

2019 Town of Wasaga Beach Water / Wastewater Rates Update



Monica Quinlan, CPA CMA
quinlan@partimecfoervices.ca

INTRODUCTION

The Safe Drinking Water Act (SDWA) was passed in December, 2002 in order to address some

of the recommendations made by the Walkerton Inquiry Part II report. One of the main

requirements of the Act is the mandatory licensing of municipal water providers. Section 31 (1) specifically states:

“No person shall:

- a) establish a new municipal drinking water system or replace or carry out an alteration to a municipal drinking water system except under the authority of and in accordance with an approval under this Part or a drinking water works permit;

or

- b) use or operate a municipal drinking water system that was established before or after this section comes into force except under the authority of and in accordance with an approval under this Part or municipal drinking water licence.”

In order to become licensed, a municipality must satisfy five key requirements as per section 44 (1):

1. Obtain a drinking water works permit.
2. Acceptance of the operational plan for the system based on the Drinking Water Quality Management Standard.
3. Accreditation of the Operating Authority.
4. Prepare and provide a financial plan.
5. Obtain permit to take water.

The preparation of a financial plan is a key requirement for licensing and as such, must be undertaken by all water providers.

O.Reg. 453/07 also provides details with regards to s.30 (1) part b of the SDWA for *existing* water systems. The requirements for existing systems are summarized as follows:

- Financial plans must be approved by Council resolution (or governing body);
- Financial plans must include a statement that the financial impacts have been considered and apply for a minimum six-year period (commencing when the system first serves the public);
- Financial plans must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a “Statement of Operations” as per the PSAB) for each year in which the financial plans apply;



- Financial plans must present financial position itemized by total financial assets, total liabilities, net debt, non-financial assets, and tangible capital assets (i.e. the components of a “Statement of Financial Position” as per PSAB) for each year in which the financial plans apply; and Gross cash receipts/payments itemized by operating transactions, capital transactions, investing transactions and financial transactions (i.e. the components of a “Statement of Cash Flow” as per PSAB) for each year in which the financial plans apply.
- Financial plans applicable to two or more solely-owned drinking water systems can be prepared as if they are for one drinking water system.
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge;

WATER/WASTEWATER RATE METHODS

The Water/Wastewater system is a self-sustaining system where all funds generated (i.e. surplus/(deficits)) are maintained in a Reserve fund to help pay for the future replacement/maintenance of the assets. The rate study helps the Town determine how much is required in the future for asset management and ensures that the system remains financially sustainable.

At the Town of Wasaga Beach there are two components to the Water/Wastewater Bill the first is an annual base charge and equates to \$355.89/year (based on 2019 proposed rates) for a Single-Family Home. These base charges are collected mainly to pay for the operations of the system and provide a contribution to the Lifecycle reserve. The second component of the billing is the consumption charges and these are based on the amount of water used by the resident, on average for a Single-Family Home 167 m³ per year are used which equates to a total amount of \$168.67/year (based on 2019 proposed rates). The consumption portion of the billing is intended to make contributions to the Lifecycle reserve to once again ensure future sustainability.

There are many different methods to charge for water/wastewater some examples are:

- 1) Using both a base charge and a consumption rate - as the Town of Wasaga Beach and many other municipalities do today;
- 2) Using only a consumption rate i.e. an increased rate per cubic meter – generally used in larger cities where seasonal fluctuations have less impact;
- 3) Including base rates and using increased consumption rates in the winter months on Wastewater usage and lowered in the Summer months while Water Rates work inversely – this is used in very few municipalities and is intended to offset those months in the summer where water is not necessarily making its way to the wastewater system;
- 4) Including base rates and using increased consumption rates where usage goes over a particular amount i.e. in some municipalities the first 30m³ is charged at a lower rate than the next 30m³ and etc.; and



- 5) Flat rate (i.e. non-metered billing) – very few municipalities continue without meters due to the push in conservation efforts.

The Town of Wasaga Beach chose to go towards a Base/Consumption method since it helps to ensure a more continuous revenue stream with less fluctuation in rates, since consumption patterns vary on a seasonal basis and may vary significantly from year to year.

WATER/WASTEWATER RATE HISTORY

On April 1, 2009 the Town implemented metered water and wastewater billing and replaced flat rate billing. Metered billing is a fairer system of billing for use as customers pay for what they use and it is also an effective way to conserve water in that people can control how much they use and ultimately how much they pay.

The Town's initial rates were established based on a thorough study conducted by Economists Watsons and Associates based on information available at the time. The new rates put in place were the lowest amongst the surrounding municipalities. These rates were then updated for 2011 based on further analysis by Watson and Associates based on the first 14 months of metered billing.

Beginning in 2012 to 2017, the study was updated and reviewed on an annual basis by Town Staff, with the past two years being conducted by an outside consultant.

The changes in the rates since the inception of metered billing are noted in the chart below:

	2012	2013	2014	2015	2016	2017	2018	2019
Base Rate	0.00%	1.50%	1.00%	1.50%	2.00%	2.00%	1.50%	2.00%
Consumption	-24.00%	1.50%	1.00%	1.50%	2.00%	2.00%	1.50%	2.00%

** Proposed 2019 Rate

As detailed in the chart above there was a drastic decrease to the consumption rate in 2012, due primarily to the change in policy for charging Lifestyle and/or Condominium units. Previously these units were charged the base rate attributed to the service size (i.e. 6-inch or 4-inch watermain service) that accommodated their location, however in 2012 a new rate was instituted to charge based on the number of units within the community. This change allowed for a more equitable approach in the billing for water/wastewater users.

2019 STUDY

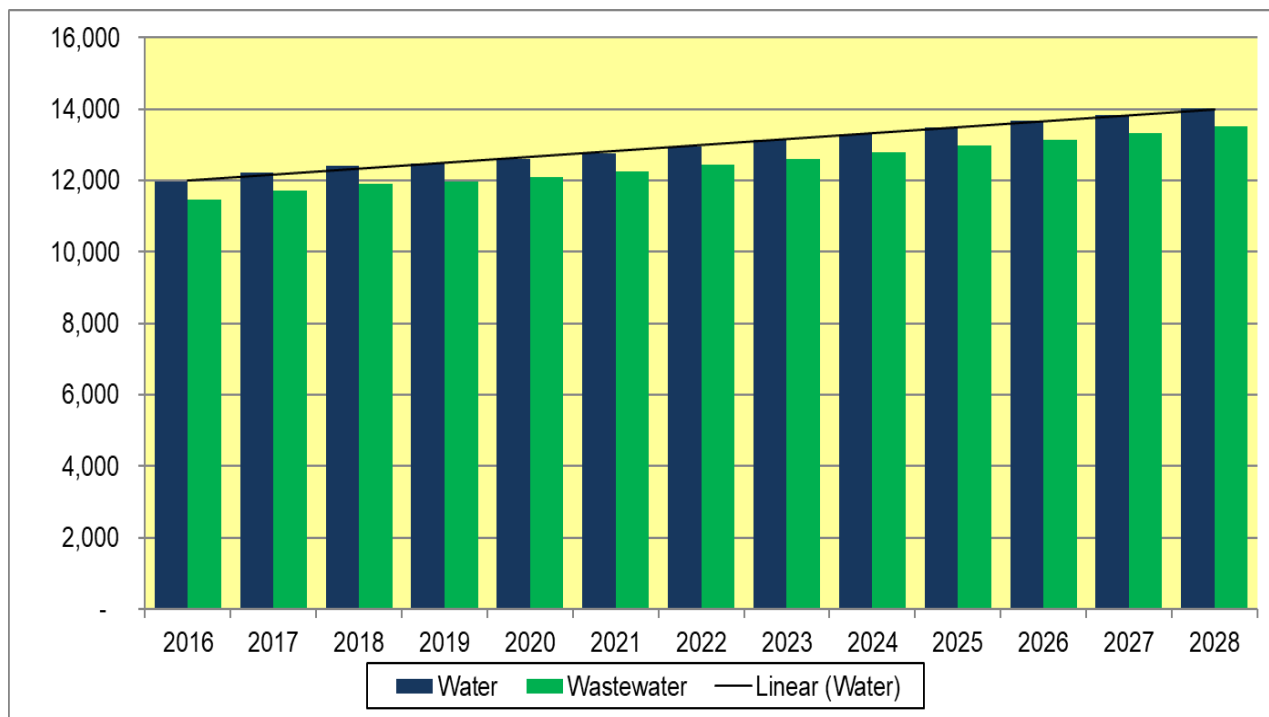
1. ASSUMPTIONS

The assumptions used to conduct this year's study were based on a thorough analysis of market factors. These assumptions include:

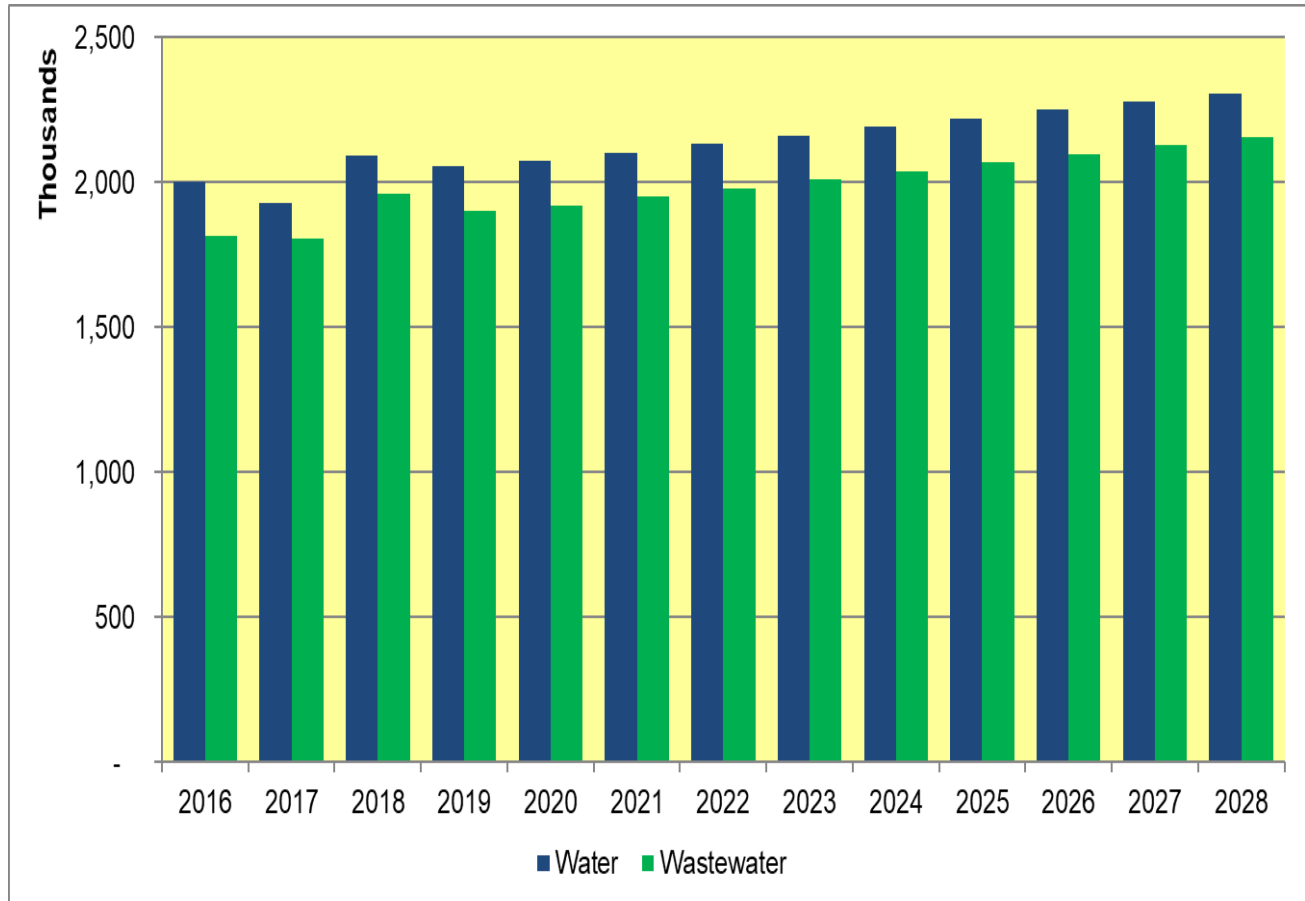
- Inflation at 2.2% per year;
- Operational Costs are based on the staff prepared 2018 Budget and 4 Year Forecast (note that the 2019 Budget is in progress);
- Capital Projects are based on both the staff prepared 2018 10 Year Plan and the 2016 OCWA Capital Plan;
- Energy costs increase at 4 - 6% per year;
- Salaries and benefits follow the current salary grid, along with Union Contracts;
- Interest rates accumulated on investments at 2.15% per year; and
- NRBCPI at ~3.0%/year.

2. SYSTEM USERS AND CONSUMPTION

The study began with a detailed look at the current users of the system as well as (see Tables 1-1 & 1-2) a forecast for new users. The new users of the system were based on the 2015 Development Charge Study on a conservative basis or 85% of the new homes forecasted. The graph below depicts the number of users from 2016 to 2028 as you can see the number of users at the end of 2028 is expected to be just above 14,000.



Once the number of users is known the average consumption amount is then calculated based on historical data both from OCWA as well as the Town's billing system. At this point it is predicted that the consumption levels will increase to approximately 172 m³ from 167 m³ in the previous year. Water usage is very cyclical and seasonal, and thus you will see peaks in certain years to accommodate for summers where the temperature is higher than average. The graph below illustrates the actual (2016 and 2017) and forecasted (2018 to 2028) consumption.



3. OPERATIONAL REVENUES AND COSTS

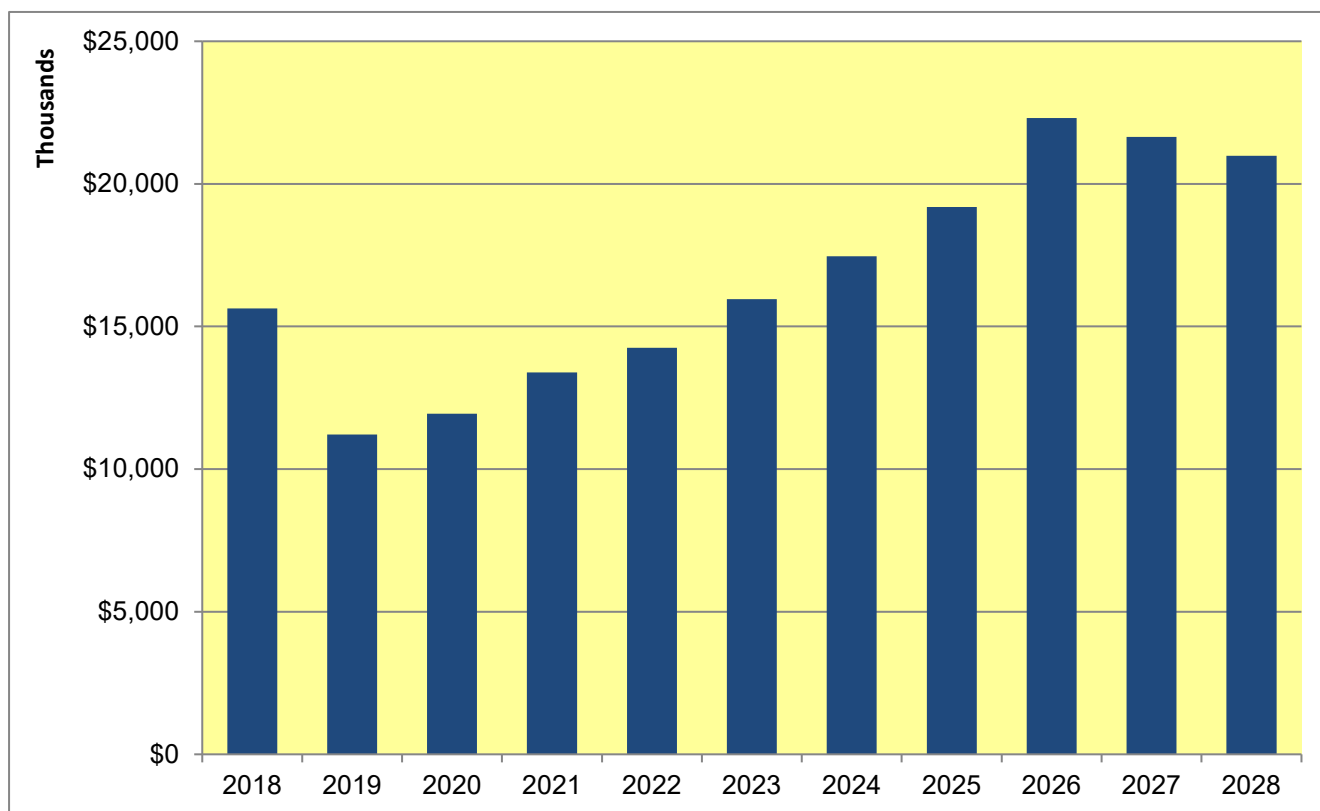
There are two (2) revenue streams for the Water/Wastewater system the base charge and the consumption charge. The Base charge is established by calculating the number of users and is intended to pay for the operational costs of the system with a small contribution expected for the Lifecycle Reserve (see Tables 2-1 & 2-2). The Consumption charge is determined based on the forecasted usage noted above and the amount of funds that are required to replace and repair the assets of the system. Operational Costs are reflective of the current year's budget with inflationary factors included as noted above. Tables 3-1 and 3-2 detail the actual and forecasted costs and revenues from 2016 to 2028.



