

## ANNUAL WATERWORKS INFORMATION

ANNUAL INFORMATION TO BE MADE AVAILABLE AT THE MUNICIPAL OFFICE BY SEPTEMBER 1 OF EACH YEAR

Year: 2022

Name of Municipality: Village of Theodore

Date: August 22, 2023

### WATERWORKS RATE POLICY

On September 22, 2021, Council passed Bylaw 2021-07, a Bylaw to fix the rate to be charged for the use and consumption of water and to fix the rates to be charged by way of rent or service charge for the use of sewer. The bylaw was approved on October 7, 2021 by the Saskatchewan Municipal Board.

Utility bills are issued quarterly with a minimum \$31.00/month based on usage of 6,000 gallons or less. If usage exceeds the minimum, the following rates apply: 6,001 to 30,000 gallons is charged at a rate of \$5.00 per 1,000 gallons or part thereof and over 30,001 gallons at a rate of \$7.00 per 1,000 gallons or part thereof.

The Village received an ICIP grant in 2020 for upgrades to the existing water treatment plant in the form of a Reverse Osmosis system. For multiple reasons, the project was delayed until 2022 with projections of having the system in place by December. Additionally, funding has been approved in 2022 by Canada Community Building Fund and Assiniboine Watershed Stewardship Association SWAUMP fund to establish a new water well, to establish an observation well (as required by Water Security Agency) and to decommission a well no longer in use. The Village will be responsible for a share of the costs involved with both projects, therefore will carefully consider the need to increase utility revenues in the next 5 years. A \$15.00/quarterly billing increase to the Utility Capital Works levy was approved effective January 1, 2022. (Bylaw 2022-01)

### WATERWORKS CAPITAL INVESTMENT STRATEGY

The objective of the waterworks capital investment strategy is to address anticipated waterworks infrastructure maintenance, the immediate drinking water infrastructure problems and future infrastructure replacements in a timely fashion so as to ensure the municipal waterworks provides safe drinking water to residents and businesses. Capital investments plans will require further evaluation based on need and funding ability.

### ANNUAL WATERWORKS FINANCIAL OVERVIEW

The following is information on the waterworks, as required under The Municipalities Regulations:

2022 Waterworks Overview:

Total waterworks revenues: \$545,718

Total waterworks expenditures: \$128,451

Total debt payments on waterworks infrastructure loans: 54,449

Comparison of waterworks revenue to expenditures plus debt payments, expressed as a ratio:

$$\frac{\$545,718}{\$182,900} = 2.98$$

### RESERVES

Reserves available for waterworks capital infrastructure as of December 31, 2022 is \$0. Reserves were used to help fund two capital projects undertaken in 2022. Additionally, the projects were funded through an ICIP grant, SWAUMP funding through AWSA and the Canada Community Building Fund with total funding of \$409,530. The Village of Theodore also procured a loan in the amount of \$225,000 from Cornerstone Credit Union, repayable in three years.

**Village of Theodore**  
**Schedule of Segment Disclosure by Function**  
**As at December 31, 2022**

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	2,618	-	1,267	55,435	2,320	-	134,963	196,603
Tangible Capital Asset Sales - Gain	(3,491)	-	-	-	-	-	-	(3,491)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	1,192	-	-	-	-	-	1,225	2,417
Other Revenues	167	-	-	-	4,562	30	-	4,759
Grants - Conditional	-	-	1,600	-	-	-	-	1,600
- Capital	-	-	-	-	-	-	409,530	409,530
Restructurings	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>486</b>	<b>-</b>	<b>2,867</b>	<b>55,435</b>	<b>6,882</b>	<b>30</b>	<b>545,718</b>	<b>611,418</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	101,766	-	110,125	-	-	-	-	211,891
Professional/ Contractual Services	42,690	21,248	5,146	77,408	4,354	7,993	66,809	225,648
Utilities	8,490	735	17,502	-	-	5,045	15,369	47,141
Maintenance Materials and Supplies	4,483	2,421	44,520	50	-	4,443	17,550	73,467
Grants and Contributions	248	-	-	-	-	-	-	248
Amortization	2,818	3,616	28,162	-	-	-	22,060	56,656
Interest	-	-	-	-	-	-	5,103	5,103
Allowance for Uncollectible	(16,343)	-	-	-	-	-	1,560	(14,783)
Restructurings	-	-	-	-	-	-	-	-
Other	5	-	-	-	-	300	-	305
<b>Total Expenses</b>	<b>144,157</b>	<b>28,020</b>	<b>205,455</b>	<b>77,458</b>	<b>4,354</b>	<b>17,781</b>	<b>128,451</b>	<b>605,676</b>
<b>Surplus (Deficit) by Function</b>	<b>(143,671)</b>	<b>(28,020)</b>	<b>(202,588)</b>	<b>(22,023)</b>	<b>2,528</b>	<b>(17,751)</b>	<b>417,267</b>	<b>5,742</b>

Taxes and other unconditional revenue (Schedule 1)

