

2025 – 2029 Utility Rate Review

February 5, 2025

Asset Management

Funding for asset management is essential for maintaining infrastructure, delivering services, managing risks, ensuring sustainability, and building community trust. It supports the overall goal of creating a well-functioning, safe, and sustainable municipality.

Adequate funding ensures that essential infrastructure are properly maintained, preventing deterioration and costly emergency repairs, reducing the risk of asset failures that could lead to accidents, service disruptions, or legal liabilities.

Well-maintained assets are crucial for delivering reliable public services.

The following recommendations were passed by Council in 2024 regarding parcel taxes and excess water charges:

THAT the Committee of the Whole direct staff to prepare the Five-Year Financial Plan Bylaw, a Fees and Charges Amendment Bylaw and a Water and sewer Parcel Tax Amendment Bylaw to:

- a) Increase Chemainus water parcel tax by 6% per year for ten years;*
- b) Increase South End water parcel tax by 7% per year for ten years;*
- c) Increase Chemainus sewer parcel tax by 4% per year for ten years;*
- d) Increase Crofton sewer parcel tax by 6% per year for ten years;*
- e) Increase South End sewer parcel tax by 7% per year for ten years; and*
- f) Increase metered water rates (amounts over minimum) for all water utility systems by 6% in 2024 and 0.5% per year thereafter for nine years.*

Chemainus Water Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	2,400	2,412	2,424	2,436	2,448	2,460
Annual Parcel Tax	\$ 371	\$ 393	\$ 417	\$ 442	\$ 469	\$ 497
Parcel Tax Revenue	\$ 890,400	\$ 947,916	\$ 1,010,808	\$ 1,076,712	\$ 1,148,112	\$ 1,222,620
Annual Parcel Tax	\$ 371	\$ 393	\$ 417	\$ 442	\$ 469	\$ 497
Annual Water User Fee	\$ 299	\$ 314	\$ 330	\$ 347	\$ 364	\$ 382
Total Annual Charge	\$ 670	\$ 707	\$ 747	\$ 789	\$ 833	\$ 879
Annual Increase		\$ 37	\$ 40	\$ 42	\$ 44	\$ 46
% Increase		6%	6%	6%	6%	6%

Chemainus Water Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax	890,400	947,916	1,010,808	1,076,712	1,148,112	1,222,620
Sale of Service	800,917	1,097,288	1,154,392	1,215,599	1,291,294	1,351,915
Gas Tax Revenue	0	200,000	100,000	100,000	100,000	100,000
Grants/DCC's/Debt		218,400			20,000,000	
Interest	69,153	30,000	30,000	30,000	30,000	30,000
Carry Fowrards		574,006				
Other	330,880	337,500	340,000	340,000	340,000	357,000
Total	\$ 2,091,350	\$ 3,405,110	\$ 2,635,200	\$ 2,762,311	\$ 22,909,406	\$ 3,061,535
Maint. & Admin	1,399,591	1,500,754	1,458,292	1,475,295	1,507,216	1,539,684
Debt Servicing	139,749	163,549	189,099	189,099	189,099	189,099
Amortization	330,880	337,500	340,000	340,000	340,000	357,000
	1,870,220	2,001,803	1,987,391	2,004,394	2,036,315	2,085,783
Capital	464,204	1,403,307	1,712,520	2,505,000	20,445,000	0
Total	2,334,424	3,405,110	3,699,911	4,509,394	22,481,315	2,085,783
Surplus/(Deficit)	(243,074)	0	(1,064,711)	(1,747,083)	428,091	975,752

Chemainus Water Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 756,919	\$ 513,845	\$ 513,845	\$ (550,866)	\$ (2,297,949)	\$ (1,869,858)
Surplus (Deficit)	\$ (243,074)	\$ -	\$ (1,064,711)	\$ (1,747,083)	\$ 428,091	\$ 975,752
Closing Balance	\$ 513,845	\$ 513,845	\$ (550,866)	\$ (2,297,949)	\$ (1,869,858)	\$ (894,106)
Development Cost Charges						
Opening Balance	\$ 693,167	\$ 729,506	\$ 914,906	\$ 929,906	\$ 944,906	\$ 959,906
Interest	\$ 36,339	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contributions	\$ -	\$ 170,400	\$ -	\$ -	\$ -	\$ -
Draws	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 729,506	\$ 914,906	\$ 929,906	\$ 944,906	\$ 959,906	\$ 974,906
Total - Surplus & DCC's	\$ 1,243,351	\$ 1,428,751	\$ 379,040	\$ (1,353,043)	\$ (909,952)	\$ 80,800

