



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ✓	Recommendation ☐	Decision Request ☐	Councillor Activity ✓
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To: Committee of the Whole – West Hants Regional Municipality

Submitted by: Jim Ivey, Councillor Windsor South, District 11

Date: May 14, 2024

Subject: Water Rate Study Update Submitted to UARRB – MAY 7 2024

LEGISLATIVE AUTHORITY

Meeting and Committee Procedural Study – Councillor Reports

RECOMMENDATION or DECISION REQUEST

TBD

BACKGROUND

Property ☐	Public Opinion ✓	Environment ☐	Social ☐	Economic ✓	Councillor Activity ☐
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On May 7, 2024, Consultants to the WHRM submitted a revised rate study to the Utility and Review Board resulting in a reversal of the 5% increase to the water rates for the residents of the West Hants Regional Municipality. The net effect of the revised rates would (if approved), result in an increase of 41.7% to the average bills of Windsor residents and 15.5% to West Hants water users (down 1.3% and 0.5% as propose in the original study).

It must be noted that the Revised Rate Study dated May 7th, was not shared nor communicated with the West Hants Regional Council by staff. The May 7 Revised Rate Study has only just surfaced to this Council through as a result of an update to the NSUARB and through an email by a member of Council.

DISCUSSION

To be determined

NEXT STEPS

To be determined

FINANCIAL IMPLICATIONS

To be determined

ALTERNATIVES

(State any option to the recommendation and implication of the options, if anything)

ATTACHMENTS

NSUARB Rate Submission May 7, 2024

CHIEF ADMINISTRATIVE OFFICER REVIEW

Pending Review and Comments

Report Prepared by: Jim Ivey
Councillor, Windsor South, District 11

Report Reviewed by: _____
(Name and Title)

Report Approved by: _____
(Name and Title)

West Hants Regional Water Utility - May 7, 2024 Update

Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update**Comparative Statement of Operations**

Fiscal Years ending March 31st

	2022/23 (Actual)	2023/24 (Budget)	Projection Using Current Rates		
			2024/25 (Test)	2025/26 (Test)	2026/27 (Test)
OPERATING REVENUES					
Metered Sales	2,837,540	2,882,969	2,882,969	2,882,969	2,882,969
Public Fire Protection - Windsor	319,208	319,208	319,208	319,208	319,208
Public Fire Protection from West Hants	155,095	155,095	155,095	155,095	155,095
Public Fire Protection West Hants	595,789	595,789	595,789	595,789	595,789
Commercial	0	2,033	2,094	2,157	2,222
Sprinkler Service/Private Hydrants	5,728	8,142	8,281	8,349	8,416
Sales to Other Utilities	241,903	250,000			
Bulk Water Sales	0	161,727	166,579	171,576	176,723
Other Income	8,361	9,695	9,828	9,958	12,945
Total	4,163,624	4,384,658	4,139,843	4,145,101	4,153,367
OPERATING EXPENDITURES					
Source of Supply	309,736	269,800	20,394	21,006	21,636
Power and Pumping	45,465	0	0	0	0
Water Treatment	898,534	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	518,114	567,812	587,311	607,766	625,999
Depreciation	689,322	773,292	1,053,156	1,098,367	1,132,022
Taxes	63,891	72,018	74,178	76,404	78,696
Total	3,647,545	4,023,886	4,151,079	4,292,065	4,421,531
OPERATING PROFIT (LOSS)	516,079	360,772	-11,236	-146,964	-268,164
		0			
NON-OPERATING REVENUES					
Interest on Customer Accounts	9,602	7,432	7,655	7,655	7,884
Interest	0	2,459	2,533	2,533	2,609
Special Service	0	17,661	18,191	18,191	18,737
Other	0	721	743	743	765
Other- Bank Interest	0	3,500	3,605	3,605	3,713
Total	9,602	31,773	32,727	32,727	33,708
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	572,672	206,177	107,582	254,162	78,269
Debt Charges - Interest	45,416	33,661	29,448	22,946	17,053
New Debt - Principal	0	70,810	75,059	79,562	84,336
New Debt - Interest	0	156,287	152,039	147,535	142,761
New Debt - Principal	0	0	234,071	248,115	263,002
New Debt - Interest	0	0	516,626	502,582	487,695
New Debt - Principal	0	0		37,632	39,890
New Debt - Interest	0	0		83,060	80,802
New Debt - Principal	0	0	0	0	22,584
New Debt - Interest	0	0	0		83,060
Transfer to Sludge Handling Reserve	0	20,000	10,000	10,000	10,000
Capital out of Revenue	42,862	58,000	78,000	58,000	58,000
Earnings	0	0	0	0	0
Total	660,950	544,935	1,202,825	1,443,594	1,367,452
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-135,269	-152,390	-1,181,334	-1,557,831	-1,601,908
SURPLUS AT BEGINNING OF YEAR	1,459,569	1,324,300	1,171,910	-559,424	-2,117,255
CAPITAL FROM SURPLUS	0	0	550,000	0	0
ACCUMULATED SURPLUS (DEFICIT)	1,324,300	1,171,910	-559,424	-2,117,255	-3,719,163

