OCWA incidentals	25,750	25,000
Materials, supplies and other operating costs	132,185	137,730
Repairs and maintenance	170,000	170,000
Contribution to reserves	-	14,050
	<u>523,935</u>	<u>549,780</u>
Capital revenues:		
Contribution from reserves	-	(165,000)
Grants	-	(252,071)
	<u>-</u>	<u>(417,071)</u>
Capital expenditures:		
Capital expense	-	417,071
	<u>-</u>	<u>417,071</u>
Net budget	<u>-</u>	<u>-</u>
Rate increase	<u>2.00%</u>	<u>2.00%</u>

**Township of Minden Hills
2023 Capital Budget Request**

Project Number:	W-C01
Project Title:	PLC Replacements at Water Treatment Plant
Department:	Public Works
Division:	Water
Location:	Water Treatment Plant
Pre-budget Approval:	No
Investment Type:	Renewal
Service Level Impact:	Improve

Scope of Work
Replacement of the Programmable Logic Controllers (PLC) at the water treatment plant.

Justification
Required for proper maintenance and function of the water treatment plant.

Budget Impact	
Costs	
PLC	\$ 40,000
Total	\$ 40,000
Funding	
Reserves	\$ 40,000
Total	\$ 40,000

**Township of Minden Hills
2023 Capital Budget Request**

Project Number:	W-C02
Project Title:	Fire Hydrant Maintenance
Department:	Public Works
Division:	Water
Location:	Village of Minden
Pre-budget Approval:	No
Investment Type:	Renewal
Service Level Impact:	Improve

Scope of Work
Repainting hydrants as needed at a cost of \$250 each. Installing hydrants markers as needed at a cost of \$35 each.

Justification
General maintenance as required to ensure hydrants are and remain visible.

Budget Impact	
Costs	
Time and material costs	\$ 25,000
Total	\$ 25,000
Funding	
Reserves	\$ 25,000
Total	\$ 25,000

**Township of Minden Hills
2023 Capital Budget Request**

Project Number:	W-C04
Project Title:	Highway 35 Fire Hydrant Replacement
Department:	Public Works
Division:	Water
Location:	Village of Minden
Pre-budget Approval:	No
Investment Type:	Renewal
Service Level Impact:	Improve

Scope of Work
<p>Replace approximately 20 fire hydrants, with isolation valves, along Highway 35. The Ontario Clean Water Agency (OCWA) will represent the Township on this project. Tenders for hydrant and materials procurements as well as for a contracting services will be released in Q2 2023.</p> <p>Staff are in the process of finalizing the transfer payment agreement requirements before the project can commence.</p>

Justification
<p>This project was the recipient of Investing in Infrastructure in Canada (ICIP) Green Steam funding and is required to be completed by October 31, 2023.</p>

Budget Impact	
Costs	
Fire Hydrant Replacement	\$ 352,071
Total	\$ 352,071
Funding	
ICIP	\$ 252,071
Reserves	\$ 100,000
Total	\$ 352,071

**Township of Minden Hills
2023 Budget Summary
Wastewater**

	2022 Budget	2023 Budget
Operating revenues		
Usage charges	(605,640)	(629,866)
Fees and other revenues	(3,500)	(12,500)
Contribution from reserves	-	-
	<u>(609,140)</u>	<u>(642,366)</u>
Operating expenditures:		
OCWA contract	312,400	328,020
OCWA incidentals	20,600	20,000
Materials, supplies and other operating costs	228,250	245,933
Repairs and maintenance	45,000	46,000
Contribution to reserves	2,890	2,413
	<u>609,140</u>	<u>642,366</u>
Capital revenues:		
Contribution from reserves	-	-
	<u>-</u>	<u>-</u>
Capital expenditures:		
Capital expense	-	-
	<u>-</u>	<u>-</u>
Net budget	<u>-</u>	<u>-</u>
Rate increase	<u>5.00%</u>	<u>4.00%</u>

**Township of Minden Hills
2023 Rate Supported Budget
Continuity of Reserves**

Reserve	Unaudited Opening Balance	Contributions To	Contributions From	Closing Balance
Water	(1,237,184.63)	(14,050.00)	165,000.00	(1,086,234.63)
Wastewater	(1,174,603.19)	(2,413.00)	-	(1,177,016.19)
	(2,411,787.82)	(16,463.00)	165,000.00	(2,263,250.82)



Township of Minden Hills Water and Wastewater Rate Study

Date: February 23, 2022

Rev: 2

Issue and Revision Record					
Rev.	Date	Prepared by:	Reviewed by:	Approved by:	Rev. Description
1	February 22, 2022	Nick Larson	Nick Larson	Nick Larson	Draft
2	February 23, 2022	Nick Larson	Tara Stephen	Nick Larson	Final

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1 Introduction

1.1 Overview

The Ontario Clean Water Agency (OCWA) was retained by the Township of Minden Hills (Township) to prepare a Water and Wastewater Rate Study.