Chemainus Water Capital

- Bare Point Rd. watermain
- Chemainus wells chlorination system upgrade
- Access road to Holyoak Lake
- Leak detection assessment and repairs
- Croft Street watermain
- Banon & Holyoak concrete dam repair
- New Chemainus reservoir & booster pump
- Holyoak dredging
- Chemainus Wells project
- Model updating

Crofton Water Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	1,021	1,027	1,032	1,037	1,042	1,047
Annual Parcel Tax	\$ 259	\$ 272	\$ 286	\$ 300	\$ 315	\$ 331
Parcel Tax Revenue	\$ 264,439	\$ 279,344	\$ 295,152	\$ 311,100	\$ 328,230	\$ 346,557
Annual Parcel Tax	\$ 259	\$ 272	\$ 286	\$ 300	\$ 315	\$ 331
Annual Water User Fee	\$ 519	\$ 546	\$ 573	\$ 603	\$ 633	\$ 665
Total Annual Charge	\$ 778	\$ 818	\$ 859	\$ 903	\$ 948	\$ 996
Annual Increase	\$ 40	\$ 41	\$ 44	\$ 45	\$ 48	
% Increase	5%	5%	5%	5%	5%	

Crofton Water Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax	264,439	279,344	295,152	311,100	328,230	346,557
Sale of Service	454,322	595,254	625,076	656,692	690,095	725,406
Gas Tax Revenue	0	900,000	100,000	100,000	100,000	100,000
Interest	28,377	15,000	15,000	15,000	15,000	15,000
Carry Forwards	0	720,784				
Grants/DCC's/Debt						
Other	190,700	194,510	200,000	200,000	200,000	204,000
Total	\$ 937,838	\$ 2,704,892	\$ 1,235,228	\$ 1,282,792	\$ 1,333,325	\$ 1,390,963
Maint. & Admin	534,188	803,854	630,943	645,496	660,075	674,861
Debt Servicing	29,723	39,528	39,528	39,528	39,528	39,528
Amortization	190,700	194,510	200,000	200,000	200,000	204,000
Total	\$ 754,611	\$ 1,037,892	\$ 870,471	\$ 885,024	\$ 899,603	\$ 918,389
Capital	0	1,667,000	356,450	1,000,000	10,000	130,000
Total	\$ 754,611	\$ 2,704,892	\$ 1,226,921	\$ 1,885,024	\$ 909,603	\$ 1,048,389
Surplus/(Deficit)	\$ 183,227	\$ -	\$ 8,307	\$ (602,232)	\$ 423,722	\$ 342,574

Crofton Water Surplus

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 461,351	\$ 644,578	\$ 644,578	\$ 652,885	\$ 50,653	\$ 474,375
Surplus (Deficit)	\$ 183,227	\$ -	\$ 8,307	\$ (602,232)	\$ 423,722	\$ 342,574
Closing Balance	\$ 644,578	\$ 644,578	\$ 652,885	\$ 50,653	\$ 474,375	\$ 816,949
Development Cost Charges						
Opening Balance	\$ 160,202	\$ 167,691	\$ 184,976	\$ 203,405	\$ 223,691	\$ 244,383
Interest	\$ 7,489	\$ 2,395	\$ 3,539	\$ 3,907	\$ 4,313	\$ 4,313
Contributions	\$ -	\$ 14,890	\$ 14,890	\$ 16,379	\$ 16,379	\$ 16,379
Draws	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 167,691	\$ 184,976	\$ 203,405	\$ 223,691	\$ 244,383	\$ 265,075
Total - Surplus & DCC's	\$ 812,269	\$ 829,554	\$ 856,290	\$ 274,344	\$ 718,758	\$ 1,082,024