Worksheet B-2

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Statement of Operating Expenditures and Revenue Requirements

	2022/23 (Actual)	2023/24 (Budget)	2024/25 (Test)	2025/26 (Test)	2026/27 (Test)
OPERATING EXPENDITURES					
Source of Supply	309,736	269,800	20,394	21,006	21,636
Power and Pumping	45,465				
Water Treatment	898,534	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	518,114	567,812	587,311	607,766	625,999
Depreciation	689,322	773,292	1,053,156	1,098,367	1,132,022
Taxes	63,891	72,018	74,178	76,404	78,696
Total	3,647,545	4,023,886	4,151,079	4,292,065	4,421,531
NON OPERATING EXPENSES					
Debt Charges - Principal	572,672	206,177	107,582	254,162	78,269
Debt Charges - Interest	45,416	33,661	29,448	22,946	17,053
New Debt - Principal	0	70,810	75,059	79,562	84,336
New Debt - Interest	0	156,287	152,039	147,535	142,761
New Debt - Principal	0	0	234,071	248,115	263,002
New Debt - Interest	0	0	516,626	502,582	487,695
New Debt - Principal	0	0	0	37,632	39,890
New Debt - Interest	0	0	0	83,060	80,802
New Debt - Principal				0	22,584
New Debt - Interest				0	83,060
Amortization of Debenture Discount	0	0	0	0	0
Interest Paid on consumer deposits	0	20,000	10,000	10,000	10,000
Capital out of Revenue	42,862	58,000	78,000	58,000	58,000
Earnings	0	0	0	0	0
Total	660,950	544,935	1,202,825	1,443,594	1,367,452
LESS NON-OPERATING REVENUES					
Interest on Customer Accounts	9,602	7,432	7,655	7,655	7,884
Interest	0	2,459	2,533	2,533	2,609
Special Service	0	17,661	18,191	18,191	18,737
Other	0	721	743	743	765
Bank Interest	0	3,500	3,605	3,605	3,713
Total	9,602	31,773	32,727	32,727	33,708
LESS OTHER OPERATING REVENUE					
Sundry	8,361	9,695	9,828	9,958	12,945
Sprinkler Service	5,728	8,142	8,281	8,349	8,416
Commercial	0	2,033	2,094	2,157	2,222
Bulk Water Service	0	161,727	166,579	171,576	176,723
Total	14,089	181,597	186,782	192,040	200,306
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS	4,284,804	4,355,451	5,134,395	5,510,892	5,554,969

West Hants Regional Water Utility - May 7, 2024 Update
Statement of Operating Expenditures

