

## **REPORT**

### ***Office of the Chief Administrative Officer, Electric Utility, Engineering and Finance***

**To:** Mayor Johnstone and Members of Council  
**Date:** November 28, 2022

**From:** Lisa Spitale  
Chief Administrative Officer  
**File:** 05.1035.10

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**Item #:** 2022-720

**Subject: Budget 2023: Proposed 2023 Utility Budgets and Rate Increases**

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#### **RECOMMENDATION**

THAT Council approve in principle the 2023 Proposed Utility Budgets and Annual Rate Increases with respect to the Electric, Water, Sewer and Solid Waste Utilities; and

THAT Council direct staff to prepare the necessary bylaws to amend the City's utility rates for 2023 as outlined in this report.

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#### **PURPOSE**

The purpose of this report is to provide Council with the detailed information on the 2023 Proposed Utility Fund Budgets. This report also provides the proposed 2023 Utility rate increases for the Electric, Water, Sewer and Solid Waste Utilities and Five-Year Financial Plans (2023 – 2027).

The expectation is that Council will provide staff with feedback at the November 28th Utility Budget Workshop that will set the direction for staff to prepare the necessary bylaws to amend the City's 2023 Utility Rates which will be in effect as of January 1, 2023.

## **EXECUTIVE SUMMARY**

Funding the Annual Budget requires careful deliberation, in particular, given the financial, supply chain, and resource challenges introduced by the COVID-19 Pandemic. The need to balance the City's financial sustainability and financial affordability is a key guiding principle considered each year by City Council.

The City owns, operates and maintains four utilities, namely: Electrical Distribution Utility, Water Distribution Utility, Sewerage and Drainage Utility, and Solid Waste Utility. The following table shows the current annual operating vs capital budgets by utility:

## **2022 BUDGET VALUES**

Utility Department	2022 Annual Budget (\$ in millions)		
	Operating Revenue	Operating Expense	Capital Expense
Electrical	\$ 56.49	\$ 42.11	\$ 44.20
Water	\$ 15.87	\$ 9.36	\$ 7.79
Sewer	\$ 28.49	\$ 15.33	\$ 23.43
Solid Waste	\$ 5.10	\$ 3.99	\$ 0.34

The Water, Sewer, and Solid Waste **Operating Expenses** are largely driven by Metro Vancouver levies whereby the Electrical Operating Costs are largely driven by the cost of electricity purchases from BC Hydro. The balance of the operating expenses come from salaries, supplies and materials, contracted out services, debt servicing, amortization and ongoing contributions to the utility reserves.

The **Capital Expenses** to replace, upgrade, or enhance the City's aging infrastructure is largely funded from the City's reserves and is delivered through contracted services. The utility reserves are maintained with annual contributions from the operating budgets and is utilized to fund the asset renewal and replacements/major upgrades. The reserves are set to achieve and maintain a minimum balance of 5-10% of Asset Value to support the replacement of aging infrastructure and to mitigate against any risk such as beyond-inflationary increases or for any major unforeseen system failure.

The **2023 Proposed Utility Rate Increases** are consistent with the previous 5 Year Financial Plan, proposing a 7% annual rate increase for both the Water and Sewer Rates, 14% for the Solid Waste Rates and 2.8% for the Electrical Rates. The rates levied will drive a large portion of the Operating Revenue which funds the annual Operating Expenses and Reserve Contributions for the Capital Program.

The following table summarizes the proposed Electric, Water, Sewer and Solid Waste Utility user rate adjustments effective for January 1, 2023 as they compare to 2022:

Average Single Family Household	Electric	Water	Sewer	Solid Waste	Blended Rate
	Based on 1,000 KWH	net of 5% discount	net of 5% discount	net of 5% discount	
Current 2022	\$ 1,579	\$ 691	\$ 976	\$ 312	\$ 3,552
Proposed 2023 \$ Increase	\$ 44	\$ 48	\$ 68	\$ 44	\$ 205
New Proposed 2023 Annual Cost	\$ 1,623	\$ 740	\$ 1,044	\$ 355	\$ 3,756
2023 % Rate Increase	2.8%	7.0%	7.0%	14.0%	5.8%

Financial resources continue to be constrained at the same time as the City has needed to respond to the many issues facing our community. Council has continued to direct staff to remain vigilant and nimble when dealing with such uncertain times while also maintaining important core services and the advancement of key Council Strategic Priorities, including alignment with the City's Asset Management Policy.

