



**Date:** February 24, 2026

**To:** Mayor Sherry Senis and Council Members

**From:** R. Lane Vance, Manager of Financial Services  
Adam Tobin, Manager of Public Works

**Subject:** Woodland Acres Budget 2026

**Status:** For Direction

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## **Recommendation**

That the report regarding the Woodland Acres Budget 2026 be received for information; and

That Council adopt the Budget Compliance Report for expenses excluded from the 2026 Woodland Acres budget as outlined in and as a requirement of Ontario Regulation 284/09; and

That the 2026 budget for Department # 32 Woodland Acres - Water and Sewer be approved as presented; and

That the respective 2026 flat-rate water and sewer charges for the Woodland Acres Water and Sewer Area be included in the 2026 tax rate by-law.

## **Information**

All revenues and expenses related to the Woodland Acres service area are included in department # 32. Township staff assumed operations of the Lakefield and Woodland Acres water/wastewater systems in June 2024 and this budget reflects the second full year of operating costs.

Lakefield Water & Sewer staff are providing operational oversight of the service area and these costs are captured as an Interdepartmental Chargeback. Any direct operational expenses incurred in Woodland Acres are being charged specifically to department # 32.

Given the current status of the assets in the service area and heavy capital improvement year anticipated in Lakefield, no Woodland Acres capital projects are planned.

In addition, transfers to accumulated revenue and reserves ensure that the service area has sufficient funds to offset current operational anomalies and future capital projects.

The Township is required to follow the accounting standards established by the Public Sector Accounting Board (PSAB). A PSAB Compliance report accompanies this submission.

## Strategic Plan Reference

*Goal # 2 - Achieve excellence in governance and service delivery.*

The annual budget process demonstrates fiscal responsibility, confirms that resources are managed responsibly, and ensures that taxpayers in the affected area continue to receive the best value for their service area charge.

## Environmental Impact

There is no environmental impact associated with this budget.

## Financial Impact

The 2026 rate as proposed includes a 1% increase over existing and will maintain the renewed operating budget, base maintenance budget and reserve allocations for both sewer and water in the service area.

The annual charge of \$1,306.91 as proposed reflects a year-over-year increase of \$12.94 or \$1.07 per month.

## Attachments

- PSAB Compliance Report – Woodland Acres
- Budget Narrative – Department # 32
- Budget Worksheet – Department # 32
- Reserve Summary for Woodland Acres

Anita Schoenleber

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**Prepared By:** Anita Schoenleber  
Project Coordinator – Water & Sewer

Adam Tobin

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**Prepared By:** Adam Tobin  
Manager of Public Works

*R. Lane Vance*

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**Reviewed By:** R. Lane Vance  
Manager of Financial Services/Treasurer

*Janice Lavalley*

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**Approved By:** Janice Lavalley  
CAO

**Township of Selwyn**  
**2026 PSAB Budget Reconciliation**  
**For Ontario Regulation 284/09**

<b>Description</b>	<b>Woodland</b>
Non Water & Sewer Rates per water & sewer budgets	284,856
Water & Sewer Rates	453,231
Total Township revenues per budget	<u>738,087</u>
Less transfer from reserves - water & sewer budgets	-215,706
Total PSAB revenues	<u>522,381</u>
Total Township expenses per Water & Sewer budgets	738,087
Add Annual Amortization (2024 updated as initial estimate)	59,125
Less TCA costs in budget (from below)	0
Less transfer to reserves - water & sewer budgets	-493,530
Total PSAB expenses	<u>303,682</u>
Annual surplus/(deficit) in PSAB format	<u>218,699</u>

**2026 Budgeted TCA Costs**

Woodland Acres - water & sewer	0
Total	<u>0</u>

## Department 32 – Woodland Acres – Water and Sewer

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### Overview

This Department captures costs related to water and sewer in the Woodland Acres water and sewer service area, inclusive of the Summer Lane subdivision.

The Woodland Acres water distribution system obtains its water from the City of Peterborough's municipal water system. The Peterborough Utilities Commission owns and operates the Peterborough water system (MOE # 220000497). The Annual report is at: <https://www.selwyntownship.ca/media/j2kdaobe/2025-annual-report-city-of-peterborough-supply-to-woodland-acres.pdf> and the water distribution system is available at: <https://www.selwyntownship.ca/media/wvcjfmuf/2025-annual-report-woodland-acres-distribution-system.pdf>

The Woodland Acres system receives water from a trunk watermain that delivers it to the water booster pumping station at Woodland Drive and Woodward Avenue. The water distribution system consists of approximately 4,651 meters of water mains, 26 hydrants and 334 individual water services.

The sewer collection system consists of approximately 4,520 meters of sewer main and 73 sewer manholes. All sewage collected in the service area flows via gravity through a trunk sewer main to the Peterborough sewer system.

In 2021 PUG replaced the bulk water meter for the Woodland Acres subdivision, the operating authority has now integrated this meter into their Advanced Metering Infrastructure (AMI) network. They now have the ability to read the meter remotely and start to trend and analyze this consumption data.

### Revenue

The ratepayers of Woodland Acres pay their respective costs related to water and sewer in their service area rate through their tax bill. These annual costs are charged as flat rate charges on the final bill and divided over two installments.

### Expenses

The primary operating expenses that the Township needs to recover are those costs paid to the City of Peterborough for the purchase of bulk water and the collection/treatment of wastewater.

Projected water consumption charges have been budgeted to include a 3.5% water rate increase effective January 1, 2026, as approved by the Peterborough Water Commission.

A surcharge for sanitary sewer services is paid to the City of Peterborough and set at 106.13% of the water rate.