	2022/23 (Estimated)	2023/24 (Projected)	2024/25 (Budget)	2025/26 (Budget)	2026/27 (Budget)
SOURCE OF SUPPLY					
Professional Services	0	0	0	0	0
Operational Labour and Benefits	44,001	0	0	0	0
Maintenance - Watershed Roads	5,000	5,000	5,150	5,305	5,464
Maintenance	6,072	8,000	8,240	8,487	8,742
Water Purchased - TMP Excluding Fire Protection Charge	241,903	250,000		0	0
Other Supplies & Expenses	7,760	300	309	318	328
Water Withdrawal Fees	5,000	6,500	6,695	6,896	7,103
Other	0	0	0	0	0
TOTAL SOURCE OF SUPPLY	309,736	269,800	20,394	21,006	21,636
POWER AND PUMPING					
Operations Labour	43,358	0	0	0	0
Structures and Improvements	1,667	0	0	0	0
Pumping Equipment	107	0	0	0	0
Other	333	0	0	0	0
Power Hantsport WTP	0	0	0	0	0
Fuel/Propane-Generator	0	0	0	0	0
TOTAL POWER AND PUMPING	45,465	0	0	0	0
WATER TREATMENT					
Engineering					
Operational Labour	328,359	425,192	437,948	451,086	464,619
Telephone Services	7,665	0	0	0	0
Power - Eldridge Rd	41,456	37,100	39,697	40,888	42,115
Power - Hantsport WTP	21,364	18,350	19,635	20,224	20,831
Photocopier Expenses	450	500	515	530	546
Office Supplies	0	200	206	212	219
Computer Expenses	0	0	0	0	0
Engineering Services	1,672	0	0	0	0
Training & Travel	7,560	0	0	0	0
Chemicals	222,845	235,000	242,050	249,312	256,791
Other Supplies & Expenses	2,641	3,000	3,090	3,183	3,278
Maintenance - Plant Roadways	7,584	8,500	8,755	9,018	9,288
Maintenance - Building	23,162	26,600	27,398	28,220	29,067
Maintenance - Equipment	45,978	60,500	62,315	64,184	66,110
Maintenance - Treatment Equipment	39,925	55,000	56,650	58,350	60,100
Maintenance - Waste Water Lagoon	3,754	5,000	5,150	5,305	5,464
Power	58,981	54,600	58,422	60,175	61,980
Fuel	56,620	38,000	39,140	40,314	41,524
Telephone	0	0	0	0	0
Alarm	480	700	721	743	765
Lab Supplies	16,312	18,000	18,540	19,096	19,669
Outside Testing	11,521	14,000	14,420	14,853	15,298
All Terrain Vehicle	205	500	515	530	546
Other	0	1,000	1,030	1,061	1,093
TOTAL WATER TREATMENT	898,534	1,001,742	1,036,197	1,067,283	1,099,301

Worksheet B-2a/2b/2c/2d/2e

TRANSMISSION AND DISTRIBUTION					
Computer & Asset Management	0	0	0	0	0
Supervision	249,929	251,777	259,330	267,110	275,124
Operational Labour	585,097	647,398	666,820	686,825	707,429
Engineering Services	0	0	0	0	0
Training, Travel	0	0	0	0	0
Maintenance Standpipe Industrial Park	21,871	20,000	20,600	21,218	21,855
Small Tools & Equipment	8	6,000	6,180	6,365	6,556
Structures and Improvements	167	0	0	0	0
Safety Equipment and Clothing	0	0	0	0	0
Maintenance - Transmission Mains	0	0	0	0	0
Other Distribution Plants (Leak Detection)	10,118	7,500	7,725	7,957	8,195
Maintenance - Mains and Standpipes	138,388	150,000	154,500	159,135	163,909
Bulk Water Haul Station	0	4,500	4,635	4,774	4,917
Maintenance - Services	-40,883	55,000	56,650	58,350	60,100
Maintenance - Meters	11,914	10,500	10,815	11,139	11,474
Maintenance - Hydrants	-1,697	14,500	14,935	15,383	15,845
PW Cost Distribution	26,810	30,150	31,055	31,986	32,946
Power - Isolation Valve Chamber	1,383	1,450	1,552	1,599	1,647
PW Contribution	0	32,000	32,960	33,949	34,967
Rents (DMA Radio)	0	600	618	637	656
Vehicle Use from Public Works	67,839	55,000	56,650	58,350	60,100
Fleet Fuel	25,082	25,000	25,750	26,523	27,318
Lab Analyst	13,971	15,000	15,450	15,914	16,391
Monitoring Services	0	2,000	2,060	2,122	2,185
Power	11,434	9,647	10,323	10,633	10,952
Consumer Billing and Accounting	0	0	0	0	0
Other	1,052	1,200	1,236	1,273	1,311
TOTAL TRANSMISSION AND DISTRIBUTION	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
ADMINISTRATION AND GENERAL					
Professional Services	14,211	25,000	25,750	26,523	27,318
Computer & Asset Management	5,426	6,700	6,901	7,108	7,321
Advertising	1,859	1,700	1,751	1,804	1,858
Auditors	8,134	18,000	18,540	19,096	19,669
UARB	9,058	19,500	20,085	20,688	21,308
Professional Services	23,069	45,000	46,350	47,741	49,173
Computer & Asset Management	6,002	10,200	10,506	10,821	11,146
Mileage & Expenses	5,947	4,500	4,635	4,774	4,917
Insurance	18,279	20,545	23,626	27,170	27,985
Uncollectible Accounts	0	5,000	5,150	5,305	5,464
Training & Travel	18,857	17,000	17,510	18,035	18,576
Telephone	14,920	12,800	13,184	13,580	13,987
Administration Fee	387,203	375,867	387,143	398,758	410,721
General Office Expenses	1,765	4,000	4,120	4,244	4,371
General Property	0	0	0	0	0
Other	3,384	2,000	2,060	2,122	2,185
TOTAL ADMINISTRATION AND GENERAL	518,114	567,812	587,311	607,766	625,999