## **BACKGROUND**

The 2022 Utility Budget and Rate Increases were approved by Council in December 2021 followed by the approval of the 5 Year Financial Plan in February 2022.

Over the years, the budget process has improved by implementing budget surveys, public engagement workshops, Budget 101 Webinars and special council workshops along with the quarterly performance updates throughout the year.

The Budget 101 Webinar, online survey, multiple advisory committee and Council Budget workshops have allowed for continued alignment between the community's input and the City's Senior Management Team's (SMT) recommendations and aimed for budget adoption by the end of the year. This follows a best practice approach where departments have budget clarity early the following year.

As part of our commitment to flexibility and transparency, staff continue to report to Council on a quarterly basis, and seek Council approval for any adjustments where budgets would need to be reset or varied from the original budget targets throughout the year, as we acknowledge things can and do change throughout the year.

At the meeting on May 30, 2022, Council approved the 2023 Budget Framework and timelines which follows a best practice approach to work collaboratively with Council and incorporating the feedback from the community.

## **2023 APPROVED BUDGET FRAMEWORK**

Due to the significant engagement work, and with the confirmation of alignment between Council priorities, public input and with staff in the midst of delivering on the 5 year Capital Plan, staff are proposing that the 2023 Budget be brought to Council in the fall and early

2023 with the focus of continuing the delivery of the existing approved 2022-2026 5 Year Financial Plan.

For the final Utility Rates and 2023-2027 5 Year Financial Plan, staff are proposing that the new Council approve the Utility Rates in November and to defer the General Funded Operating budget to January 2023, with a target to have a final approved 5 Year Financial Plan in February of 2023, which would include the 2023 proposed Property Tax Rate Increases.

### **2023 APPROVED BUDGET TIMELINES**

The table below outlines the key dates around the 2023 Budget and follows a budget best practice approach, including working collaboratively with Council and continuing to build on the ongoing feedback from the community.

Date	Description
31-Oct-22	Council Onboarding Package - Budget Introduction and Overview
7-Nov-22	New Council Inaugural Meeting
14-Nov-22	Council Onboarding Session - Budget 101
16-Nov-22	Quarter 3 Capital & Operating Performance Report Distributed
16-Nov-22	2023 Proposed Utility Rates Report Distributed
28-Nov-22	2023 Utility Budget Workshop & Presentation
28-Nov-22	Quarter 3 Capital & Operating Performance
12-Dec-22	Utility Rates (Three Readings)
TBD	Utility Rates (Adoption)
Jan 2023	2023 General Fund Budget Workshop & Proposed Service Enhancements
Jan 2023	2023 DRAFT Budget & 5 Year Financial Plan Bylaw (Presentation)
Jan/Feb 2023	2023 DRAFT Budget & 5 Year Bylaw post on City Website/Paper
Feb 2023	2023 DRAFT Budget & 5 Year Financial Plan Bylaw (3 Readings))
TBD	2023 DRAFT Budget & 5 Year Financial Plan Bylaw (Adoption)

The 2023 Council Budget Workshops will be promoted widely through various channels, including email notification to various City email databases, social media posts and advertising, City Page notices in the newspaper and by email, advertisements in the Record, and through the City's website.

### **UTILITY BUDGET WORKSHOP**

On November 28th, the Utility Budget Open Council Workshop will be held and City staff will provide a presentation which will include a high level orientation and background of the City's Utility Budgets, Assets, Reserves, Current Financial Forecast and highlights of 2022 Accomplishments and major variances. At this workshop, staff will walk Council

through the 2023 Proposed Capital and Operating Budgets, along with the detailed 5 Year Financial Plan and proposed 2023 Utility Rate Increases.

### **FINANCIAL SUSTAINABILITY PRINCIPLES**

The 2023 Proposed Operating & Capital Budget(s) are guided by Financial Sustainability Principles that align with the City's core values when building a vibrant compassionate City that includes everyone and ensures the City's budget is:

- ❖ **Sustainable** - Maintain assets in a state of good repair through reasonable tax /rate hikes, and without disruptions to services; living within our means;
- ❖ **Adaptable** - The ability to change debt levels or leverage reserves; ability to ramp up or down on spending;
- ❖ **Stable** - Predictability of City's Sustainable Revenue Sources, & less reliance on external funding or 3rd party funding; and
- ❖ **Accountable** - Fiscally prudent & responsible; the ability to ensure that the City's financial decisions are in the best interest of all.