A Rate Study establishes a fiscally responsible charge for users of water and wastewater systems to fund the operating and capital expenditures required to provide services.

This Rate Study is based on an analysis of:

- Current and past budgets;
- Reserve fund and debt positions;
- Major maintenance, rehabilitation or replacement spending forecasts;
- Current and forecasted customers; and
- Current and forecasted water consumption levels.

1.2 Approach

The approach to completing this Rate Study is:

1. Forecast expenditures.
2. Understand current and expected revenues.
3. Establish an appropriate structure to establishing a billing approach. This looks at options regarding base (flat) charges, standard volumetric (\$/m³) charges, and block increasing/decreasing volumetric charges.
4. Establish an appropriate rate increase (or decrease) for each portion of the billing approach determined in Step 3 to fund the forecasted expenditures.

1.3 Updating Rate Analysis

The analysis completed in this report is based on current system performance and existing information. The timing of capital projects may be impacted by changing circumstances (i.e. unexpected accelerated deterioration of asset performance, rapid growth of the serviced population, changing regulations, etc.).

The rates should be reviewed on an annual basis, and this Rate Study should be repeated every five (5) years, or more frequently if significant events occur that will impact the timing of any large capital projects. The current high inflation landscape also provides incentive for more frequent updates.

1.4 Background

The Township currently provides water services to approximately 576 customers in Minden Hills and 29 customers in Lutterworth, and wastewater services to approximately 570 customers in Minden Hills.

The current billing structure is as follows:

- Minden Water and Wastewater customers pay a quarterly base (minimum) charge plus a volumetric overage fee when consumption exceeds the minimum charge volume.
- Lutterworth Water customers pay a flat base charge per connection.

The 2021 base and volumetric charges are summarized in Table 1.

Table 1 – Summary of 2021 Charges

CUSTOMER CATEGORY	QUARTERLY MINIMUM	ANNUAL MINIMUM	OVERAGE
Minden Water	41 m ³ @ \$3.27/m ³ = \$133.93	\$536	\$3.27/m ³ above minimum on quarterly basis
Minden Wastewater	47 m ³ @ \$3.77/m ³ = \$177.18	\$709	\$3.77/m ³ above minimum on quarterly basis
Lutterworth Water	N/A	\$1,102.50	N/A

2 Expenditure Forecast

2.1 2021 Expenditures

Table 2 summarizes the 2021 budget expenditures for each system. Descriptions of each category are provided below the table.

Table 2: Minden Hills Water and Wastewater 2021 Budget Expenditures

EXPENDITURE SOURCE	WATER EXPENDITURE	WASTEWATER EXPENDITURE
Operating Costs	\$328,150	\$537,300
Debt	\$0	\$0
Capital	\$102,000	\$54,000
Contribution to Reserve	\$112,170	\$233,550
Total	\$542,320	\$824,850

- **Operating Costs:** The services contracted to the Ontario Clean Water Agency for the operation of the systems and all other staff and material costs.
- **Debt:** Principal and interest payments for the existing debentures for past projects.
- **Capital:** Costs for major maintenance, repair, rehabilitation or replacement activities to maintain performance of the system.
- **Contribution to Reserve:** Contribution to reserve funds to pay for future capital works.

2.2 Expenditure Forecast Approach

2.2.1 Operating Costs

The future costs of operational items are forecasted based on an annual inflation increase of 2.0%.

2.2.2 Capital Expenditures

Capital expenditures for the next 6 years are taken directly from the 2022 Major Maintenance plan prepared by OCWA. Longer term (i.e. 7 to 20 year) capital forecasts are taken directly from the Asset Management Plan (OCWA; 2022). It should be noted that the first 6 years in the Asset Management Plan are identical to the 6 years forecasted in the 2022 Major Maintenance Plan, and therefore the capital forecast in all business processes are explicitly aligned.