Crofton Water Capital

- Crofton Lake dam repair
- Osbourne Bay Reservoir
- Water treatment assessment
- Roberts St. chlorination upgrade
- Osbourne Bay water pump station standby power
- Crofton dam assessment
- Robert St. reservoir
- Model updating

South End Water Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	6,305	6,368	6,432	6,496	6,561	6,627
Annual Parcel Tax	\$ 230	\$ 246	\$ 263	\$ 281	\$ 301	\$ 322
Parcel Tax Revenue	\$ 1,450,150	\$ 1,566,528	\$ 1,691,616	\$ 1,825,376	\$ 1,974,861	\$ 2,133,894
Annual Parcel Tax (7%)	\$ 230	\$ 246	\$ 263	\$ 281	\$ 301	\$ 322
Annual Water User Fee (3%)	\$ 194	\$ 200	\$ 206	\$ 212	\$ 218	\$ 225
Total Annual Charge	\$ 424	\$ 446	\$ 469	\$ 493	\$ 519	\$ 547
Annual Increase		\$ 22	\$ 23	\$ 24	\$ 26	\$ 28
% Increase		5%	5%	5%	5%	5%

South End Water Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax	1,450,150	1,566,528	1,691,616	1,825,376	1,974,861	2,133,894
Sale of Service	1,362,145	1,880,501	1,953,817	2,032,906	2,118,482	2,211,376
Interest	452,577	100,000	100,000	100,000	100,000	100,000
Grants/DCC's/Debt		1,094,625				
Carry Forwards		2,073,040				
Amortization	746,880	761,820	770,000	770,000	770,000	785,400
Total	\$ 4,011,752	\$ 7,476,514	\$ 4,515,433	\$ 4,728,282	\$ 4,963,343	\$ 5,230,670
Maint. & Admin	2,301,776	2,308,491	2,269,728	2,322,487	2,375,425	2,429,088
Debt Servicing						
Amortization	746,880	761,820	770,000	770,000	770,000	785,400
Total	3,048,656	3,070,311	3,039,728	3,092,487	3,145,425	3,214,488
Capital	1,025,911	4,406,203	7,063,150	1,355,552	1,017,000	691,840
Surplus/(Deficit)	\$ (62,815)	\$ -	\$ (5,587,445)	\$ 280,243	\$ 800,918	\$ 1,324,342

South End Water Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 5,996,596	\$ 5,933,781	\$ 5,933,781	\$ 346,336	\$ 626,579	\$ 1,427,497
Surplus (Deficit)	\$ (62,815)	\$ -	\$ (5,587,445)	\$ 280,243	\$ 800,918	\$ 1,324,342
Closing Balance	\$ 5,933,781	\$ 5,933,781	\$ 346,336	\$ 626,579	\$ 1,427,497	\$ 2,751,839
Development Cost Charges						
Opening Balance	\$ 3,966,208	\$ 4,152,549	\$ 4,143,049	\$ 4,243,049	\$ 4,343,049	\$ 4,443,049
Interest	\$ 186,341	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Contributions	\$ -					
Draws	\$ -	\$ (109,500)	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 4,152,549	\$ 4,143,049	\$ 4,243,049	\$ 4,343,049	\$ 4,443,049	\$ 4,543,049
Total - Surplus & DCC's	\$ 10,086,330	\$10,076,830	\$ 4,589,385	\$ 4,969,628	\$ 5,870,546	\$ 7,294,888

South End Water Capital

- Trans Canada Highway watermain
- South End emergency water supply
- Fairview Way/Pl. watermain replacement
- Beaumont Ave watermain replacement
- Cowichan Lk. Rd. watermain decommission & switchover
- Mt. Prevost reservoir & booster pump
- Herd Rd. watermain
- Bell McKinnon watermain contribution
- Model updating