4. ASSET INVENTORY

The next step of the study is to review the inventory of assets in the system and the replacement required as well as any updates that may be needed. Based on the assumptions provided (i.e. replacement schedule is based on the “normal” number of years an asset will last and OCWA’s (Ontario Clean Water Agency) 2016 review of the asset inventory the largest replacement/upgrade years will begin in 2019 with approximately \$12 Million in investments required up to 2026. This investment then peaks again in the year 2059 and continues over the next 30 years as the water-mains and sewer lines begin to require replacement. It is important to note that this is based on information known at this time and the timing of replacement can vary and is dependent on many factors.

Using the rates calculated and the asset replacement the reserves are forecasted as noted in Tables 4-1 & 4-2. The graph below illustrates the reserve balances anticipated over the next 10 years.



5. PROPOSED 2019 RATES

For 2019 it is being proposed that rates increase by 2.0%, which is slightly lower than the current CPI rate of 2.2% and compensates for the increasing costs anticipated in the 10-year forecast. Additionally, it will assist in maintaining contributions to the Lifecycle Reserve and help with future sustainability. This new rate will result in an increase for the average residential home of \$10.42/year based on the average consumption rate of 172m³ (Schedule A includes the detailed rates breakdown).

CONCLUSION

The Town of Wasaga Beach continues to be a low-cost provider of Water/Wastewater services while maintaining a healthy contribution to the Lifecycle reserves. Based on the proposed rates and the information known today the system is expected to be financially sustainable over the next 25 years.



Table 1-1
Town of Wasaga Beach
Water System User Forecast

Year	Total New Water Users	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
2018	178	-	-	-	59	118	178	178	178	178	178	178	178	178
2019	178	-	-	-	-	59	118	178	178	178	178	178	178	178
2020	178	-	-	-	-	-	59	118	178	178	178	178	178	178
2021	178	-	-	-	-	-	-	59	118	178	178	178	178	178
2022	178	-	-	-	-	-	-	-	59	118	178	178	178	178
2023	178	-	-	-	-	-	-	-	-	59	118	178	178	178
2024	178	-	-	-	-	-	-	-	-	-	59	118	178	178
2025	178	-	-	-	-	-	-	-	-	-	-	59	118	178
2026	178	-	-	-	-	-	-	-	-	-	-	-	59	118
2027	178	-	-	-	-	-	-	-	-	-	-	-	-	59
Total	1,777	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
m ³ / user		-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Flow		-	-	-	-	-	-	-	-	-	-	-	-	-

Current Users	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Flat Rate	148	201	152	152	152	152	152	152	152	152	152	152	152
Conversions to Meter			(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
Total Flat Rate	148	201	76	76	76	76	76	76	76	76	76	76	76
3/4" Meter (Res)	9,748	9,899	9,961	9,961	9,961	9,961	9,961	9,961	9,961	9,961	9,961	9,961	9,961
3/4" Meter (Non - Res)	271	273	273	273	273	273	273	273	273	273	273	273	273
Flat User Conversions	-	-	76	76	76	76	76	76	76	76	76	76	76
New	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
Total 3/4" Meter	10,019	10,172	10,310	10,369	10,488	10,665	10,843	11,021	11,198	11,376	11,554	11,731	11,909
1" Meter (Res)	70	98	261	261	261	261	261	261	261	261	261	261	261
1" Meter (Non - Res)	9	9	10	10	10	10	10	10	10	10	10	10	10
1.5" Meter (Res)	6	6	9	9	9	9	9	9	9	9	9	9	9
1.5" Meter (Non - Res)	177	178	178	178	178	178	178	178	178	178	178	178	178
2" Meter	69	70	68	68	68	68	68	68	68	68	68	68	68
2.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	4	4	5	5	5	5	5	5	5	5	5	5	5
6" Meter	16	16	16	16	16	16	16	16	16	16	16	16	16
Lifestyle Condo Units	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Total Other Meters	1,786	1,839	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029
Grand Total	11,953	12,212	12,415	12,474	12,593	12,770	12,948	13,126	13,303	13,481	13,659	13,836	14,014

Water Consumption Forecast (m ³)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing	2,002,523	1,929,729	2,094,637	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455	2,045,455
New	-	-	-	9,756	29,269	58,538	87,807	117,076	146,345	175,614	204,883	234,152	263,421
Total	2,002,523	1,929,729	2,094,637	2,055,212	2,074,724	2,103,993	2,133,263	2,162,532	2,191,801	2,221,070	2,250,339	2,279,608	2,308,877

Table 1-2
Town of Wasaga Beach
Wastewater System User Forecast

Year	Total New WW Users	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
2018	178	-	-	-	59	118	178	178	178	178	178	178	178	178
2019	178	-	-	-	-	59	118	178	178	178	178	178	178	178
2020	178	-	-	-	-	-	59	118	178	178	178	178	178	178
2021	178	-	-	-	-	-	-	59	118	178	178	178	178	178
2022	178	-	-	-	-	-	-	-	59	118	178	178	178	178
2023	178	-	-	-	-	-	-	-	-	59	118	178	178	178
2024	178	-	-	-	-	-	-	-	-	-	59	118	178	178
2025	178	-	-	-	-	-	-	-	-	-	-	59	118	178
2026	178	-	-	-	-	-	-	-	-	-	-	-	59	118
2027	178	-	-	-	-	-	-	-	-	-	-	-	-	59
Total	1,599	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
m ³ / user		-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Flow		-	-	-	-	-	-	-	-	-	-	-	-	-