The capital costs in the AMP are presented in 2021 dollars. Future costs of capital expenditures are forecasted based on an annual inflation increase of 2.0%.

2.2.3 Debt Expenditures

The Township does not currently have any debt associated with the water or wastewater systems.

2.3 Expenditure Forecast

Expenditure forecasts are provided in Figure 1. These forecasts are based on a 2.0% annual inflation increase for both operating and capital expenditures. It is recognized that inflation at the time of this report being written is considerably higher. The Township should continue to monitor real inflation pressures on their operational and capital expenditures, and update this analysis as long term inflation patterns are better understood.

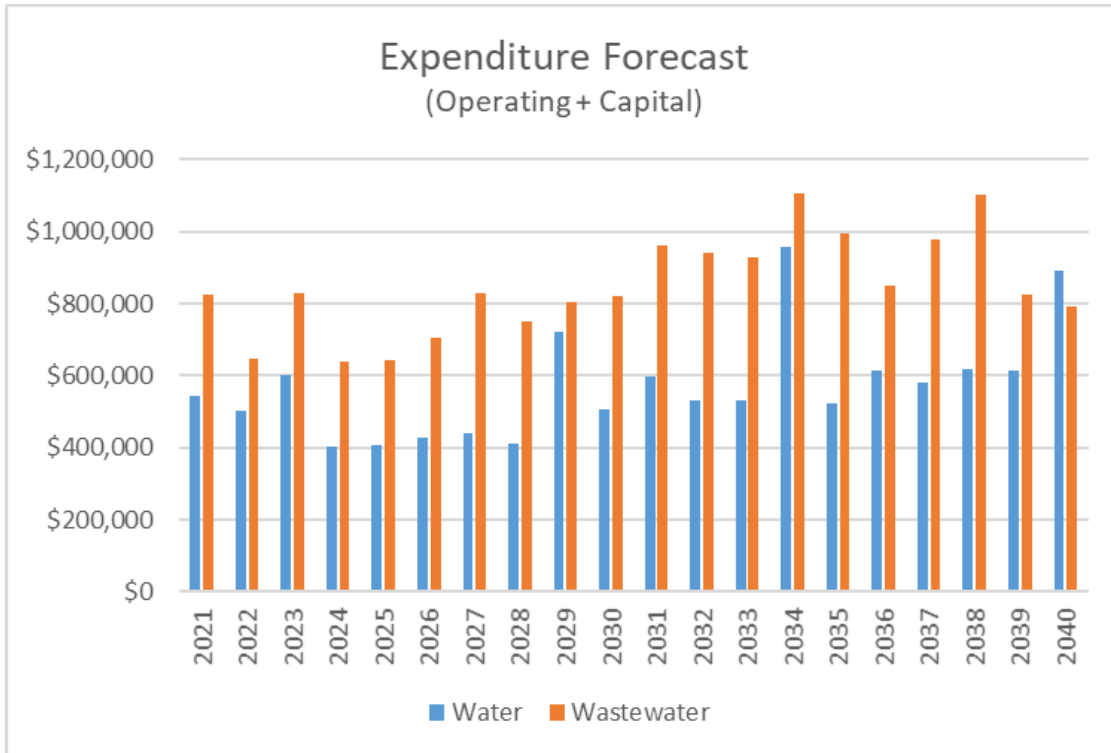


Figure 1: Expenditure Forecast

3 Revenue Analysis

3.1 Current Revenue

Table 3 summarizes budgeted 2021 revenues.

Table 3: Minden Hills Water and Wastewater Revenues

REVENUE SOURCE	WATER REVENUE	WASTEWATER REVENUE
Base Billings	\$308,897	\$403,993
Volumetric Billings	\$189,750	\$172,807
Other Own-Source Revenue	\$11,700	\$3,500
Contribution from Reserve	\$0	\$244,550
Total	\$542,320	\$824,850

3.2 Customer Forecast

The population has increased in the Township over the past 20 years (Table 4). The rate of increase from 2011 to 2016 was 7.7%, or about 1.54% per year.

Table 4: Minden Hills Population History

YEAR	POPULATION
1996	5,336
2001	5,312
2006	5,556
2011	5,655
2016	6,088

Population figures from Statistics Canada

This growth rate in the number of new customers has increased by an average of 4 to 5 new water and sewer connections per year over the past five years, or about a 1% increase to the number of services (compared to a 1.54% increase in total population). This is an expected result since there are homes in the Township that are not serviced by the centralized water or wastewater systems.

