

**2026-2030**  
**Financial Planning**  
**Core Services**  
**Sewage Treatment**



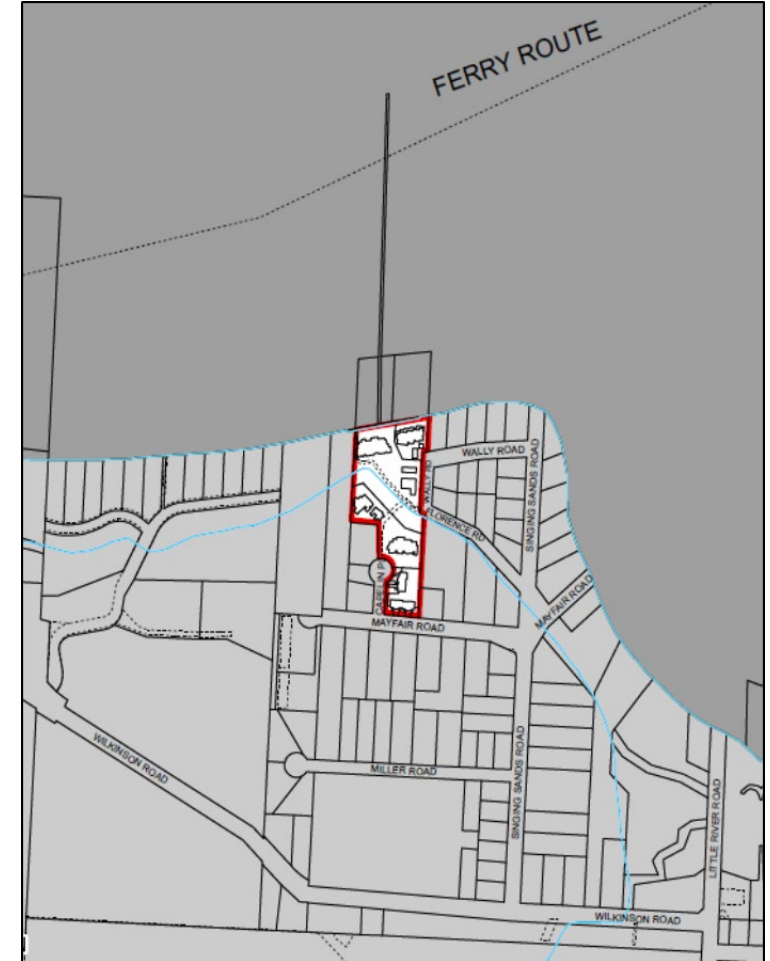
331 King Coho Sewer Service



# Core Service

## Sewage Treatment

Core Service	Sewage Treatment
Service Name	King Coho Sewer
Service Sub-functions	None
Purpose	To provide sewage collection and disposal for the area
Participants	Defined Portion within Electoral Area B
2026 Proposed Changes to Service	None





# 2025 Accomplishments

- Outfall reweighting and inspection





# Trends, Challenges and Opportunities

- New service, building reserves
- Developer vs municipal construction standards
- Only 37 participants, increasing user rate pressures



# Strategic Priorities and Initiatives

Type	Initiative	comment
Workplan	Asset renewal/replacement	2028



# Human Resource

	2026	2027
Opening FTE Balance	0.17	0.17
Addition Request		
Full time		
Part Time		
Temporary /Casual		
Adjustments		
Total Change	0.00	0.00
Ending FTE Balance	0.17	0.17



# Expenses

## Year over Year Change

Category	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$13,082	\$13,910	\$828	6.3%
Personnel Costs	17,127	22,746	5,619	32.8%
Materials, Supplies & Utilities	8,820	13,027	4,207	47.7%
Contract & General Services	26,342	14,893	(11,449)	(43.5%)
Debt Charges	7,560	7,560	-	-
Transfer to Reserve	35,371	20,685	(14,686)	(41.5%)
Transfer to Other Services	376	371	(5)	(1.3%)
Minor Capital	14,000	1,000	(13,000)	(92.9%)
<b>Total Expenses</b>	<b>\$122,678</b>	<b>\$94,192</b>	<b>(\$28,486)</b>	<b>(23.2%)</b>

## Key Notes

- Chemicals [+1.6K], Controls software – every 5 years [+1.9K]
- Outfall inspection – every 5 years [-11.8K]
- One-time cost communication upgrades [-13.0K]



# Revenue

## Year over Year Change

Category	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Taxation	\$87,081	\$92,292	\$5,211	6.0%
Transfer from Reserve	14,000	1,900	(12,100)	(86.4%)
Prior Year Surplus	21,597	-	(21,597)	(100.0%)
<b>Total Expenses</b>	<b>\$122,678</b>	<b>\$94,192</b>	<b>(\$28,486)</b>	<b>(23.2%)</b>

## Key Notes

- No prior year surplus at proposed
- Parcel tax remains at rates from 2025 bylaw.