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Depreciation of Tangible Plant at Total Cost
2022/23

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
		Depreciation rate as March 31			669,430
					0
LAND AND LAND RIGHTS					
Source of Supply Land					0
Land - General					0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures Roads and Gates	40,000		40,000	0.04	1,600
Power and Pumping Structures	0		0	0.04	0
Electrical Upgrades & Lagoons Workshop	0		0	0.04	0
Storage Reservoir	10,000	0	10,000	0.05	500
Water Treatment Plant	50,000		50,000	0.05	2,500
Treatment Plant Gate and Security	0	0	0	0.04	0
Other- System Report	15,000		15,000	0.1	1,500
Equipment			0		0
Electrical Pumping	10,000	0	10,000	0.04	400
Purification Equipment	100,000	0	100,000	0.05	5,000
Office Furniture and Equipment	0		0	0.1	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.2	0
Backwash Piping	0		0	0.02	0
Distribution Mains Equipment	16,000	0	16,000	0.05	800
Flushing station and Valve replacement	23,000	0	23,000	0.04	920
Other	0	0	0	0.04	0
Mains			0		0
Transmission	0	0	0	0.0133	0
Distribution	85,125	0	85,125	0.0133	1,132
Meters	40,800	0	40,800	0.05	2,040
Hydrants	0	0	0	0.0133	0
Sprinkler Connections		0	0		0
Services	175,000	0	175,000	0.02	3,500
Other	0	0	0	0.333	0
TOTAL	564,925	0	564,925		19,892
Source of Funding	Depreciation Fund Balance beginning of year				800,352
Outside Funding	0	Interest on Fund balance			10,004
Capital out of Revenue	50,000	Fund balance before expenditures			810,356
Depreciation fund	514,925	Depreciation Payment in Current Year			689,322
Long Term Debt	0	Depreciation Expenditure in Current Year			-514,925
TOTAL	564,925	Balance after expenditures			984,754

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Depreciation of Tangible Plant at Total Cost
2023/24

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		689,322
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - Water Storage Tank	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	850,000		850,000	0.0133	11,305
Source of Supply Structures	80,000		80,000	0.04	3,200
Power and Pumping Structures	25,000		25,000	0.04	1,000
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.0133	0
Water Treatment Plant	40,000		40,000	0.04	1,600
Bulk Water Station	150,000	0	150,000	0.05	7,500
Other- System Assessment Report/Modeling	40,000		40,000	0.1	4,000
Equipment	0		0		0
Electrical Pumping	25,000	0	25,000	0.05	1,250
Purification Equipment	150,000	0	150,000	0.025	3,750
Purification Equipment	105,000		105,000	0.05	5,250
Office Furniture and Equipment	0		0	0.05	0
Transportation Equipment	0	0	0	0.2	0
Tools and Work Equipment	9,000		9,000	0.1	900
Control and Monitoring equipment	105,000		105,000	0.01	1,050
Distribution Mains Equipment	8,000		8,000	0.05	400
Meter Reading System	150,000	0	150,000	0.05	7,500
Mains Repairs/ PRV Upgrade	63,000		63,000	0.04	2,520
Other	0	0	0	0.05	0
Mains	0		0		0
Transmission	200,000	0	200,000	0.0133	2,660
Distribution	1,777,787	0	1,777,787	0.0133	23,645
Meters	50,800	40,800	10,000	0.05	2,540
	0	0	0	0.02	0
Services	195,000	20,000	175,000	0.02	3,900
Other	0	0	0	0.333	0
Other	0	0	0	0.333	0
TOTAL	4,023,587	60,800	3,962,787		83,970
Source of Funding					
			Depreciation Fund Balance beginning of year		984,754
Outside Funding	60,800		Interest on Fund balance		12,309
Capital out of Revenue	58,000		Fund balance before expenditures		997,063
Depreciation fund	1,300,000		Depreciation Payment in Current Year		773,292
Long Term Debt	2,604,787		Depreciation Expenditure in Current Year		-1,300,000
Capital From Surplus	0				
TOTAL	4,023,587		Balance after expenditures		470,355