### **2022-2026 FINANCIAL PLAN OVERVIEW & 2023 PROPOSED UTILITY RATES**

#### **Approved 2022-2026 Financial Plan**

The Five-Year Financial Plan for the Utilities are **projections** based on **best estimates** of future events that may materially affect the City such as annual wage increments, and increasing fees charged by Metro Vancouver and BC Hydro.

The plans also include **funding assumptions** to support some of the City's major initiatives including a possible District Energy System, Advanced Metering Infrastructure, the new Queensborough Substation, Glass Recycling Program and many other net new Climate related initiatives along with ongoing sewer separation program, routine replacement of major Sewer & Water Systems and City's Fleet & Equipment.

The planned rates are also required to fund existing infrastructure renewal and replacement and to **maintain minimum reserve levels** to ensure fiscal prudence and sustainability over the longer-term.

The **Current** Five Year Financial Plan includes **Planned Rate** Increases for **2023** as follows:

- Electrical Rates Increase 2.8%/year
- Sewer & Water Rates Increase 7%/year

- Solid Waste Rate Increase 14%/year

### **2023 PROPOSED UTILITY RATES**

With respect to the 2023 Operating Budget – specifically on the Utility Funds - Council should consider the following as they review staff presentations:

- 2023 Fixed Cost & Salary Increases of \$0.4M
- 2023 Proposed Capital Spending of 55.5M
- 2023 New Service Enhancement Requests of \$0.7M

### **Electrical Utility**

The majority of the Electrical Department's operations are deemed essential. To this end, the department is striving to maintain appropriate service levels for all New Westminster residents, businesses and institutions while at the same time maintaining the health and safety of our front line staff.

In addition to ensuring our critical infrastructure and essential services are provided, Electrical staff are continuously engaged in supporting Council's 7 Bold Steps around Climate Action and Strategic Priorities.

### **2023 "Proposed" Electrical Utility Rate is 2.8%**

Electric Utility	Budget Projections (\$ in millions)				
	2023	2024	2025	2026	2027
Revenues	\$ 60.78	\$ 75.25	\$ 62.58	\$ 75.95	\$ 66.29
Operating Expenses	\$ 45.12	\$ 46.85	\$ 49.62	\$ 50.75	\$ 51.60
Capital	\$ 23.88	\$ 42.80	\$ 17.60	\$ 3.28	\$ 3.25
Reserves	\$ 38.92	\$ 25.25	\$ 22.44	\$ 39.39	\$ 45.72
<b>Rate Increase</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>

### **2023 Budget Outlook Considerations**

With respect to the 2023 Electrical Operating and Capital Budget, Council should consider the following as they review staff presentations:

- Projected 2023 Increase in Cost of Power Purchases \$1.0M
- 2023 Fixed Cost & Salary Increases of \$0.2M
- 2023 Proposed Capital Spending of \$23.9M
- 2023 New Service Enhancement "Requests" \$0.4M
- 2023 Increase in Debt-servicing Costs of \$2.1M due to increase of \$25M in borrowing at end of 2022 related to the QB Substation Project
- Climate levy at a rate of 3.5% of Electrical billings

On October 18, 2022, staff met with the Utility Commission to discuss BC Hydro's projections for rates over the next few years which includes a 2.0% increase in 2023 followed by subsequent increases in following years. Staff also presented the historical trends around the fluctuations with BC Hydro rates or the cost of power and how often the rate projections change from year to year.

At the Utility Commission meeting, staff presented the results of the analysis of the impact of BC Hydro rates on the City of New Westminster's Utility when factoring in: operating projections, the 5 Year Capital Plan, the overall age of the City's infrastructure and our ability to maintain minimum reserve levels. The recommendation is to maintain the sustainable and predictable 5 year rate of 2.8%. Here are some of the reasons that support the recommendation and will be presented to Council in greater detail at the November 28th workshop:

- **Rate Stability & Predictability:** avoid fluctuations in electrical bills to residents and businesses
- **Resilient & Adaptable:** manage through uncertainty around commodities prices, climate risk, changing economy
- **Maintain Healthy Reserves** for regular/routine renewal & replacement of existing assets
- **Maintaining Level of Services** & complying with Measurement Canada Requirements
- **Maintain Reasonable Debt Servicing Levels**
- **Addressing Growth** Related Funding Requirements - Long Range Infrastructure Planning

The Utility Commission supported the staff recommendation with the intention that if the cost of power continues to decrease in the coming years, that a corresponding rate reduction be applied to the electrical rates, while keeping Electrical Reserves at a minimum level of ~5%-10% of Asset Value.