# Funding Sources

Service funded by parcel tax, King Coho Wastewater Service Parcel Tax Bylaw No. 563, 2018

Bylaw reviewed and updated every five years, or as needed

	2025	2026	2027	2028	2029	2030
Tax Per Parcel	\$2,354	\$2,494	\$2,569	\$2,646	\$2,752	\$2,849



# Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Taxation	\$95,061	\$97,913	\$101,830	\$105,394
Government Grants	11,301	-	-	-
Transfers from Reserve	23,699	-	-	25,000
<b>Total Revenue</b>	<b>\$130,061</b>	<b>\$97,913</b>	<b>\$101,830</b>	<b>\$130,394</b>
Support Services	\$14,502	\$14,875	\$15,410	\$15,958
Personnel Costs	23,593	24,475	25,394	26,349
Materials, Supplies & Utilities	11,558	12,007	12,473	12,958
Contract & General Services	50,480	16,072	16,688	42,325
Transfer to Reserve	28,543	29,097	30,489	31,438
Transfer to Other Services	385	387	376	366
Minor Capital	1,000	1,000	1,000	1,000
<b>Total Expenses</b>	<b>\$130,061</b>	<b>\$97,913</b>	<b>\$101,830</b>	<b>\$130,394</b>

# 331 King Coho Sewer

## 2026-2035 Capital Planning





# Asset Management Update

- Additional upgrades completed in 2025 to meet municipal standards, asset renewal
  - Outfall re-weighting
- Significant asset management needs in coming years
  - Near term – Sand filter, controls, valves
  - Long term – Treatment plant



# Asset Management Advancement

Operating	2026 (Y2)	2027 (Y3)	2028 (Y4)	2029 (Y5)	Total
Consultants	-	\$35,000	-	-	\$35,000
Shared Benefits	\$163	\$284	\$96	\$36	579
<b>Total Operating Cost</b>	<b>\$163</b>	<b>\$35,284</b>	<b>\$96</b>	<b>\$36</b>	<b>\$35,579</b>



# 2026-2030 Capital Plan

	2026	2027	2028	2029	2030
1127 – Sewer Upgrades			\$81,710		



# 2031-2035 Long Term Capital Plan

	2031	2032	2033	2034	2035
1127 – Sewer Upgrades	-	-	\$470,046	-	-



# Reserves

## Projected Balances

Reserve	2025 Ending Balance
331 – Future Expenditure Reserve	\$17,111
847 – Capital Works & Machinery Reserve	148,050
<b>Total</b>	<b>\$165,161</b>



# Future Expenditure Reserve (331)

## Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$17,111	\$24,961	\$19,838	\$25,432	\$31,190
Add: Contributions to Reserve	9,750	18,576	5,594	5,758	5,934
Less: Transfers from Reserve	1,900	23,699	-	-	25,000
<b>Ending Balance</b>	<b>\$24,961</b>	<b>\$19,838</b>	<b>\$25,432</b>	<b>\$31,190</b>	<b>\$12,124</b>



# Capital Works & Machinery Reserve (847)

## Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$148,050	\$158,985	\$168,952	\$110,745	\$135,476
Add: Contributions to Reserve	10,935	9,967	23,503	24,731	25,504
Less: Transfers from Reserve	-	-	81,710	-	-
<b>Ending Balance</b>	<b>\$158,985</b>	<b>\$168,952</b>	<b>\$110,745</b>	<b>\$135,476</b>	<b>\$160,980</b>



# Summary

<b>Fiscal Responsibility</b> 	<b>Climate Crisis &amp; Environmental Stewardship &amp; Protection</b> 	<b>Community Partnerships</b> 	<b>Indigenous Relations</b> 	<b>Accessibility, Diversity, Equity &amp; Inclusion</b> 
<p>Small service, 37 participants</p> <p>Long-term planning required to reduce impact of rate increases on residents</p>	<p>Completed capital improvements have resulted in improved effluent quality and environmental protection</p>			



# Options & Recommendations

THAT the proposed 2026-2030 financial plan for Service 331 King Coho Wastewater be approved.



Questions?