Chemainus Sewer Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	1,946	1,956	1,966	1,976	1,986	1,996
Annual Parcel Tax	\$ 500	\$ 520	\$ 541	\$ 563	\$ 586	\$ 609
Parcel Tax Revenue	\$ 973,000	\$ 1,017,120	\$ 1,063,606	\$ 1,112,488	\$ 1,163,796	\$ 1,215,564
Annual Parcel Tax (4%)	\$ 500	\$ 520	\$ 541	\$ 563	\$ 586	\$ 609
Annual Sewer User Fee (2%)	\$ 155	\$ 158	\$ 161	\$ 164	\$ 167	\$ 170
Total Annual Charge	\$ 655	\$ 678	\$ 702	\$ 727	\$ 753	\$ 779
Annual Increase		\$ 23	\$ 24	\$ 25	\$ 26	\$ 26
% Increase		4%	4%	4%	4%	3%

Chemainus Sewer Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2028 Budget
Parcel Tax & LIF	\$ 979,877	\$ 1,023,997	\$ 1,063,606	\$ 1,112,488	\$ 1,163,796	\$ 1,215,564
Sales of Service	\$ 265,484	\$ 398,617	\$ 389,901	\$ 397,619	\$ 405,491	\$ 413,521
Interest	\$ 242,550	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grants / DCC's		\$ 137,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Carry Forwards		\$ 3,639,079				
Amortization	\$ 321,300	\$ 327,730	\$ 330,000	\$ 330,000	\$ 330,000	\$ 336,600
Total	\$ 1,809,211	\$ 5,626,423	\$ 1,983,507	\$ 2,040,107	\$ 2,099,287	\$ 2,165,685
Maintenance & Admin	\$ 363,348	\$ 487,666	\$ 468,782	\$ 479,356	\$ 489,854	\$ 500,568
Treatment	\$ 496,183	\$ 568,097	\$ 580,742	\$ 594,003	\$ 607,208	\$ 620,650
LIF Debt Charge	\$ 6,877	\$ 6,877	\$ -	\$ -	\$ -	\$ -
Amortization	\$ 321,300	\$ 327,730	\$ 330,000	\$ 330,000	\$ 330,000	\$ 336,600
Total	\$ 1,187,708	\$ 1,390,370	\$ 1,379,524	\$ 1,403,359	\$ 1,427,062	\$ 1,457,818
Capital	\$ 142,971	\$ 4,236,053	\$ 679,200	\$ -	\$ 43,717	\$ 440,000
Surplus (Deficit)	\$ 478,532	\$ -	\$ (75,217)	\$ 636,748	\$ 628,508	\$ 267,867

Chemainus Sewer Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 4,804,168	\$ 5,282,700	\$ 5,282,700	\$ 5,207,483	\$ 5,844,231	\$ 6,472,739
Surplus (Deficit)	\$ 478,532	\$ -	\$ (75,217)	\$ 636,748	\$ 628,508	\$ 267,867
Closing Balance	\$ 5,282,700	\$ 5,282,700	\$ 5,207,483	\$ 5,844,231	\$ 6,472,739	\$ 6,740,606
Development Cost Charges						
Opening Balance	\$ 334,216	\$ 381,109	\$ 388,731	\$ 396,506	\$ 404,436	\$ 412,525
Interest	\$ 7,163	\$ 7,622	\$ 7,775	\$ 7,930	\$ 8,089	\$ 8,250
Contributions	\$ 39,730	\$ -				
Draws	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 381,109	\$ 388,731	\$ 396,506	\$ 404,436	\$ 412,525	\$ 420,775
Total - Surplus & DCC's	\$ 5,663,809	\$ 5,671,431	\$ 5,603,989	\$ 6,248,667	\$ 6,885,264	\$ 7,161,381

Chemainus Sewer Capital

- Programmable Logic Controller
- Sewer Treatment Plant biosolids thickener
- Sewer Treatment Plant screen system replacement
- Sewer Treatment Plant Centrifuge
- Maple St. (Kin Beach) pump station upgrade
- Severne St. sanitary main upgrade
- Esplanade St. sanitary main upgrade
- Model updating