## Department 32 – Woodland Acres – Water and Sewer

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Township oversight costs related to the service area are captured as an Interdepartmental Chargeback to the Lakefield Water & Sewer Utility.

Direct costs related to operating the system are charged to the appropriate accounts. Maintenance costs related to the distribution and collection system are estimated. Should more significant repairs be required, these amounts would be offset through the applicable reserves on hand.

Overall service area reserve levels continue to build through annual reserve contributions, to be in place for future year distribution and collection system replacements/capital maintenance.

Having regard for all related projections, an increase of 1% is proposed for the water and sewer users in the service area.

### **Capital Projects**

There are no capital projects planned for the service area in 2026.

Township of Selwyn  
 Department 32 - Woodland Acres Water & Sewer  
 Budget Worksheets - 2026

GL Account	Details	2024 Year End Actuals	2024 Approved Budget	2025 Year to Date Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>						
<u>Operating Sales - Revenues &amp; Fees</u>						
1-3200-3200	Bank & Investment Interest	0	0	77,166	67,917	66,850
1-3450-3454	Fines	0	0	50	0	0
<u>Transfers In</u>						
1-3900-3960	From Other Departments	2,300	0	2,300	2,300	2,300
1-3900-3970	From Accumulated Revenue	168,373	168,373	168,954	168,954	215,706
1-3900-3982	Area Rate - Woodland	437,283	435,707	450,896	445,582	453,231
1-3900-3990	From Reserves	18,872	19,231	0	0	0
<b>Total Revenue</b>		<b>626,827</b>	<b>623,311</b>	<b>699,366</b>	<b>684,753</b>	<b>738,087</b>
<b>Expenditures</b>						
<u>Operations &amp; Overhead</u>						
1-4000-6280	Woodland Admin - Advertising	29	700	0	250	250
1-4000-6330	Woodland Admin - Insurance	13,092	13,092	12,419	12,419	13,541
1-4650-6265	Woodland Sewer Expenses - Product Purchases	86,216	89,826	63,908	89,906	77,689
1-4650-6320	Woodland Sewer Expenses - Consulting Fees	0	2,500	0	2,500	3,000
1-4650-6325	Woodland Sewer Expenses - PUS Operating Agreement	16,466	16,880	0	0	0
1-4654-6360	Woodland Sewer Mains, Sub-Contract	6,604	9,000	0	7,500	7,500
1-4750-6265	Woodland Water Expenses - Product Purchases	81,323	84,638	59,473	84,713	72,862
1-4750-6310	Woodland Water Expenses - Audit Fees	382	1,200	0	513	520
1-4750-6320	Woodland Water Expenses - Consulting Fees	0	2,500	0	2,500	2,500
1-4750-6321	Woodland Water Expenses - Consulting Fees - Lab	1,658	3,575	3,492	3,509	3,600
1-4750-6325	Woodland Water Expenses - PUS Operating Agreement	29,170	29,584	0	0	0
1-4750-6750	Woodland Water Expenses - Telephone	691	450	1,268	600	1,200
1-4750-6755	Woodland Water Expenses - Internet Services	942	1,100	1,126	1,044	1,250
1-4750-6800	Woodland Water Expenses - Hydro	7,515	7,890	8,183	8,048	9,819
1-4750-6820	Woodland Water Expenses, Heating Fuel	0.00	0	649	0.00	700
1-4750-6840	Woodland Water Expenses - Taxes/Easements/PILs	572	595	591	595	615
1-4752-6200	Woodland - Booster Station - Materials	0	0	0	0	0
1-4752-6360	Woodland - Booster Station - Sub-Contract	0	0	1,325	1,526	1,500
1-4754-6360	Woodland - Watermains - Sub-Contract	1,841	16,000	0	15,000	15,000
<u>Capital Purchases</u>						
2-4752-6360	Woodland - Booster Station - Sub-Contract	18,872	19,231	0	0	0
<u>Transfers Out</u>						
1-4900-6960	To Other Depts	0	0	31,227	31,227	33,011
1-4900-6970	To Accumulated Revenue	168,954	149,550	215,706	172,903	193,530
1-4900-6990	To Reserves	192,500	175,000	300,000	250,000	300,000
<b>Total Expenses</b>		<b>626,827</b>	<b>623,311</b>	<b>699,366</b>	<b>684,753</b>	<b>738,087</b>
<b>Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Township of Selwyn  
 Sewer and Water Reserves  
 Woodland Acres

Dept. #	Details	Balance Jan. 1, 2026	Transfers Into Reserves	(revenue) Transfers from Reserves	(capital) Transfers from Reserves	Balance Dec. 31, 2026
<u>Working Funds:(Accumulated Revenue)</u>						
Dept. 32	Woodland Sewer	101,508	93,000	-101,508	0	93,000
Dept. 32	Woodland Water	114,197	100,530	-114,197	0	100,530
	<b>Total Working Funds</b>	<b>215,706</b>	<b>193,530</b>	<b>-215,706</b>	<b>0</b>	<b>193,530</b>
<u>Specific Reserves:</u>						
Dept. 32	Woodland Sewer	1,102,058	150,000		0	1,252,058
Dept. 32	Woodland Water	1,272,275	150,000		0	1,422,275
	<b>Total Reserves</b>	<b>2,374,333</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>2,674,333</b>
	<b>Grand Total</b>	<b>2,590,038</b>	<b>493,530</b>	<b>-215,706</b>	<b>0</b>	<b>2,867,863</b>

Sewer Interest Income - WdAc	31,301
Water Interest Income - WdAc	35,549
for revenues average 2.5%	66,850