For the purposes of forecasting revenue a baseline conservative forecast of 5 new water and sewer customers per year has been assumed. This forecast can be updated to reflect formal land use planning studies if/when they become available.

3.3 Direct Billing Revenue

As described in Section 1.3, there are two components to the direct billing revenues for Minden water and wastewater customers:

1. A base (minimum) charge that is applied based on service connection size; and
2. An overage charge that is applied to the quantity of water consumed above the amount included in the minimum charge.

It should be noted that the pandemic-impacted years of 2020 and 2021 show reduced overage volumes, however these are considered anomalous. Future forecasts are based on an analysis of 2018 and 2019 overage billings that indicate approximately 56,000 m³ billed via the overage charge for water customers and approximately 53,000 m³ billed via the overage charge for wastewater customers.

The Lutterworth water customers pay a flat charge per connection.

3.4 Other Revenue

The Township receives small amounts of revenue from several other sources, such as new connections. Future revenue from these other sources is forecasted based on an annual increase of 2%.

4 Billing Structure

There are several common variations to the water and wastewater billing structure in Ontario municipalities, including:

1. Flat rate (non-metered) charge that does not change based on meter size or consumption. Flat rate billing structures are used in municipalities without water meters.
2. Volumetric charge ($\$/\text{m}^3$) which can be either:
 - Constant rate – same price for each m^3
 - Declining block rate – first $X \text{ m}^3$ is priced at one rate, the second $X \text{ m}^3$ is priced at a lower rate. This is used to reduce the cost charged to large users.
 - Increasing block rate – first $X \text{ m}^3$ is priced at one rate, the second $X \text{ m}^3$ is priced at a higher rate. This is used to encourage users to reduce water consumption.
3. Combination of base charge where a minimum charge is applied to cover the fixed cost of providing services plus a volumetric charge for consumption over the minimum base volume.

Revenues that are based solely on a volumetric rate can be volatile based on consumption trends that are not in a Township's control (i.e. a wet summer when consumers purchase less water). Most billing structures have a combination of a base charge plus a volumetric rate to limit revenue volatility and enhance predictability for long term planning.

The current billing structure in Minden Hills has a base fee with a stable block volumetric rate (i.e., price of additional water over minimum equals price used in base fee). The Lutterworth water billing structure is a flat rate.

No change is recommended to the current billing structure.

5 Rate Calculation

This section calculates the rate increases that are required to generate the revenue to fund the costs of providing water and wastewater services. The analysis starts with the current reserve balances, and then establishes the required rate increases to fund the forecasted expenditures (from Section 2) considering the current and future revenue analysis (from Section 3).

The objective of the analysis is to maintain an appropriate reserve fund balance over the forecast period. It is again noted that expenditure forecasts are based on 2% inflation, and as of the date of this report there is much higher inflation being observed in Canada. The impact of inflation on each individual line item expenditure in the Township's budget is uncertain, and the duration of the high inflation period is unknown. The rate calculations presented below should be considered within this context, and updated on a periodic basis as the inflationary landscape unfolds.

5.1 Water

The closing 2021 water reserve balance is estimated to be approximately \$1,350,000. Rate increases of 2% per year for the next 5 years will result in a modest increase to the reserve fund balance. Over the long term, rate increases could be lowered to 1.5% per year while still resulting in an increasing reserve fund balance which is estimated to be over \$3 million by 2040.

Future updates to the Township's Asset Management Plan will provide an understanding of the long term capital replacement needs of the water distribution system. If performance issues begin to be observed, then it may be appropriate to accumulate a large reserve balance to prepare for the replacement of deficient water mains. Debt could also be leveraged to fund watermain replacements in combination with the use of reserve funds. If performance issues are not observed in future updates to the AMP, then the Township could be in position to lower the annual water rate increase.