Details of the Five Year Financial Plan and Capital plan for the Electrical Utility are in Attachment 1 of this report.

## Water Distribution Utility

Potable drinking water is purchased from Metro Vancouver and delivered through the City's water distribution system, which includes 270 kilometres of watermains, to residents and businesses in the City. Routine ongoing operations and maintenance of the water distribution system occurred throughout 2022, and will continue in 2023.

In addition to routine operations and maintenance, staff support the repair of broken water mains, new service connections, and the capital replacement program. Given recent market conditions, supply chain challenges, and escalating construction costs, we anticipate increased strain on City resources, including staff and budgets, which could

result in a reduced water main replacement rate, and higher operations and maintenance costs.

### **2023 “Proposed” Water Utility Rate is 7.0%**

Water Utility	Budget Projections (\$ in millions)				
	2023	2024	2025	2026	2027
Revenues	\$ 16.94	\$ 17.93	\$ 19.17	\$ 20.51	\$ 21.94
Operating Expenses	\$ 9.74	\$ 10.60	\$ 11.82	\$ 13.15	\$ 14.65
Capital	\$ 11.14	\$ 5.70	\$ 6.04	\$ 6.01	\$ 6.01
Reserves	\$ 14.79	\$ 16.76	\$ 18.45	\$ 20.23	\$ 21.94
<b>Rate Increase</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>

### **2023 Budget Outlook Considerations**

With respect to the 2023 Water Operating and Capital Budget, Council should consider the following as they review staff presentations:

- Projected 2023 Increase in Metro Vancouver Water Levies \$0.2M
- 2023 Fixed Cost & Salary Increases of \$0.1M
- 2023 Proposed Capital Spending of \$11.1M
- 2023 New Service Enhancement “Requests” \$0.1M

In early October 2022, Metro Vancouver proposed the annual water rate increases for bulk water purchases for 2023 to 2027 to be 2.8%, 9.0%, 13.8%, 12.8% and 13.8% respectively. A significant portion of the Metro Vancouver rate increase is related to the regional capital program, including reservoir upgrades, transmission main improvements, and new marine crossings. Metro Levies make up 77% of the annual Operating Expenses and, therefore, have a significant impact on the need to hold rates at 7% annually to avoid any major fluctuations in future ongoing rates.

The Water Utility’s 2023 Proposed Multi-Year Capital Budget of \$11.1M primarily provides for replacements of end of life City water mains and associated trench restoration, and the replacement of equipment and service vehicles. It also includes provision for the assessment of the network for system optimization and prioritization of improvements.

The Water Reserves are set to achieve and maintain a minimum balance of 5-10% of Asset Value to support the replacement of aging infrastructure and to mitigate against any risk such as beyond-inflationary increases or for any major unforeseen system failure.

Details of the Five Year Financial Plan and Capital plan for the Water Utility are in Attachment 2 of this report.

## Sewerage and Drainage Utility

The City owns 160 km of combined sewer mains and 90 km of storm sewers, 40km of sanitary mains, 39 pump stations and numerous open drainage ditches, which collect and convey sanitary sewage and storm runoff throughout the city. The Engineering Operations Division is responsible for the routine ongoing operation and maintenance of the system, including responding to infrastructure failure and other issues.

Engineering staff support the ongoing efforts to separate combined sewers. The Capital program includes a commitment, in support of the regional liquid waste management plan, to separate all combined sewers in the City by the year 2075. The City currently is on track to achieve that goal. In addition, similar to the water distribution system, it is necessary to replace aging sewer mains, and improve pump stations and other sewer and drainage infrastructure, to ensure that the system remains in a state of good repair.