Crofton Sewer Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	863	867	871	875	879	883
Annual Parcel Tax	\$ 508	\$ 538	\$ 570	\$ 604	\$ 640	\$ 678
Parcel Tax Revenue	\$ 438,404	\$ 466,446	\$ 496,470	\$ 528,500	\$ 562,560	\$ 598,674
Annual Parcel Tax (6%)	\$ 508	\$ 538	\$ 570	\$ 604	\$ 640	\$ 678
Annual Sewer User Fee (3%)	\$ 318	\$ 328	\$ 338	\$ 348	\$ 358	\$ 369
Total Annual Charge	\$ 826	\$ 866	\$ 908	\$ 952	\$ 998	\$ 1,047
Annual Increase	\$ 35	\$ 36	\$ 38	\$ 39	\$ 46	\$ 49
% Increase		4%	4%	4%	5%	5%

Crofton Sewer Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax & LIF	\$ 438,404	\$ 466,446	\$ 496,470	\$ 528,500	\$ 562,560	\$ 598,674
Sales of Service	\$ 353,614	\$ 422,157	\$ 434,717	\$ 447,660	\$ 460,986	\$ 474,711
Interest	\$ 151,510	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Grants / DCC's		\$ 2,763,800	\$ 223,040	\$ 100,000	\$ 100,000	\$ 100,000
Carry Forwards		\$ 2,016,880				
Amortization	\$ 179,870	\$ 183,470	\$ 185,000	\$ 185,000	\$ 185,000	\$ 188,700
Total	\$ 1,123,398	\$ 5,902,753	\$ 1,389,227	\$ 1,311,160	\$ 1,358,546	\$ 1,412,085
Maintenance & Admin	\$ 268,136	\$ 352,603	\$ 321,526	\$ 328,911	\$ 336,312	\$ 343,834
Treatment	\$ 314,218	\$ 307,580	\$ 314,831	\$ 322,071	\$ 329,269	\$ 336,590
Amortization	\$ 179,870	\$ 183,470	\$ 185,000	\$ 185,000	\$ 185,000	\$ 188,700
Total	\$ 762,224	\$ 843,653	\$ 821,357	\$ 835,982	\$ 850,581	\$ 869,124
Capital	\$ 129,655	\$ 5,059,100	\$ 165,000	\$ 75,000	\$ 385,000	\$ 50,000
Surplus (Deficit)	\$ 231,519	\$ -	\$ 402,870	\$ 400,178	\$ 122,965	\$ 492,961

Crofton Sewer Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 3,175,576	\$ 3,407,095	\$ 3,407,095	\$ 3,809,965	\$ 4,210,143	\$ 4,333,108
Surplus (Deficit)	\$ 231,519	\$ -	\$ 402,870	\$ 400,178	\$ 122,965	\$ 492,961
Closing Balance	\$ 3,407,095	\$ 3,407,095	\$ 3,809,965	\$ 4,210,143	\$ 4,333,108	\$ 4,826,069
Development Cost Charges						
Opening Balance	\$ 104,288	\$ 106,327	\$ 300,366	\$ 302,405	\$ 304,444	\$ 306,483
Interest	\$ 2,039	\$ 2,039	\$ 2,039	\$ 2,039	\$ 2,039	\$ 2,039
Contributions		\$ 192,000				
Draws						
Closing Balance	\$ 106,327	\$ 300,366	\$ 302,405	\$ 304,444	\$ 306,483	\$ 308,522
Total - Surplus & DCC's	\$ 3,513,422	\$ 3,707,461	\$ 4,112,370	\$ 4,514,587	\$ 4,639,591	\$ 5,134,591

Crofton Sewer Capital

- Sewer Treatment Plant screen system replacement
- Dyke Rd. pump station replacement
- Model updating

South End Sewer Revenue

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
No. of Parcels	6,291	6,354	6,418	6,482	6,547	6,612
Annual Parcel Tax	\$ 246	\$ 263	\$ 281	\$ 301	\$ 322	\$ 345
Parcel Tax Revenue	\$ 1,547,586	\$ 1,671,102	\$ 1,803,458	\$ 1,951,082	\$ 2,108,134	\$ 2,281,140
Annual Parcel Tax (7%)	\$ 246	\$ 263	\$ 281	\$ 301	\$ 322	\$ 345
Annual Sewer User Fee (5%)	\$ 191	\$ 201	\$ 211	\$ 222	\$ 233	\$ 245
Total Annual Charge	\$ 437	\$ 464	\$ 492	\$ 523	\$ 555	\$ 590
Annual Increase		\$ 27	\$ 28	\$ 31	\$ 32	\$ 35
% Increase		6%	6%	6%	6%	6%