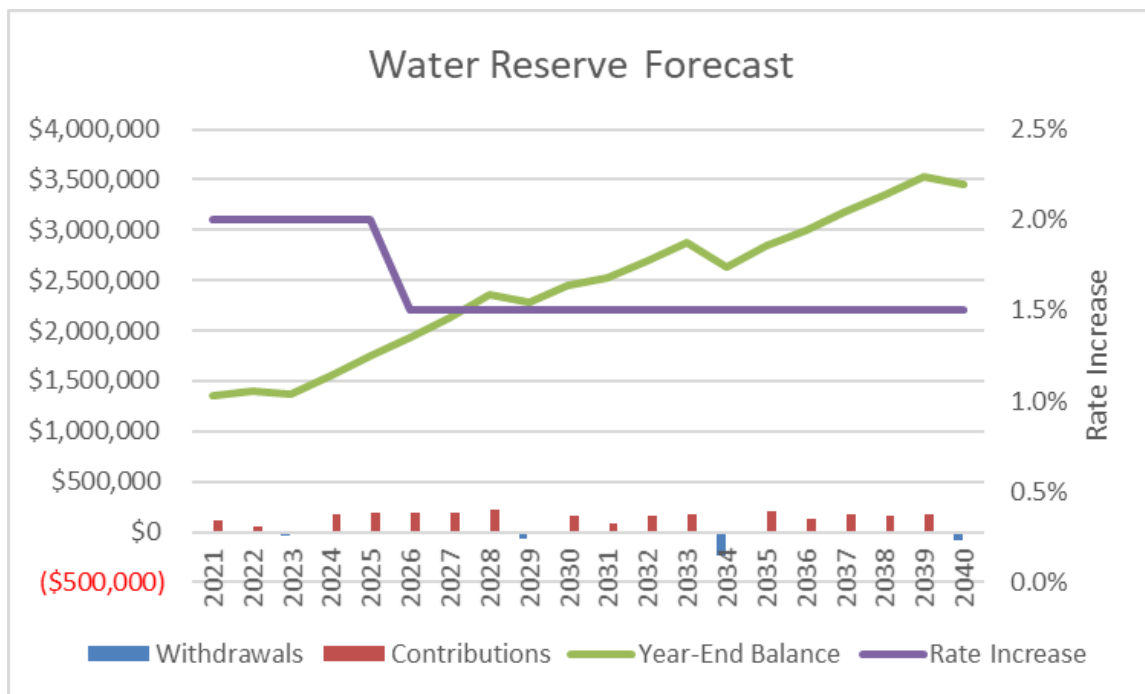


Figure 5: Water Reserve Forecast

5.2 Wastewater

The closing 2021 wastewater reserve balance is estimated to be approximately \$930,000. Rate increases of 3% per year for the next 15 years are required to fund the forecasted expenditures while preventing a negative reserve fund balance. In the 15+ year horizon, the forecast shows that the Township could be in position to lower the annual wastewater rate increase. The low minimum balance in 2035 could be avoided by debt-financing a large project or by larger annual increases to the wastewater rate. The financing options for longer term expenditures will be considered by the Township in annual budget process and in future updates to this Rate Study. However for the short to medium term, 3% increases are sufficient to maintain an appropriate reserve fund balance.