### **2022 “Proposed” Sewer Utility Rate is 7.0%**

Sewer Utility	Budget Projections (\$ in millions)				
	2023	2024	2025	2026	2027
Revenues	\$ 29.53	\$ 32.52	\$ 35.60	\$ 38.35	\$ 40.75
Operating Expenses	\$ 16.59	\$ 20.11	\$ 22.83	\$ 26.40	\$ 31.30
Capital	\$ 19.60	\$ 10.43	\$ 10.39	\$ 5.41	\$ 5.78
Reserves	\$ 22.77	\$ 26.09	\$ 29.86	\$ 37.86	\$ 42.99
<b>Rate Increase</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>

### **2023 Budget Outlook Considerations**

With respect to the 2023 Sewerage and Drainage Utility Operating and Capital Budget, Council should consider the following as they review staff presentations:

- 2023 Increase in Metro Vancouver Sewer Levies \$0.7M
- 2023 Fixed Cost & Salary Increases of \$0.1M
- 2023 Proposed Capital Spending of \$19.6M
- 2023 New Service Enhancement Requests of \$0.2M
- Grant of \$10.5M over 5-year period, to offset the cost of sewer separation

In early October 2022, Metro Vancouver proposed the annual sewer rate increases to operate and maintain the sanitary and storm drainage collection system, as well as for floodplain protection, for 2023 to 2027 to be 6.6%, 28.2%, 17.1%, 19.2% and 22.7% respectively. Metro Vancouver has embarked on a multi-year major capital program to upgrade a number of regional sewage treatment facilities, which is a key driver for the increasing regional sewerage levies. Metro Levies make up 73% of the annual Operating Expenses and therefore have a significant impact on the City's expense budget, and reinforce the need to hold rate increases at 7% annually to avoid any major fluctuations in future rates.

The Sewer and Drainage Utility's capital budget primarily provides for: the ongoing rehabilitation and replacement of existing sewer mains; the sewer separation program, which is a legislated commitment under the Metro Vancouver Integrated Liquid Waste and Resource Management Plan (ILWRMP)) and includes associated trench restoration; drainage system maintenance, operation and improvement, including floodplain protection works and improvements and replacement of pump stations, and; equipment, including service vehicles. The budget also includes provisions for the monitoring and assessment of the network for system optimization and prioritization of repairs and improvements.

As noted above, the City Sewer Utility covers a wide spectrum of services. The volume and complexity of work involved and rate increases from Metro Vancouver are placing significant financial pressure on the Utility. Similar to Water, the Sewer Reserves need to be set to achieve and maintain a minimum balance of 5-10% of asset value to support replacement of the aging infrastructure and to mitigate against any risk beyond inflationary increases and for any major unforeseen system failure.

Details of the Five Year Financial Plan and Capital plan for the Sewer Utility are in Attachment 3 of this report.

### **Solid Waste Utility**

In 2022, solid waste services were delivered in a manner consistent with previous years, including weekly organics collection, and bi-weekly recycling and garbage collection. Curbside garbage and recycling pick up is done by City staff with the use of City-owned equipment. Multi-family residential garbage and recycling is contracted to a third party.

In 2022, in response to direction from Council, the Solid Waste division began the process of adding curbside glass collection on a monthly basis for single family properties. Delivery of the multi-family glass collection program was intended to start in 2022, but has been delayed until July 2023. Upon confirmation of a new third party contract, an additional cart will be provided to all multi-family buildings to support the collection of glass packaging, beginning in Q3 2023. Multi-family properties paid for this additional service in 2022; because it did not materialize in time, the fees that were collected in 2022 will be applied to the 2023 assessment, and no additional fee increase will be applied.

The introduction of glass collection for single family properties was accomplished with the addition of one collection vehicle and 2 staff positions, beginning in Q3. In addition, existing staff hours have been redistributed to provide an enhanced education and behavior change campaign to address high rates of contamination in the recycled material collected. While glass collection will address part of the problem, there remains a significant amount of contaminated material that needs to be eliminated from the recycling stream. Periodic audits will be conducted, and information provided to households. If the City does not reduce the amount of contamination in the recycling stream, the City will be subjected to a financial penalty.