Current Users	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Flat Rate	150	197	150	150	150	150	150	150	150	150	150	150	150
Conversions to Meter			(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
Total Flat Rate	150	197	75	75	75	75	75	75	75	75	75	75	75
3/4" Meter (Res)	9,279	9,437	9,499	9,499	9,499	9,499	9,499	9,499	9,499	9,499	9,499	9,499	9,499
3/4" Meter (Non - Res)	239	241	241	241	241	241	241	241	241	241	241	241	241
Flat User Conversions	-	-	75	75	75	75	75	75	75	75	75	75	75
New	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
Total 3/4" Meter	9,518	9,678	9,815	9,874	9,993	10,170	10,348	10,526	10,703	10,881	11,059	11,236	11,414
1" Meter (Res)	68	95	248	248	248	248	248	248	248	248	248	248	248
1" Meter (Non - Res)	9	9	10	10	10	10	10	10	10	10	10	10	10
1.5" Meter (Res)	6	6	6	6	6	6	6	6	6	6	6	6	6
1.5" Meter (Non - Res)	179	177	177	177	177	177	177	177	177	177	177	177	177
2" Meter	67	68	66	66	66	66	66	66	66	66	66	66	66
2.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-
4" Meter	4	4	5	5	5	5	5	5	5	5	5	5	5
6" Meter	15	15	15	15	15	15	15	15	15	15	15	15	15
Lifestyle Condo Units	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Total Other Meters	1,783	1,832	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009	2,009
Grand Total	11,451	11,707	11,899	11,958	12,077	12,254	12,432	12,610	12,787	12,965	13,143	13,320	13,498

Water Consumption Forecast (m ³)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing	1,814,335	1,805,208	1,959,355	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162	1,893,162
New	-	-	-	9,756	29,269	58,538	87,807	117,076	146,345	175,614	204,883	234,152	263,421
Total	1,814,335	1,805,208	1,959,355	1,902,919	1,922,431	1,951,700	1,980,969	2,010,238	2,039,507	2,068,776	2,098,045	2,127,315	2,156,584

Table 2-1
Town of Wasaga Beach
Base Charge Water

% Increase	1,015	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
3/4" (19mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	10,019	10,172	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310
New Customers	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
Sub-Total All Customers	10,019	10,172	10,310	10,369	10,488	10,665	10,843	11,021	11,198	11,376	11,554	11,731	11,909
Mthly Base Charge	12.92	13.18	13.38	13.64	13.92	14.19	14.48	14.77	15.06	15.36	15.67	15.99	16.31
Annual Base Charge	155.04	158.14	160.51	163.72	167.00	170.34	173.74	177.22	180.76	184.38	188.07	191.83	195.66
Sub-Total Annual Revenue	1,553,346	1,608,608	1,654,888	1,697,681	1,751,413	1,816,701	1,883,901	1,953,062	2,024,236	2,097,476	2,172,835	2,250,370	2,330,137
Flat Rate	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	148	201	76	76	76	76	76	76	76	76	76	76	76
Sub-Total All Customers	148	201	76	76	76	76	76	76	76	76	76	76	76
Mthly Base Charge	16.54	16.87	17.12	17.47	17.82	18.17	18.17	18.54	18.54	18.91	18.91	19.28	19.28
Annual Base Charge	198.48	202.45	205.49	209.60	213.79	218.06	218.06	222.43	222.43	226.87	226.87	231.41	231.41
Sub-Total Annual Revenue	29,375	40,692	15,617	15,929	16,248	16,573	16,573	16,904	16,904	17,242	17,242	17,587	17,587
1" (25mm) meter (Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	70	98	261	261	261	261	261	261	261	261	261	261	261
Sub-Total All Customers	70	98	261	261	261	261	261	261	261	261	261	261	261
Mthly Base Charge	12.92	13.18	13.38	13.64	13.92	14.19	14.48	14.77	15.06	15.36	15.67	15.99	16.31
Annual Base Charge	155.04	158.14	160.51	163.72	167.00	170.34	173.74	177.22	180.76	184.38	188.07	191.83	195.66
Sub-Total Annual Revenue	10,853	15,498	41,894	42,732	43,586	44,458	45,347	46,254	47,179	48,123	49,085	50,067	51,068
1" (25mm) meter (Non-Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	9	9	10	10	10	10	10	10	10	10	10	10	10
Sub-Total All Customers	9	9	10	10	10	10	10	10	10	10	10	10	10
Mthly Base Charge	18.09	18.45	18.73	19.10	19.49	19.87	19.87	20.27	20.27	20.68	20.68	21.09	21.09
Annual Base Charge	217.08	221.42	224.74	229.24	233.82	238.50	238.50	243.27	243.27	248.13	248.13	253.10	253.10
Sub-Total Annual Revenue	1,954	1,993	2,247	2,292	2,338	2,385	2,385	2,433	2,433	2,481	2,481	2,531	2,531
1.5" (40mm) meter (Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	6	6	9	9	9	9	9	9	9	9	9	9	9
Sub-Total All Customers	6	6	9	9	9	9	9	9	9	9	9	9	9
Mthly Base Charge	12.92	13.18	13.38	13.64	13.92	14.19	14.19	14.48	14.48	14.77	14.77	15.06	15.06
Annual Base Charge	155.04	158.14	160.51	163.72	167.00	170.34	170.34	173.74	173.74	177.22	177.22	180.76	180.76
Sub-Total Annual Revenue	930	949	1,445	1,474	1,503	1,533	1,533	1,564	1,564	1,595	1,595	1,627	1,627
1.5" (40mm) meter (Non - Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	177	178	178	178	178	178	178	178	178	178	178	178	178
Sub-Total All Customers	177	178	178	178	178	178	178	178	178	178	178	178	178
Mthly Base Charge	23.27	23.74	24.09	24.57	25.06	25.57	25.57	26.08	26.08	26.60	26.60	27.13	27.13
Annual Base Charge	279.24	284.82	289.10	294.88	300.78	306.79	306.79	312.93	312.93	319.19	319.19	325.57	325.57
Sub-Total Annual Revenue	49,425	50,699	51,459	52,488	53,538	54,609	54,609	55,701	55,701	56,815	56,815	57,952	57,952
2" (50mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	69	70	68	68	68	68	68	68	68	68	68	68	68
Sub-Total All Customers	69	70	68	68	68	68	68	68	68	68	68	68	68
Mthly Base Charge	37.50	38.25	38.82	39.60	40.39	41.20	41.20	42.02	42.02	42.86	42.86	43.72	43.72
Annual Base Charge	450.00	459.00	465.89	475.20	484.71	494.40	494.40	504.29	504.29	514.37	514.37	524.66	524.66
Sub-Total Annual Revenue	31,050	32,130	31,680	32,314	32,960	33,619	33,619	34,292	34,292	34,977	34,977	35,677	35,677
4" (100mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	4	4	5	5	5	5	5	5	5	5	5	5	5
Sub-Total All Customers	4	4	5	5	5	5	5	5	5	5	5	5	5
Mthly Base Charge	181.05	184.67	187.44	191.19	195.01	198.91	198.91	202.89	202.89	206.95	206.95	211.09	211.09
Annual Base Charge	2,172.60	2,216.05	2,249.29	2,294.28	2,340.16	2,386.97	2,386.97	2,434.71	2,434.71	2,483.40	2,483.40	2,533.07	2,533.07
Sub-Total Annual Revenue	8,690	8,864	11,246	11,471	11,701	11,935	11,935	12,174	12,174	12,417	12,417	12,665	12,665
6" (150mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	16	16	16	16	16	16	16	16	16	16	16	16	16
Sub-Total All Customers	16	16	16	16	16	16	16	16	16	16	16	16	16
Mthly Base Charge	271.59	277.02	281.18	286.80	292.54	298.39	298.39	304.36	304.36	310.44	310.44	316.65	316.65
Annual Base Charge	3,259.08	3,324.26	3,374.13	3,441.61	3,510.44	3,580.65	3,580.65	3,652.26	3,652.26	3,725.31	3,725.31	3,799.81	3,799.81
Sub-Total Annual Revenue	52,145	53,188	53,986	55,066	56,167	57,290	57,290	58,436	58,436	59,605	59,605	60,797	60,797
Lifestyle/Condo Units	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Sub-Total All Customers	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Mthly Base Charge	9.70	9.89	10.04	10.24	10.45	10.66	10.66	10.87	10.87	11.09	11.09	11.31	11.31
Annual Base Charge	116.40	118.73	120.51	122.92	125.38	127.89	127.89	130.44	130.44	133.05	133.05	135.71	135.71
Sub-Total Annual Revenue	167,034	173,105	178,594	182,166	185,809	189,526	189,526	193,316	193,316	197,182	197,182	201,126	201,126
Total	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sub-Total All Customers	11,953	12,212	12,415	12,474	12,593	12,770	12,948	13,126	13,303	13,481	13,659	13,836	14,014
Total Annual Revenue	1,904,803	1,985,727	2,043,057	2,093,613	2,155,264	2,228,630	2,296,718	2,374,136	2,446,235	2,527,914	2,604,236	2,690,399	2,771,168