South End Sewer Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax & LIF	\$ 1,595,891	\$ 1,707,248	\$ 1,822,923	\$ 1,959,999	\$ 2,108,134	\$ 2,281,140
Sales of Service	\$ 1,076,868	\$ 1,477,467	\$ 1,549,570	\$ 1,625,270	\$ 1,704,740	\$ 1,788,160
Interest	\$ 1,013,467	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Grants / DCC's		\$ 3,938,790	\$ 14,168,490			
Carry Forwards		\$ 5,018,114				
Amortization	\$ 445,930	\$ 454,850	\$ 460,000	\$ 460,000	\$ 460,000	\$ 856,800
Total	\$ 4,132,156	\$ 12,846,469	\$18,250,983	\$ 4,295,269	\$ 4,522,874	\$ 5,176,100
Maintenance & Admin	\$ 818,580	\$ 1,081,150	\$ 1,019,898	\$ 1,043,267	\$ 1,066,628	\$ 1,090,437
Treatment	\$ 484,465	\$ 931,280	\$ 909,509	\$ 927,416	\$ 945,633	\$ 964,630
Debt Servicing	\$ 48,262	\$ 36,146	\$ 1,431,860	\$ 1,431,860	\$ 1,431,860	\$ 1,431,860
Amortization	\$ 445,930	\$ 454,850	\$ 460,000	\$ 460,000	\$ 840,000	\$ 840,000
Total	\$ 1,797,237	\$ 2,503,426	\$ 3,821,267	\$ 3,862,543	\$ 4,284,121	\$ 4,326,927
Capital	\$ 11,104	\$ 10,343,043	\$ 22,280,836	\$ 1,200,000	\$ -	\$ -
Surplus / (Deficit)	\$ 2,323,815	\$ -	\$ (7,851,120)	\$ (767,274)	\$ 238,753	\$ 849,173

South End Sewer Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Accumulated Surplus						
Opening Balance	\$ 14,003,142	\$ 16,326,957	\$ 16,326,957	\$ 8,475,837	\$ 7,708,563	\$ 7,947,316
Surplus (Deficit)	\$ 2,323,815	\$ -	\$ (7,851,120)	\$ (767,274)	\$ 238,753	\$ 849,173
Closing Balance	\$ 16,326,957	\$ 16,326,957	\$ 8,475,837	\$ 7,708,563	\$ 7,947,316	\$ 8,796,489
Development Cost Charges						
Opening Balance	\$ 8,347,412	\$ 8,726,323	\$ 10,516,290	\$ 10,906,331	\$ 11,301,498	\$ 11,704,354
Interest	\$ 161,977	\$ 161,977	\$ 161,977	\$ 161,977	\$ 161,977	\$ 161,977
Contributions	\$ 216,934	\$ 1,727,990	\$ 328,064	\$ 333,190	\$ 340,879	\$ 348,568
Draws		\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Closing Balance	\$ 8,726,323	\$ 10,516,290	\$ 10,906,331	\$ 11,301,498	\$ 11,704,354	\$ 12,114,899
Total - Surplus & DCC's	\$ 25,053,280	\$ 26,843,247	\$ 19,382,168	\$ 19,010,061	\$ 19,651,670	\$ 20,911,388

South End Sewer Capital

- JUB Outfall relocation project
- JUB sewer treatment plant Cell 1 diffuser upgrade
- Auchinachie Rd. asbestos cement sewer replacement
- Berkley sanitary pump station upgrade
- Fairview Inspection Chambers
- Model updating

Maple Bay Sewer Revenue

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax - Area	20.67	20.67	20.67	20.67	20.67	20.67
Parcel Tax - Rate	\$ 3,717	\$ 3,829	\$ 3,943	\$ 4,062	\$ 4,184	\$ 4,309
Parcel Tax Revenue	\$ 75,480	\$ 79,145	\$ 81,502	\$ 83,962	\$ 86,483	\$ 89,067
Annual Parcel Tax (3%)	\$ 3,717	\$ 3,829	\$ 3,943	\$ 4,062	\$ 4,184	\$ 4,309
Annual Sewer User Fee (3%)	\$ 398	\$ 410	\$ 422	\$ 435	\$ 448	\$ 462
Total Annual Charge	\$ 4,115	\$ 4,239	\$ 4,365	\$ 4,497	\$ 4,632	\$ 4,771
Annual Increase		\$ 124	\$ 126	\$ 132	\$ 135	\$ 139
% Increase		3%	3%	3%	3%	3%