**2022 “Proposed” Solid Waste Utility Rate is 14.0%**

Solid Waste Utility	Budget Projections (\$ in millions)				
	2023	2024	2025	2026	2027
Revenues	\$ 5.51	\$ 6.18	\$ 6.93	\$ 7.79	\$ 8.77
Operating Expenses	\$ 4.25	\$ 4.42	\$ 4.59	\$ 4.80	\$ 4.98
Capital	\$ 0.84	\$ 0.83	\$ 0.62	\$ 0.78	\$ 0.78
Reserves	\$ (0.45)	\$ (0.06)	\$ 1.10	\$ 2.78	\$ 5.25
<b>Rate Increase</b>	<b>14.0%</b>	<b>14.0%</b>	<b>14.0%</b>	<b>14.0%</b>	<b>14.0%</b>

**2023 Budget Outlook Considerations**

With respect to the 2023 Solid Waste Utility Operating and Capital Budget, Council should consider the following as they review staff presentations:

- Cumulative projected 2023 Increase in Metro Vancouver Tipping Fees \$0.1M
- 2023 Fixed Cost & Salary Increases of \$0.1M
- 2023 Proposed Capital Spending of \$0.8M

Revenues generated through solid waste user rates are used to operate and maintain these services. The standard Solid Waste user rates in 2023 are projected to increase to accommodate increasing operating and capital costs primarily related to tipping fees paid to the Greater Vancouver Sewerage and Drainage District (and other organizations depending on the waste stream) for the disposal of garbage, recyclables and organic waste, in addition to maintenance and repair of the Utility's fleet of collection vehicles, and building Capital reserves for equipment replacement.

Solid Waste Utility revenues include a financial contribution from Recycle BC for the collection of residential printed paper and recyclable packaging materials through the City's curbside and multifamily recycling programs. The incentive rates from the Recycle BC contract were set in 2019 and will remain static until 2023, although they are subject to the City's ability to reduce contamination rates to an acceptable level.

The Solid Waste Utility capital budget provides for replacement of the Utility's automated garbage/recycling collection vehicles, and replacement of garbage/recycling/green waste disposal bins.

The Solid Waste Reserves are projected to be in a net negative position until 2025. Investment in garbage and recycling collection vehicles increased in the last 5 years and the proposed 5 year plan is setting the rates to not only replenish the existing reserve, but also to responsibly build it up for the upcoming equipment replacements and tipping fee increases. Staff will continue to bridge the financing with the City's General Fund Reserve until the Utility recovers from the negative reserve balance.

Details of the Five Year Financial Plan and Capital plan for the Solid Waste Utility are in Attachment 4 of this report.

### **INTERDEPARTMENTAL LIAISON**

The Electrical, Engineering and Finance Departments have collaboratively prepared the draft Five-Year Financial Plan (2023-2027) for the Utility Funds including the proposed 2023 Utility Rates.

### **OPTIONS**

There are three options for Council's consideration; they are:

Option 1 - THAT Council approves in principle the 2023 Utility Rates with respect to the Electric, Water, Sewer and Solid Waste Utilities;

Option 2 - THAT Council directs staff to prepare the necessary bylaws to amend the City's utility rates for 2023 as outlined in this report; or

Option 3 – THAT Council provides further direction.

*Staff recommend Options 1 and 2.*

### **CONCLUSION**

Staff has completed the City's draft 2023-2027 Financial Plan for the Utility Funds. This Plan incorporates both the operating and capital budgets for each of the Utilities. The Plan reflects adjustments in utility user rates necessary to maintain and operate the utilities over the next five years.

Provided that Council agrees in principle with the proposed 2023 Utility Rates with respect to the Electric, Water, Sewer and Solid Waste Utilities, staff will bring forward for Council's consideration at the next regular meeting of Council, the necessary bylaws to amend the City's Utility Rates for 2023 and will bring the Five Year Financial Plan to Council in the new year consolidated with the General Fund.

### **ATTACHMENTS**

Attachment 1 - Electrical Utility Fund Draft 2023 - 2027 Financial Plan, Capital Plan and 2023 Service Enhancements

Attachment 2 - Water Utility Fund Draft 2023 - 2027 Financial Plan, Capital Forecast and 2023 Service Enhancements

Attachment 3 - Sewerage and Drainage Utility Fund 2023 - 2027 Financial Plan, Capital Plan and 2023 Service Enhancements

Attachment 4 - Solid Waste Utility Fund Draft 2023 - 2027 Financial Plan and Capital Plan

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