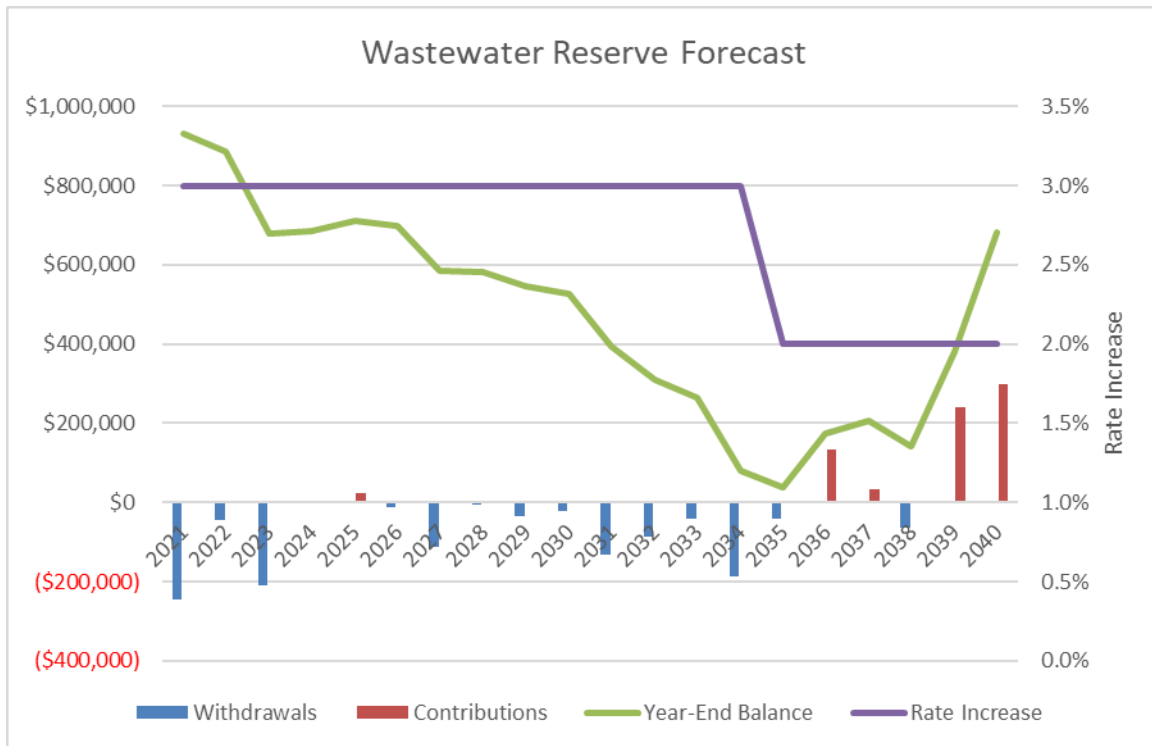


Figure 5: Wastewater Reserve Forecast

6 Conclusions and Discussion

The water and wastewater systems are in a strong financial position. Both have reasonable current reserve balances, and annual rate increases of 2% for the water system and 3% for the wastewater system will maintain appropriate reserve balances over the short to medium term while funding the necessary operating and capital expenditures. Neither system has any debt, which provides additional financial flexibility to fund any unforeseen large project that may materialize.

The largest financial challenge in the short to medium term would be a prolonged period of high inflation. The Township should continue to monitor how inflation is impacting their expenditures. Although the typical update cycle for a Rate Study is around 5 years, it may be appropriate to update the analysis more frequently (i.e. annually) in the next few years if high inflation persists.

The Corporation of the Township of Minden Hills



(5-Year Recommended Capital/Major Maintenance from 2023 to 2027)

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval.

Ref.	No.	Scope of Work	Cost Estimate					Compliance	DWQMS RA Outcomes*	Health & Safety	Repair / Maintenance	Lifecycle Replacement	Improvement	Spare Parts Inventory	Approved by Client	Rationale for Project
			2023	2024	2025	2026	2027									
		Minden WWTP														
	1	Roof Repair/Replacement				\$40,000										
	2	Preliminary Structural Assessment of Concrete Aeration/Clarifier Tanks		\$6,000												
	3	Tertiary Filter Rehabilitation	\$50,000												Awaiting quote	
	4	UV Annual Service/Maintenance	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000								Replacement Bulbs, Sleeves, Ballasts	
	5	Unplanned Repairs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000									
		Total Estimate - Recommended Capital	\$66,000	\$22,000	\$16,000	\$56,000	\$16,000									
		Minden Collection System														
	1	Collection System Flushing	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000									
	2	Orde SPS Roof Repairs/Replacement				\$10,000										
	3	Piping Replacement and Manhole Repairs	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000									
	4	Unplanned Repairs	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000									
		Total Estimate - Recommended Capital	\$130,000	\$130,000	\$130,000	\$140,000	\$130,000									
		Minden WTP														
	1	Third Party DWQMS Audits	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500									
	2	PLC Replacement	\$30,000													
	3	Roof Repairs/Replacement				\$10,000										
	4	Unplanned Repairs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000									
		Total Estimate - Recommended Capital	\$41,500	\$11,500	\$11,500	\$21,500	\$11,500									
		Minden Distribution System														
	1	Fire Hydrant Repair/Replacements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000								Repaint \$150/hydrant spread over 5 years, markers \$35/	
	2	Watermain Replacements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000									
	3	Unplanned Repairs	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000									
		Total Estimate - Recommended Capital	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000									
		Lutterworth Pines WTP														
	1	DWQMS 3rd Part Audits	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500									
	2	Uranium Filter Replacement	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000									
		Lutterworth Distribution Repairs	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000									
	3	Unplanned Repairs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000									
		Total Estimate - Recommended Capital	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500									
		General														
	1	Reserve Capacity Assessment/Service Study	\$15,000													
	2	Climate Change Adaptation Strategy Plan													Estimate to be provided	
		Total Estimate - Recommended Capital	\$15,000	\$0	\$0	\$0	\$0									