Table 2-2
Town of Wasaga Beach
Base Charge Wastewater

% Increase	1.015	1.020	1.020	1.020	1.020	1.020	1.020	1.020	1.020	1.020	1.020	1.020	1.020
3/4" (19mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	9,518	9,678	9,815	9,740	9,740	9,740	9,740	9,740	9,740	9,740	9,740	9,740	9,740
New Customers	-	-	-	59	178	355	533	711	888	1,066	1,244	1,421	1,599
Sub-Total All Customers	9,518	9,678	9,815	9,799	9,918	10,095	10,273	10,451	10,628	10,806	10,984	11,161	11,339
Mthly Base Charge	15.09	15.39	15.70	16.01	16.33	16.66	16.66	16.99	16.99	17.33	17.33	17.68	17.68
Annual Base Charge	181.08	184.70	188.40	192.16	196.01	199.93	199.93	203.93	203.93	208.00	208.00	212.16	212.16
Sub-Total Annual Revenue	1,723,519	1,787,542	1,849,103	1,883,052	1,943,927	2,018,323	2,053,840	2,131,144	2,167,371	2,247,670	2,284,622	2,368,006	2,405,697
Flat Rate	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	150	197	75	150	150	150	150	150	150	150	150	150	150
Sub-Total All Customers	150	197	75	150	150	150	150	150	150	150	150	150	150
Mthly Base Charge	19.51	19.90	20.30	20.70	21.12	21.54	21.54	21.97	21.97	22.41	22.41	22.86	22.86
Annual Base Charge	234.12	238.80	243.58	248.45	253.42	258.49	258.49	263.66	263.66	268.93	268.93	274.31	274.31
Sub-Total Annual Revenue	35,118	47,044	18,268	37,268	38,013	38,773	38,773	39,549	39,549	40,340	40,340	41,146	41,146
1" (25mm) meter (Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	68	95	248	248	248	248	248	248	248	248	248	248	248
Sub-Total All Customers	68	95	248	248	248	248	248	248	248	248	248	248	248
Mthly Base Charge	15.09	15.39	15.70	16.01	16.33	16.66	16.66	16.99	16.99	17.33	17.33	17.68	17.68
Annual Base Charge	181.08	184.70	188.40	192.16	196.01	199.93	199.93	203.93	203.93	208.00	208.00	212.16	212.16
Sub-Total Annual Revenue	12,313	17,547	46,722	47,657	48,610	49,582	49,582	50,574	50,574	51,585	51,585	52,617	52,617
1" (25mm) meter (Non-Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	9	9	10	10	10	10	10	10	10	10	10	10	10
Sub-Total All Customers	9	9	10	10	10	10	10	10	10	10	10	10	10
Mthly Base Charge	21.11	21.53	21.96	22.40	22.85	23.31	23.31	23.77	23.77	24.25	24.25	24.73	24.73
Annual Base Charge	253.32	258.39	263.55	268.83	274.20	279.69	279.69	285.28	285.28	290.99	290.99	296.80	296.80
Sub-Total Annual Revenue	2,280	2,325	2,636	2,688	2,742	2,797	2,797	2,853	2,853	2,910	2,910	2,968	2,968
1.5" (40mm) meter (Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Sub-Total All Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
Mthly Base Charge	15.09	15.39	15.70	16.01	16.33	16.66	16.66	16.99	16.99	17.33	17.33	17.68	17.68
Annual Base Charge	181.08	184.70	188.40	192.16	196.01	199.93	199.93	203.93	203.93	208.00	208.00	212.16	212.16
Sub-Total Annual Revenue	1,086	1,108	1,130	1,153	1,176	1,200	1,200	1,224	1,224	1,248	1,248	1,273	1,273
1.5" (40mm) meter (Non - Res)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	179	177	177	177	177	177	177	177	177	177	177	177	177
Sub-Total All Customers	179	177	177	177	177	177	177	177	177	177	177	177	177
Mthly Base Charge	27.15	27.69	28.25	28.81	29.39	29.98	29.98	30.58	30.58	31.19	31.19	31.81	31.81
Annual Base Charge	325.80	332.32	338.96	345.74	352.66	359.71	359.71	366.90	366.90	374.24	374.24	381.73	381.73
Sub-Total Annual Revenue	58,318	58,820	59,996	61,196	62,420	63,669	63,669	64,942	64,942	66,241	66,241	67,566	67,566
2" (50mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	67	68	66	66	66	66	66	66	66	66	66	66	66
Sub-Total All Customers	67	68	66	66	66	66	66	66	66	66	66	66	66
Mthly Base Charge	43.75	44.63	45.52	46.43	47.36	48.30	48.30	49.27	49.27	50.25	50.25	51.26	51.26
Annual Base Charge	525.00	535.50	546.21	557.13	568.28	579.64	579.64	591.24	591.24	603.06	603.06	615.12	615.12
Sub-Total Annual Revenue	35,175	36,414	36,050	36,771	37,506	38,256	38,256	39,022	39,022	39,802	39,802	40,598	40,598
4" (100mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	4	4	5	5	5	5	5	5	5	5	5	5	5
Sub-Total All Customers	4	4	5	5	5	5	5	5	5	5	5	5	5
Mthly Base Charge	211.23	215.45	219.76	224.16	228.64	233.21	233.21	237.88	237.88	242.64	242.64	247.49	247.49
Annual Base Charge	2,534.76	2,585.46	2,637.16	2,689.91	2,743.71	2,798.58	2,798.58	2,854.55	2,854.55	2,911.64	2,911.64	2,969.88	2,969.88
Sub-Total Annual Revenue	10,139	10,342	13,186	13,450	13,719	13,993	13,993	14,273	14,273	14,558	14,558	14,849	14,849
6" (150mm) meter	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	15	15	15	15	15	15	15	15	15	15	15	15	15
Sub-Total All Customers	15	15	15	15	15	15	15	15	15	15	15	15	15
Mthly Base Charge	316.84	323.18	329.64	336.23	342.96	349.82	349.82	356.81	356.81	363.95	363.95	371.23	371.23
Annual Base Charge	3,802.08	3,878.12	3,955.68	4,034.80	4,115.49	4,197.80	4,197.80	4,281.76	4,281.76	4,367.39	4,367.39	4,454.74	4,454.74
Sub-Total Annual Revenue	57,031	58,172	59,335	60,522	61,732	62,967	62,967	64,226	64,226	65,511	65,511	66,821	66,821
Lifestyle/Condo Units	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Existing Customers	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Sub-Total All Customers	1,435	1,458	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Mthly Base Charge	11.31	11.54	11.77	12.00	12.24	12.49	12.49	12.74	12.74	12.99	12.99	13.25	13.25
Annual Base Charge	135.72	138.43	141.20	144.03	146.91	149.85	149.85	152.84	152.84	155.90	155.90	159.02	159.02
Sub-Total Annual Revenue	194,758	201,837	209,263	213,448	217,717	222,072	222,072	226,513	226,513	231,043	231,043	235,664	235,664
Total	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sub-Total All Customers	11,451	11,707	11,899	11,958	12,077	12,254	12,432	12,610	12,787	12,965	13,143	13,320	13,498
Total Revenue	2,129,739	2,221,151	2,295,690	2,357,204	2,427,562	2,511,630	2,547,147	2,634,318	2,670,545	2,760,908	2,797,860	2,891,508	2,929,199