Maple Bay Sewer Budget & Surplus

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Parcel Tax	\$ 75,480	\$ 81,520	\$ 83,970	\$ 86,490	\$ 89,080	\$ 91,750
Sales of Service	\$ 37,032	\$ 42,120	\$ 42,960	\$ 43,820	\$ 44,700	\$ 45,590
Interest	\$ 10,757	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Amortization	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200
Total	\$ 221,469	\$ 226,840	\$ 230,130	\$ 233,510	\$ 236,980	\$ 240,540
Treatment	\$ 82,518	\$ 86,054	\$ 87,989	\$ 89,937	\$ 91,854	\$ 93,838
Amortization	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200
Total	\$ 180,718	\$ 184,254	\$ 186,189	\$ 188,137	\$ 190,054	\$ 192,038
Surplus / (Deficit)	\$ 40,751	\$ 42,586	\$ 43,941	\$ 45,373	\$ 46,926	\$ 48,502
Opening Surplus	\$ 225,608	\$ 266,359	\$ 308,945	\$ 352,886	\$ 398,259	\$ 445,185
Ending Surplus	\$ 266,359	\$ 308,945	\$ 352,886	\$ 398,259	\$ 445,185	\$ 493,687

Garbage & Recycling

In 2025, there is a \$513,000 increase to garbage and recycling due to 2 factors:

- An increase of \$277,722 due to the large increase to recycling contract in 2025; and
- An increase of \$225,601 to tipping fees

Due to these increased costs, the user fee will need to be increased \$4 in 2025 from \$153 to \$157.

Garbage & Recycling Budget

	2024 Actuals	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Residential Garbage	1,068,278	1,648,500	1,802,850	1,885,140	1,958,090	2,043,230
Garbage Tickets / Larger Bins	35,747	206,500	227,000	227,000	227,000	227,000
Recycle BC	364,373	480,000	489,600	504,288	519,417	535,000
Total Revenue	1,468,398	2,335,000	2,519,450	2,616,428	2,704,507	2,805,230
Recycling Program	356,361	654,715	674,190	694,169	714,654	735,748
Tipping Fees	590,712	805,601	950,000	997,500	1,047,375	1,099,744
Garbage Collection	872,404	736,731	758,622	780,492	802,287	824,747
	1,819,477	2,197,047	2,382,812	2,472,161	2,564,316	2,660,239
Transfer to Reserve	140,000	140,000	140,000	140,000	140,000	140,000
Total Expenses	1,959,477	2,337,047	2,522,812	2,612,161	2,704,316	2,800,239
Surplus/Deficit	(491,079)	(2,047)	(3,362)	4,267	191	4,991
Annual Garbage & Recycling Fee	153	157	170	176	181	187

Garbage & Recycling

The five-year forecast for user fees in the previous slide uses many assumptions:

- Securing a long-term recycling contract for approximately \$600K;
- Tipping fees will not dramatically increase; and
- 3% inflationary factor

Conclusion

Staff are not recommending any increases to user fees or parcel taxes in 2025 as a comprehensive review will be undertaken in 2025.

This review will determine if the allocation of user fees and parcel taxes is aligned with costs and revenues needed for future years.

It will also consider operational costs, capital investments and clearing the backlogs in the water and sewer utilities.

Recommendation

THAT Council direct staff to prepare the Five-Year Financial Plan Bylaw and a Fees and Charges Amendment Bylaw to:

- a) Increase garbage and recycling fee for 2025 from \$153 to \$157; and
- b) Prepare the Five-Year Financial Plan Bylaw as presented in the 2025 – 2028 Utility Rate Budget report dated February 5, 2025, by the Director, Financial Services.

Any Questions