Total Capital Estimate \$490,000 \$401,000 \$395,000 \$455,000 \$395,000

2023 Recommended Capital Presented by: Jeremy Manning

2023 Recommended Capital Approved by:

* NOTE: a requirement of DWQMS v. 2.0 is to consider the outcomes of the risk assessment (RA) documented under Element 8 as part of the system's infrastructure review

- Legend:
- H High priority recommended to be completed in upcoming year
 - M Medium priority recommended to be completed in 1 to 3 years
 - L Low priority recommended to be completed in years 4 to 5

Township of Minden Hills
2023 Budget
Water

Department	Account	Account Description	2021 Actual	2021 Budget	2022 Actual (Dec)	2022 Budget	2023 Budget	Budget Change \$	Budget Change %
Water	5 3 1480000 9002	Usage Charges	(528,864)	(530,620)	(432,619)	(517,235)	(527,580)	(10,345)	2.0%
Water	5 3 1480000 9004	Turn On/Off Fees	(450)	(200)	(300)	(200)	(200)	0	0.0%
Water	5 3 1480000 9005	Connection Fees	(3,000)	(1,500)	(500)	(1,500)	(1,500)	0	0.0%
Water	5 3 1480000 9127	Penalty Revenue	(7,269)	0	(6,548)	0	(6,500)	(6,500)	
Water	5 3 1480000 9202	Bank Interest Income	(3,000)	(3,000)	0	(3,000)	(12,000)	(9,000)	300.0%
Water	5 3 1480000 9203	Other Revenue	(7,150)	(2,000)	(3,000)	(2,000)	(254,071)	(252,071)	12603.6%
Water	5 3 1480000 9301	Contribution from Reserves	0	0	0	0	(165,000)	(165,000)	
Total Revenues			(549,733)	(537,320)	(442,967)	(523,935)	(966,851)	(442,916)	84.5%
Water	5 4 1480000 3010	Wages	8,853	17,300	173	17,610	0	(17,610)	(100.0%)
Water	5 4 1480000 3030	Benefits	3,421	4,900	58	5,050	0	(5,050)	(100.0%)
Water	5 4 1480000 4021	Equip Repair/Maintenance	32,881	94,000	24,621	145,000	145,000	0	0.0%
Water	5 4 1480000 4022	Bldg/Prop Repair/Maintenance	3,057	8,000	3,252	25,000	25,000	0	0.0%
Water	5 4 1480000 4030	Audit	3,140	1,500	3,515	3,000	3,000	0	0.0%
Water	5 4 1480000 4035	Consultants	7,123	18,000	6,106	0	10,000	10,000	
Water	5 4 1480000 4040	Legal	0	500	1,605	500	500	0	0.0%
Water	5 4 1480000 4055	Internal Transfers	4,000	4,000	4,000	4,000	33,725	29,725	743.1%
Water	5 4 1480000 4060	Insurance	51,615	46,700	56,205	56,205	58,755	2,550	4.5%
Water	5 4 1480000 4070	Other Services	0	1,200	0	0	10,000	10,000	
Water	5 4 1480000 4075	Other Expense	10,663	0	4,775	0	2,000	2,000	
Water	5 4 1480000 4080	Supplies	9,980	3,000	1,281	7,500	4,000	(3,500)	(46.7%)
Water	5 4 1480000 4081	Materials	5,423	0	135	0	0	0	
Water	5 4 1480000 4085	OCWA Contract	266,336	190,300	205,075	196,000	203,000	7,000	3.6%
Water	5 4 1480000 4090	OCWA Extras	20,367	25,000	2,971	25,750	25,000	(750)	(2.9%)
Water	5 4 1480000 4091	New Connection Costs	500	0	0	0	0	0	
Water	5 4 1480000 4110	Utilities	8,507	13,000	9,543	13,000	13,000	0	0.0%
Water	5 4 1480000 4120	Fuel	0	1,000	0	400	1,000	600	150.0%
Water	5 4 1480000 4132	Licences & Permits	0	0	100	0	0	0	
Water	5 4 1480000 4150	Conferences & Education	0	1,500	0	1,500	1,500	0	0.0%
Water	5 4 1480000 4250	Advertising	0	250	185	250	250	0	0.0%
Water	5 4 1480000 4520	Write-Off's	360	0	313	0	0	0	
Water	5 4 1480000 5630	Capital Expense	0	0	0	0	417,071		
Water	5 4 1480000 6030	Contribution to Reserves	113,507	107,170	23,170	23,170	14,050	(9,120)	(39.4%)
Total Expenses			549,733	537,320	347,083	523,935	966,851	25,845	4.9%
Net Budget			0	0	(95,884)	0	0	(417,071)	1

