

2025 Water and Wastewater Schedule of Revenue and Expenditures by Object of Expenditure

Object of Expenditure	2024 Water Budget Total (\$)	2024 Wastewater Budget Total (\$)	2024 Combined Total (\$)	2025 Water Budget Total (\$)	2025 Wastewater Budget Total (\$)	2025 Combined Total (\$)	Combined Total Variance (\$)	Total Combined Variance (%)	Note
A_40000AB Compensation	8,721,339	12,634,052	21,355,391	9,167,033	14,603,786	23,770,819	2,415,428	11.3%	(1)
A_41000AB Administrative	495,276	1,192,850	1,688,126	522,757	769,632	1,292,389	(395,737)	(23.4%)	(2)
A_44000AB Operational & Supply	3,139,508	16,695,419	19,834,927	3,292,643	18,059,924	21,352,567	1,517,640	7.7%	(3)
A_50000AB Occupancy & Infrastructure	5,994,936	12,189,751	18,184,687	6,265,455	12,989,978	19,255,433	1,070,746	5.9%	(4)
A_52000AB Equipment, Vehicles, Technology	1,701,453	3,824,099	5,525,552	1,501,731	4,600,904	6,102,635	577,083	10.4%	(5)
A_56000AB Partnership, Rebate, Exemption	91,850	2,000,000	2,091,850	96,900	4,000,000	4,096,900	2,005,050	95.9%	(6)

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A_75100AC Transfers To Funds	24,090,330	29,450,024	53,540,354	26,384,199	38,425,226	64,809,425	11,269,071	21.0%	(7)
A_60000AC Allocation Between Departments	862,667	1,142,710	2,005,377	1,053,891	1,326,049	2,379,940	374,563	18.7%	
A_60260AC Allocation Within Departments	4,163,080	6,830,602	10,993,682	4,626,910	7,993,457	12,620,367	1,626,685	14.8%	(1),(2), (8)
Gross Expenditure Subtotal	49,260,439	85,959,507	135,219,946	52,911,519	102,768,956	155,680,475	20,460,529	15.1%	
A_30000AB Taxation	(53,306,335)	(101,276,335)	(154,582,670)	(57,071,267)	(116,477,200)	(173,548,467)	(18,965,797)	12.3%	
A_32400AB By-Law Charges & Sales	(12,000)	(1,567,278)	(1,579,278)	(24,000)	(2,482,278)	(2,506,278)	(927,000)	58.7%	(9)

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A_34950AB Other Revenue	(428,493)	(1,034,140)	(1,462,633)	(489,993)	(2,034,140)	(2,524,133)	(1,061,500)	72.6%	(10)
A_75000AC Transfers From Funds	0	(104,000)	(104,000)	(30,000)	(30,000)	(60,000)	44,000	(42.3%)	
Gross Revenue Subtotal	(53,746,828)	(103,981,753)	(157,728,581)	(57,615,260)	(121,023,618)	(178,638,878)	(20,910,297)	13.3%	
Net Expenditure (revenue) before indirect allocations	(4,486,389)	(18,022,246)	(22,508,635)	(4,703,741)	(18,254,662)	(22,958,403)	(449,768)	2.0%	
A_70000AC Indirect Allocation	2,377,423	3,890,478	6,267,901	2,602,501	4,215,875	6,818,376	550,475	8.8%	

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A_70200AC Capital Financing Allocation	2,108,963	14,131,770	16,240,733	2,101,240	14,038,787	16,140,027	(100,706)	(0.6%)	
Allocation Subtotal	4,486,388	18,022,249	22,508,634	4,703,741	18,254,662	22,958,403	449,769	2.0%	
Net Expenditure (revenue) after indirect allocations	0	0	0	0	0	0	0	0	

FTE - Permanen			301.0	20.4
FTE - Temporary	3.9		4.0	0.1
FTE - Total	284.5		305.0	20.5
Student	2.0		2.0	-

Notes:

- (1) Base increases (\$1.1M) in alignment with current labour contracts and policies. Includes \$1.3M in additional program change staff allocated to the Wastewater division. All operating costs associated with Asset Management, Integrated Systems & Engineering are allocated to Water & Wastewater through an Allocation Within Department.
- (2) Decline due to consulting engagements now funded in the Asset Management division instead of the Wastewater division as in the prior year. Offset with increase in Allocation Within Department.
- (3) Increases due to usage trends and contractual pricing for chemicals (\$0.8M) and sludge haulage/disposal (\$0.7M)
- (4) Includes inflationary increase in utilities and property taxes (\$0.7M) and an increase in R&M buildings/grounds due to contractual price increases (\$0.4M)
- (5) Increase primarily related to R&M machinery due to aging infrastructure and cost escalations
- (6) Includes additional gross expenditures (\$2.0M) to restore CSO program to \$4M total
- (7) Includes enhanced capital financing of \$11.2M
- (8) Increase in Allocation Within Department primarily due to additional consulting engagements budgeted in Asset Management - (\$0.6M), as well as additional program change staff budgeted in Integrated Systems (\$0.6M)
- (9) Includes anticipated additional hauled sewage revenue (\$0.9M) due to a multi rate structure
- (10) Includes additional development charge revenue (\$1.0 M) as a result of additional CSO gross expenditures