441,720

Net Surplus (Deficit) of Revenues over Expenses

447,462

See Accompanying Notes

**Village of Theodore**  
**Total Expenses by Function**  
**As at December 31, 2022**

Schedule 3 - 3  
2021

**UTILITY SERVICES**

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
Wages and benefits	-	-	-
Professional/Contractual services	83,000	66,809	69,114
Utilities	13,900	15,369	13,052
Maintenance, materials and supplies	16,925	17,550	26,815
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	22,060	22,060
Interest	3,200	5,103	-
Allowance for uncollectibles	-	1,560	7,174
Other	-	-	-
<b>Utility Services</b>	<b>117,025</b>	<b>128,451</b>	<b>138,215</b>
<b>Restructuring</b>	-	-	-
<b>Total Utility Services</b>	<b>117,025</b>	<b>128,451</b>	<b>138,215</b>

**TOTAL EXPENSES BY FUNCTION**

<b>584,949</b>	<b>605,676</b>	<b>652,092</b>
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**Village of Theodore**  
**Schedule of Operating and Capital Revenue by Function**  
**As at December 31, 2022**

Schedule 2 - 4

	2022 Budget	2022	2021
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water and Sewer	135,500	133,183	125,658
- Sewer	-	-	-
- Other	650	1,780	695
Total Fees and Charges	136,150	134,963	126,353
- Tangible capital asset sales - gain (loss)	-	-	-
- Interest income	1,500	1,225	1,527
Total Other Segmented Revenue	137,650	136,188	127,880
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>137,650</b>	<b>136,188</b>	<b>127,880</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	19,960	9,981	58,415
- Investing in Canada Infrastructure Program (ICIP)	394,599	394,559	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Assiniboine Watershed - Well grant	-	4,990	-
<b>Total Capital</b>	<b>414,559</b>	<b>409,530</b>	<b>58,415</b>
<b>Restructuring Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Utility Services</b>	<b>552,209</b>	<b>545,718</b>	<b>186,295</b>
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>618,858</b>	<b>611,418</b>	<b>253,556</b>

**SUMMARY**

Total Other Segmented Revenue	203,499	200,288	193,529
Total Conditional Grants	800	1,600	1,612
Total Capital Grants and Contributions	414,559	409,530	58,415
Restructuring Revenue	-	-	-
<b>TOTAL REVENUE BY FUNCTION</b>	<b>618,858</b>	<b>611,418</b>	<b>253,556</b>

See Accompanying Notes

FIVE YEAR CAPITAL WORKS PLAN - WATERWORKS

2023 to 2027

FOR THE URBAN MUNICIPALITY OF THEODORE

INSTRUCTIONS:

In completing this form, list each of your municipality's planned capital projects by year for five years. \*Provide a description, expenditure code, estimated project cost, and a breakdown of the sources of funding for each project, as well as source of financing codes where applicable. When making a contribution toward the project of another municipality or organization, your estimated project cost should be the amount of your municipality's contribution to the project.

FOR FURTHER INFORMATION OR CLARIFICATION, Call (306) 672-2855 (Regina)

EXPENDITURE CODES:

Select one 3 digit expenditure code that most accurately describes each project. Expenditure codes are listed on the reverse side of this form.

SOURCE OF FINANCING CODES:

**Municipal sources**  
21 Long term borrowing  
22 Capital trust fund withdrawals  
23 Disposal of land or assets  
24 Charges for local improvements  
25 Current operations-general  
26 Current operations-surpluses/reserve  
13 Other (specify)

**Provincial assistance**  
01 Saskatchewan Government  
02 Saskatchewan Highways & Transportation  
03 Saskatchewan Water Corporation  
04 Saskatchewan Housing Division  
09 Other (specify)

**Other sources**  
31 Donations from organizations  
32 Donations from individuals  
33 Grants or contributions from other municipalities  
34 Fund raising

Year	Description of Project	Expenditure Code	\$ Estimated Project Cost	ESTIMATED SOURCES OF FINANCING								
				\$ Long Term Borrowing Code 21	\$ Capital Trust Fund Withdrawals Code 22	\$ Disposal of Land or Assets Code 23	\$ Charges for Local Improvements Code 24	\$ Current Operations Codes 25-27 (specify)	\$ Other Municipal Sources Code 28	\$ Provincial Assistance Codes 01-09 (specify)	\$ Federal Assistance Codes 11-13 (specify)	\$ Other Sources Codes 31-34 (specify)
2023	Reservoir upgrades/repairs		134,000					79,000	25		55,000	13
			0								(CCBI Fund)	
2024	Replace 4 hydrants and replace water line from new hydrants to main line.		52,000					52000	27			
			0									
2025	Replace water line at intersection of Yorkton Ave and Peterson Street		38,000					38000	27			
			0									
2026	Replace 4 hydrants and replace water line from new hydrants to main line.		55,000					55000	27			
			0									
2027	Replace old water lines		60,000									
			0									
	Note: Scope of work may vary dependent upon availability of funding offered through provincial/federal grants.		0									
			0									
			0									
			0									
			0									
			339,000	0	0	0	0	224,000		0	55,000	0