Township of Minden Hills
2023 Budget
Wastewater

Department	Account	Account Description	2021 Actual	2021 Budget	2022 Actual (Dec)	2022 Budget	2023 Budget	Budget Change \$	Budget Change %
Waste Water-Sewer	6 3 1490000 9002	Usage Charges	(590,381)	(576,800)	(497,480)	(605,640)	(629,866)	(24,226)	4.0%
Waste Water-Sewer	6 3 1490000 9005	Connection Fees	(2,750)	(500)	(500)	(500)	(500)	0	0.0%
Waste Water-Sewer	6 3 1490000 9202	Bank Interest Income	(3,000)	(3,000)	0	(3,000)	(12,000)	(9,000)	300.0%
Waste Water-Sewer	6 3 1490000 9301	Contribution From Reserves	0	(227,550)	0	0	0	0	
Total Revenues			(596,131)	(807,850)	(497,980)	(609,140)	(642,366)	(33,226)	5.5%
Waste Water-Sewer	6 4 1490000 3010	Wages	8,583	17,300	0	17,610	0	(17,610)	(100.0%)
Waste Water-Sewer	6 4 1490000 3030	Benefits	3,352	4,900	0	5,050	0	(5,050)	(100.0%)
Waste Water-Sewer	6 4 1490000 4021	Equip Repair/Maintenance	23,187	15,000	14,200	15,000	16,000	1,000	6.7%
Waste Water-Sewer	6 4 1490000 4022	Bldg/Prop Repair/Maintenance	4,282	22,000	7,174	30,000	30,000	0	0.0%
Waste Water-Sewer	6 4 1490000 4030	Audit	1,500	1,500	0	1,500	1,500	0	0.0%
Waste Water-Sewer	6 4 1490000 4035	Consultants	12,974	18,000	10,055	15,000	15,000	0	0.0%
Waste Water-Sewer	6 4 1490000 4040	Legal	0	1,000	0	1,000	1,000	0	0.0%
Waste Water-Sewer	6 4 1490000 4055	Internal Transfers	4,000	4,000	4,000	4,000	33,725	29,725	743.1%
Waste Water-Sewer	6 4 1490000 4060	Insurance	34,296	31,300	37,590	37,590	39,208	1,618	4.3%
Waste Water-Sewer	6 4 1490000 4070	Other Services	77,579	60,000	57,826	76,000	78,000	2,000	2.6%
Waste Water-Sewer	6 4 1490000 4075	Other Expense	5,163	5,000	1,042	0	2,000	2,000	
Waste Water-Sewer	6 4 1490000 4080	Supplies	0	2,500	177	3,500	3,500	0	0.0%
Waste Water-Sewer	6 4 1490000 4085	OCWA Contract	217,617	303,300	307,730	312,400	328,020	15,620	5.0%
Waste Water-Sewer	6 4 1490000 4090	OCWA Extras	6,208	20,000	536	20,600	20,000	(600)	(2.9%)
Waste Water-Sewer	6 4 1490000 4110	Utilities	70,691	65,000	67,135	65,000	70,000	5,000	7.7%
Waste Water-Sewer	6 4 1490000 4120	Fuel	0	2,000	0	500	500	0	0.0%
Waste Water-Sewer	6 4 1490000 4132	Licences & Permits	0	0	100	0	0	0	
Waste Water-Sewer	6 4 1490000 4150	Conferences & Education	0	1,000	0	1,000	1,000	0	0.0%
Waste Water-Sewer	6 4 1490000 4250	Advertising	0	500	185	500	500	0	0.0%
Waste Water-Sewer	6 4 1490000 4520	Write-Off's	392	0	0	0	0	0	
Waste Water-Sewer	6 4 1490000 5630	Capital Expense	6,833	233,550	0	0	0	0	
Waste Water-Sewer	6 4 1490000 6030	Contribution to Reserves	119,474	0	2,890	2,890	2,413	(477)	(16.5%)
Total Expenses			596,131	807,850	510,640	609,140	642,366	33,226	5.2%
Net Budget			0	0	12,660	0	0	0	