Table 3-1A
Town of Wasaga Beach
Water Services - Operating Budget Forecast
Inflated \$

Description	Actual	Actual	Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating Costs - Water System													
Full-Time Wages-Water	409,979	287,260	333,990	344,090	349,250	354,490	361,580	368,811	376,188	383,711	383,711	391,386	391,386
Full-Time O/T	38,741	46,224	6,500	6,700	6,800	6,900	7,038	7,179	7,322	7,469	7,469	7,618	7,618
New Employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Part-Time Wages	6,692	4,529	4,950	5,100	5,180	5,260	5,365	5,473	5,582	5,694	5,694	5,807	5,807
Part-Time O/T	112	118	-	-	-	-	-	-	-	-	-	-	-
Contractual Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	121,725	140,929	114,430	122,590	126,880	131,320	135,916	140,673	145,597	150,693	150,693	155,967	155,967
Office	372	310	950	990	1,010	1,030	1,051	1,072	1,093	1,115	1,115	1,137	1,137
Software Licenses & Maintenance	3,783	993	5,080	5,280	5,390	5,500	5,610	5,722	5,837	5,953	5,953	6,072	6,072
Telecommunications	27,679	27,988	28,100	29,230	29,810	30,410	31,018	31,639	32,271	32,917	32,917	33,575	33,575
Utilities (Furnace Oil, Gas, Etc)	2,863	3,042	6,330	6,980	7,330	7,700	8,162	8,652	9,171	9,721	9,721	10,304	10,304
Water and Wastewater	476	478	540	560	570	580	597	615	634	653	653	672	672
Hydro	268,632	220,897	221,697	223,930	228,410	232,980	250,454	269,238	289,430	311,138	311,138	334,473	334,473
Water Material	44,212	50,007	35,000	35,000	35,000	35,000	35,700	36,414	37,142	37,885	37,885	38,643	38,643
Vehicle Maintenance Transfer	15,707	16,011	15,000	15,000	15,000	15,000	15,750	16,538	17,364	18,233	18,233	19,144	19,144
Water Conservation Rebate	21,880	22,710	23,680	23,680	23,680	23,680	24,154	24,637	25,129	25,632	25,632	26,145	26,145
Safety Shoe/Boot Allowance	720	977	990	990	990	990	1,010	1,030	1,051	1,072	1,072	1,093	1,093
Meal Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	211	102	610	610	610	610	622	635	647	660	660	673	673
Telephone	581	502	1,500	1,560	1,590	1,620	1,652	1,685	1,719	1,754	1,754	1,789	1,789
Legal	-	3,153	3,180	3,180	3,180	3,180	3,244	3,308	3,375	3,442	3,442	3,511	3,511
Audit - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	32,655	20,203	20,000	20,000	20,000	20,000	20,400	20,808	21,224	21,649	21,649	22,082	22,082
OCWA Operating	444,007	450,068	481,780	511,120	526,450	542,240	553,085	564,146	575,429	586,938	586,938	598,677	598,677
OCWA Repairs & Maintenance	33,766	87,020	135,000	135,000	135,000	135,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Water/Sewer Capacity Annual Reports	-	-	-	10,000	-	-	-	10,000	-	-	-	-	-
Water/Wastewater Rate Study	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Well Development Study	-	-	-	-	-	-	-	150,000	-	-	-	-	-
Travel	-	-	120	120	120	120	122	125	127	130	130	132	132
Equipment Rental	29,811	15,105	5,000	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,412	5,520	5,520
Memberships	1,146	687	1,060	1,060	1,060	1,060	1,081	1,103	1,125	1,147	1,147	1,170	1,170
Drinking Water Licencing	8,650	2,651	-	-	-	-	-	-	-	-	-	-	-
Professional Development	4,754	10,203	6,000	6,000	6,000	6,000	6,120	6,242	6,367	6,495	6,495	6,624	6,624
Meals and Accomodations	164	-	-	-	-	-	-	-	-	-	-	-	-
Advertisements	324	-	-	-	-	-	-	-	-	-	-	-	-
Water System Modeling Update	-	-	35,000	-	-	-	35,000	-	-	-	35,000	-	-
Insurance	9,090	9,540	7,390	8,150	8,560	8,990	9,170	9,353	9,540	9,731	9,731	9,926	9,926
ON1Call Locate Fees	2,383	1,974	3,570	3,570	3,570	3,570	3,641	3,714	3,789	3,864	3,864	3,942	3,942
ESA Annual Inspection Fees	969	924	1,630	1,690	1,720	1,750	1,785	1,821	1,857	1,894	1,894	1,932	1,932
Provisions for Uncollectibles - Water	858	264	21,230	21,230	21,230	21,230	21,655	22,088	22,529	22,980	22,980	23,440	23,440
Insurance Claims - Water	6,081	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to Admin	24,830	16,200	32,440	32,440	32,440	32,440	33,089	33,751	34,426	35,114	35,114	35,816	35,816
Transfer to Clerk	-	2,890	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
Transfer to Treasury	67,560	86,680	92,660	92,660	92,660	92,660	94,513	96,403	98,332	100,298	100,298	102,304	102,304
Transfer to IT	36,150	21,980	25,750	25,750	25,750	25,750	26,265	26,790	27,326	27,873	27,873	28,430	28,430
Sub Total Operating	1,667,566	1,552,619	1,683,307	1,711,410	1,732,390	1,764,210	1,767,099	1,942,016	1,834,080	1,888,415	1,923,415	1,945,156	1,945,156

Table 3-1A
Town of Wasaga Beach
Water Services - Operating Budget Forecast
Inflated \$

Description	Actual	Actual	Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Capital-Related													
Sewer plant - MOE	-	161,276	-	-	-	-	-	-	-	-	-	-	-
By-law 01-30 (sew/wat)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 02-43 (2001 Infil)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 03-20 (2002 Infil w/s)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 04-27 (2003 Infil sewer/water)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 05-18 (w/s infill cont 6)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 09-79 (w/s infill cont 10-15)	82,420	83,280	83,280	83,280	-	-	-	-	-	-	-	-	-
NEW CAPITAL DEBENTURES	-	-	-	75,000	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	300,000
Sub Total Capital Related	82,420	244,556	83,280	158,280	150,000	150,000	150,000	250,000	250,000	250,000	372,727	454,545	504,545
Total Expenditures	1,749,986	1,797,175	1,766,588	1,869,690	1,882,390	1,914,210	1,917,099	2,192,016	2,084,080	2,138,415	2,296,143	2,399,702	2,449,702
Revenues													
Rental of Properties	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundry/Miscellaneous Receipts	(2,405)	333	5,005	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480
Private Work - Water	57,331	16,719	1,418	-	-	-	-	-	-	-	-	-	-
Sale of Material and Equipment	-	-	-	500	500	500	500	500	500	500	500	500	500
Water On/Off	21,411	21,401	21,204	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserve Funds	-	-	35,000	-	-	-	-	35,000	-	-	-	35,000	-
Penalties/Interest on Water	12,514	15,873	17,945	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Local Improvement Interest	28,100	40,562	29,871	43,590	43,590	43,590	40,975	38,516	36,205	34,033	34,033	31,991	31,991
Sundry/Miscellaneous Receipts	-	-	-	500	500	500	500	500	500	500	500	500	500
Bulk Water Station	2,550	6,860	14,910	4,000	4,000	4,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Water - Base Rate Revenue	1,887,600	1,971,201	2,043,057	2,093,613	2,155,264	2,228,630	2,296,718	2,374,136	2,446,235	2,527,914	2,604,236	2,690,399	2,771,168
Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Meter Activation Fee	7,120	6,195	2,730	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
New Account Activation Fee	17,805	17,550	14,760	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest Earned on Reserves	-	105,673	127,166	116,419	124,228	122,730	125,949	126,826	128,915	130,428	132,265	133,974	135,782
Total Operating Revenue	2,032,026	2,202,367	2,313,064	2,311,103	2,380,562	2,452,430	2,554,622	2,595,458	2,667,335	2,748,356	2,861,514	2,912,344	2,994,921
Water Billing Recovery - Operating	282,040	405,192	546,477	441,412	498,172	538,220	637,523	403,442	583,255	609,940	565,372	512,642	545,219
Lifecycle Reserve Contribution (\$)	1,002,948	1,099,894	1,321,492	1,222,393	1,307,315	1,379,817	1,512,161	1,311,705	1,525,729	1,587,211	1,555,521	1,538,466	1,584,214
Water Billing Recovery Consumption - Total	720,908	694,702	775,016	780,980	809,143	841,597	874,638	908,263	942,474	977,271	990,149	1,025,823	1,038,995

Table 3-1B
Town of Wasaga Beach
Water Services
Water Rate Forecast
Inflated \$

Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total Water Billing Consumption Recovery	720,908	694,702	775,016	780,980	809,143	841,597	874,638	908,263	942,474	977,271	990,149	1,025,823	1,038,995
Total Consumption (m3)	2,002,523	1,929,729	2,094,637	2,055,212	2,074,724	2,103,993	2,133,263	2,162,532	2,191,801	2,221,070	2,250,339	2,279,608	2,308,877
Constant Rate	0.36	0.36	0.37	0.38	0.39	0.40	0.41	0.42	0.43	0.44	0.44	0.45	0.45

Table 3-2A
Town of Wasaga Beach
Wastewater Service - Operating Budget Forecast
 Inflated \$

Description	Actual		Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Operating Costs - Wastewater System													
Full-Time Wages-Sewer	191,243	287,260	248,968	344,090	349,250	354,490	359,807	365,204	370,683	376,243	376,243	376,243	381,886
Full-Time O/T	19,066	5,433	4,327	6,700	6,800	6,900	7,004	7,109	7,215	7,323	7,323	7,323	7,433
New Employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Part-Time Wages	4,927	4,504	11,172	5,100	5,180	5,260	5,365	5,473	5,582	5,694	5,694	5,694	5,807
Part-Time O/T	106	118	110	-	-	-	-	-	-	-	-	-	-
Contractual Wages	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	81,218	62,966	68,895	122,590	126,880	131,320	135,916	140,673	145,597	150,693	150,693	150,693	155,967
Office	-	2,373	5,328	1,090	1,110	1,130	1,153	1,176	1,199	1,223	1,223	1,223	1,248
Software Licenses & Maintenance	3,783	848	2,485	5,280	5,390	5,500	5,610	5,722	5,837	5,953	5,953	5,953	6,072
Telecommunications	27,679	28,113	21,539	29,230	29,810	30,410	31,018	31,639	32,271	32,917	32,917	32,917	33,575
Utilities (Furnace Oil, Gas, Etc)	12,404	14,756	18,069	25,080	26,330	27,650	29,586	31,656	33,872	36,244	36,244	36,244	38,781
Water and Wastewater	5,752	7,207	11,439	4,540	4,630	4,720	4,862	5,007	5,158	5,312	5,312	5,312	5,472
Hydro	636,009	612,961	593,945	594,530	606,420	618,550	655,663	695,003	736,703	780,905	780,905	780,905	827,759
Sewer Material	9,118	7,150	5,749	5,000	5,000	5,000	5,100	5,202	5,306	5,412	5,412	5,412	5,520
Vehicle Maintenance & Licenses	15,879	17,591	16,160	15,000	15,000	15,000	15,750	16,538	17,364	18,233	18,233	18,233	19,144
Vehicle Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
WPCP Odour Assessment Study	-	-	-	-	-	-	-	-	-	-	-	-	-
WPCP Energy Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Meal Allowance	-	97	40	40	40	40	41	42	42	43	43	43	44
Miscellaneous	236	538	2,130	2,130	2,130	2,130	2,173	2,216	2,260	2,306	2,306	2,306	2,352
Telephone	1,468	1,854	3,495	1,560	1,590	1,620	1,652	1,685	1,719	1,754	1,754	1,754	1,789
Legal	-	3,892	3,180	3,180	3,180	3,180	3,244	3,308	3,375	3,442	3,442	3,442	3,511
Audit - Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	5,380	5,380	5,380	5,380	5,488	5,597	5,709	5,823	5,823	5,823	5,940
Eastdale Sewage Pump Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
WPCP Sludge Haulage	55,701	62,472	40,250	40,250	40,250	40,250	41,458	42,701	43,982	45,302	45,302	45,302	46,661
OCWA Operating	661,268	679,300	720,110	763,960	786,880	810,490	826,700	843,234	860,098	877,300	877,300	877,300	894,846
OCWA Repairs & Maintenance	167,596	531,433	362,000	362,000	362,000	362,000	369,240	376,625	384,157	391,840	391,840	391,840	399,677
PILS Payments	54,240	56,819	57,140	57,140	57,140	57,140	58,283	59,448	60,637	61,850	61,850	61,850	63,087
Water/Wastewater Rate Study	-	-	-	-	-	-	-	-	-	-	-	-	-
Odour Study / BIO Solids	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle and Equipment Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts	6,614	-	13,705	5,300	5,410	5,520	5,630	5,743	5,858	5,975	5,975	5,975	6,095
Professional Development	4,387	6,469	6,740	3,830	3,830	3,830	3,907	3,985	4,064	4,146	4,146	4,146	4,229
Meals and Accommodations	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertisements	120	-	520	520	520	520	530	541	552	563	563	563	574
Sewage System Modeling Update	-	-	-	-	40,000	-	-	-	-	-	-	-	-
Insurance	9,090	9,540	7,390	8,150	8,560	8,990	9,170	9,353	9,540	9,731	9,731	9,731	9,926
Insurance Claims-Sewer	-	-	710	7,500	7,500	7,500	7,500	7,650	7,959	8,118	8,118	8,118	8,281
ESA Annual Inspection Fees	5,220	5,313	7,550	7,850	8,010	8,170	8,333	8,500	8,670	8,843	8,843	8,843	9,020
Provisions for Uncollectibles - Sewer	2,785	350	1,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Equipment Rental	2,894	-	1,900	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Admin	31,700	25,440	50,040	50,040	50,040	50,040	51,041	52,062	53,103	54,165	54,165	54,165	55,248
Transfer to Clerk	-	4,530	3,320	3,320	3,320	3,320	3,453	3,591	3,735	3,884	3,884	3,884	4,039
Transfer to Treasury	80,690	111,490	114,940	114,940	114,940	114,940	119,538	124,319	129,292	134,464	134,464	134,464	139,842
Transfer to IT	46,150	34,510	39,720	39,720	39,720	39,720	41,309	42,961	44,680	46,467	46,467	46,467	48,325
Sub Total Operating	2,137,343	2,585,326	2,449,945	2,650,040	2,737,240	2,745,710	2,830,671	2,919,116	3,011,221	3,107,168	3,107,168	3,107,168	3,207,152

Table 3-2A
Town of Wasaga Beach
Wastewater Service - Operating Budget Forecast
 Inflated \$

Description	Actual		Forecast										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Capital-Related													
Sewer plant - MOE	394,417	197,103	-	-	-	-	-	-	-	-	-	-	-
By-law 01-30 (sew/wat)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 02-43 (2001 Infil)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 03-20 (2002 Infil w/s)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 04-27 (2003 Infil sewer/water)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 05-18 (w/s infill cont 6)	-	-	-	-	-	-	-	-	-	-	-	-	-
By-law 09-79 (w/s infill cont 10-15)	99,461	101,787	101,787	101,787	-	-	-	-	-	-	-	-	-
NEW CAPITAL DEBENTURES			75,000	75,000	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	300,000
Sub Total Capital Related	493,878	298,890	176,787	176,787	150,000	150,000	150,000	250,000	250,000	250,000	250,000	250,000	300,000
Total Expenditures	2,631,222	2,884,216	2,626,732	2,826,827	2,887,240	2,895,710	2,980,671	3,169,116	3,261,221	3,357,168	3,357,168	3,357,168	3,507,152
Revenues													
Penalties/Interest on Sewer	16,588	21,041	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Local Improvement Interest	32,195	44,371	26,552	26,021	26,021	26,021	25,501	25,501	25,501	-	-	-	-
Private Work - Sewer	2,555	457	-	-	-	-	-	-	-	-	-	-	-
Residential Sewer - Flat Rate	23,451	38,937	42,391	-	-	-	-	-	-	-	-	-	-
Residential Sewer - Base Rate	1,686,712	1,755,130	1,775,030	2,357,204	2,427,562	2,511,630	2,547,147	2,634,318	2,670,545	2,760,908	2,797,860	2,891,508	2,929,199
Residential Sewer - Diff Cons/Base/Flat	74	-	-	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Flat Rate	1,244	307	16,837	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Base Rate	396,256	409,603	407,453	-	-	-	-	-	-	-	-	-	-
Non-Residential Sewer - Diff Cons/Base/Flat	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Sludge Disposal	4,055	3,265	5,307	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer from Reserve Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Connection Fees	64,749	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest Earned on Reserves	-	131,165	138,065	141,034	144,066	147,163	150,327	153,559	156,861	160,233	163,678	167,198	170,792
Total Operating Revenue	2,227,880	2,404,276	2,433,635	2,561,259	2,634,649	2,721,815	2,759,975	2,850,378	2,889,907	2,958,141	2,998,538	3,095,706	3,136,991
Wastewater Billing Recovery - Operating	-403,341	-479,940	-193,097	-265,568	-252,591	-173,895	-220,695	-318,739	-371,314	-399,026	-358,630	-261,462	-370,160
Lifecycle Reserve Contribution (\$)	685,260	621,237	1,021,703	933,271	977,765	1,094,710	1,086,744	1,028,121	1,015,551	1,028,429	1,089,022	1,186,189	1,118,960
Wastewater Billing Recovery Consumption - Total	1,088,601	1,101,177	1,214,800	1,198,839	1,230,356	1,268,605	1,307,440	1,346,860	1,386,865	1,427,456	1,447,651	1,447,651	1,489,120

Table 3-2B
Town of Wasaga Beach
Wastewater Service
Wastewater Rate Forecast
 Inflated \$

Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total Wastewater Billing Recovery	1,088,601	1,101,177	1,214,800	1,198,839	1,230,356	1,268,605	1,307,440	1,346,860	1,386,865	1,427,456	1,447,651	1,447,651	1,489,120
Total Consumption (m ³)	1,814,335	1,805,208	1,959,355	1,902,919	1,922,431	1,951,700	1,980,969	2,010,238	2,039,507	2,068,776	2,098,045	2,098,045	2,127,315
Constant Rate	0.60	0.61	0.62	0.63	0.64	0.65	0.66	0.67	0.68	0.69	0.69	0.69	0.70

Table 4-1
Town of Wasaga Beach
Water Reserves / Lifecycle Reserve Continuity (Inflated \$)

Year	2016 Actual	2017 Actual	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Opening Balance	5,336,901	5,368,370	6,806,986	6,575,978	3,970,521	4,754,355	5,420,253	5,718,914	6,534,974	7,363,204	8,145,164	9,500,435	10,883,651
Reserve Contribution	1,002,948	994,221	1,194,327	1,105,974	1,183,086	1,257,087	1,386,212	1,184,879	1,396,814	1,456,782	1,423,255	1,404,492	1,448,432
Transfer to Capital	(1,119,494)	(222,793)	(1,552,500)	(3,827,850)	(523,480)	(713,920)	(1,213,500)	(495,645)	(697,500)	(805,250)	(200,250)	(155,250)	(155,250)
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Yrs Restatement	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Owner Repayment	65,960	561,515	-	-	-	-	-	-	-	-	-	-	-
Local Imp. Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	82,055	105,673	127,166	116,419	124,228	122,730	125,949	126,826	128,915	130,428	132,265	133,974	135,782
Closing Balance	5,368,370	6,806,986	6,575,978	3,970,521	4,754,355	5,420,253	5,718,914	6,534,974	7,363,204	8,145,164	9,500,435	10,883,651	12,312,615

Table 4-2
Town of Wasaga Beach
Wastewater Reserves / Lifecycle Reserve Funds Continuity (Inflated \$)

Year	2016 Actual	2017 Actual	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Opening Balance	8,435,628	7,007,590	8,314,290	9,060,993	7,247,489	7,191,004	7,970,844	8,537,339	9,428,348	10,094,999	11,042,928	9,624,030	10,560,219
Reserve Contribution	685,260	490,072	883,638	792,237	833,699	947,547	936,417	874,562	858,690	868,196	925,343	1,018,991	948,168
Transfer to Capital	(2,241,948)	(833)	(275,000)	(2,746,775)	(1,034,250)	(314,870)	(520,250)	(137,112)	(348,900)	(80,500)	(2,507,920)	(250,000)	(250,000)
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Yrs Restatement	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Owner Repayment	5,100	686,296	-	-	-	-	-	-	-	-	-	-	-
Local Imp. Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	123,551	131,165	138,065	141,034	144,066	147,163	150,327	153,559	156,861	160,233	163,678	167,198	170,792
Closing Balance	7,007,590	8,314,290	9,060,993	7,247,489	7,191,004	7,970,844	8,537,339	9,428,348	10,094,999	11,042,928	9,624,030	10,560,219	11,429,179

Proposed Water / Wastewater Rates 2019

RESIDENTIAL RATES

MONTHLY BASE CHARGES:

WATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	13.64	13.64	13.64	39.60	95.60	147.29	191.19	286.80
Annual Base Charge	163.72	163.72	163.72	475.20	1,147.20	1,767.50	2,294.28	3,441.61

WASTEWATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	16.01	16.01	16.01	46.43	112.07	172.68	224.16	336.23
Annual Base Charge	192.16	192.16	192.16	557.13	1,344.89	2,072.16	2,689.91	4,034.80

CONSUMPTION RATES:

Water (Per m ³)	\$	0.38
Wastewater (Per m ³)	\$	0.63

** The base charge for water and/or wastewater to a single family residence zoned as residential will be equivalent to the charge for a 19mm (.75") service size regardless of the size of the service.

NON-RESIDENTIAL RATES

MONTHLY BASE CHARGES:

WATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	13.64	19.10	24.57	39.60	95.60	147.29	191.19	286.80
Annual Base Charge	163.72	229.24	294.88	475.20	1,147.20	1,767.50	2,294.28	3,441.61

WASTEWATER	3/4" (19mm)	1" (25mm)	1.5" (40mm)	2" (50mm)	2.5" (63mm)	3" (75mm)	4" (100mm)	6" (150mm)
Mthly Base Charge	16.01	22.40	28.81	46.43	112.07	172.68	224.16	336.23
Annual Base Charge	192.16	268.83	345.74	557.13	1,344.89	2,072.16	2,689.91	4,034.80

CONSUMPTION RATES:

Water (Per m ³)	\$	0.38
Wastewater (Per m ³)	\$	0.63

LIFESTYLE / CONDOMINIUM CORPORATIONS:

MONTHLY BASE CHARGES Per Unit:

WATER	
Mthly Base Charge	10.24
Annual Base Charge	122.92

WASTEWATER	
Mthly Base Charge	12.00
Annual Base Charge	144.03

CONSUMPTION RATES:

Water (Per m ³)	\$	0.38
Wastewater (Per m ³)	\$	0.63

FLAT RATE / CONSTRUCTION RATE

MONTHLY BASE CHARGES:

WATER	
Mthly Base Charge	17.47
Annual Base Charge	209.60

WASTEWATER	
Mthly Base Charge	20.70
Annual Base Charge	248.45

CONSUMPTION RATES:

Water (Per m ³)	NA
Wastewater (Per m ³)	NA