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Depreciation of Tangible Plant at Total Cost
2024/25

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		773,292
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Future Reservoir Land	0				0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures-Roads	60,000	0	60,000	0.04	2,400
Power and Pumping Structures	0	0	0	0.02	0
Purification		0	0	0.02	0
Distribution Reservoirs and Standpipes	6,050,000	3,025,000	3,025,000	0.0133	80,465
Water Treatment Plant	40,000	0	40,000	0.04	1,600
General Wellfield Development	0	0	0	0.04	0
Other	0	0	0	0.05	0
Equipment		0	0		0
Electrical Pumping	15,000	0	15,000	0.04	600
Purification Equipment	3,048,000	0	3,048,000	0.025	76,200
Purification Equipment	85,000		85,000	0.05	4,250
Emergency Generator	0	0	0	0.05	0
Transportation Equipment	170,030	0	170,030	0.1	17,003
Tools and Work Equipment	0	0	0	0.1	0
GIS System		0	0	0.05	0
Distribution Mains Equipment	8,000	0	8,000	0.05	400
Meter Pit	0	0	0	0.05	0
Mains Repairs/ PRV Upgrade	23,000	0	23,000	0.04	920
Mains		0	0		0
Transmission	4,112,000	2,056,000	2,056,000	0.01333	54,813
Distribution	1,708,410	0	1,708,410	0.01333	22,773
Meters	290,800	40,800	250,000	0.05	14,540
Hydrants		0	0	0.02	0
Services	195,000	20,000	175,000	0.02	3,900
Other	0		0	0.02	0
Other	0		0	0.02	0
TOTAL	15,805,240	5,141,800	10,663,440		279,864
Source of Funding					
		Depreciation Fund Balance beginning of year			470,355
Outside Funding	5,141,800		Interest on Fund balance		5,879
Capital out of Revenue	78,000		Fund balance before expenditures		476,234
Depreciation fund	1,425,000		Depreciation Payment in Current Year		1,053,156
Long Term Debt	8,610,440		Depreciation Expenditure in Current Year		-1,425,000
Capital from Surplus	550,000		Balance after expenditures		104,390
TOTAL	15,805,240				

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Depreciation of Tangible Plant at Total Cost
2025/26

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		1,053,156
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures-Roads	10,000		10,000	0.04	400
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping	10,000		10,000	0.04	400
Purification Equipment	85,000	0	85,000	0.05	4,250
Purification Equipment			0	0.05	0
Office Furniture and Equipment	0	0	0	0.1	0
Transportation Equipment	0		0	0.1	0
Tools and Work Equipment			0	0.05	0
Control and Monitoring equipment	0		0	0.05	0
Distribution Mains Equipment	8,000	0	8,000	0.333	2,664
Geotubes for Sludge Handling	30,000				
Mains Repairs/ PRV Upgrade	23,000		23,000	0.04	920
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	2,303,550	102,225	2,201,325	0.0133	30,637
Meters	40,800	40,800	0	0.05	2,040
Hydrants	0		0	0.02	0
Services	195,000	20,000	175,000	0.02	3,900
Other					0
Other					0
TOTAL	2,705,350	163,025	2,512,325	1	45,211
Source of Funding					
			Depreciation Fund Balance beginning of year		104,390
Outside Funding	163,025		Interest on Fund balance		1,305
Capital out of Revenue	58,000		Fund balance before expenditures		105,695
Depreciation fund	1,100,000		Depreciation Payment in Current Year		1,098,367
Long Term Debt	1,384,325		Depreciation Expenditure in Current Year		-1,100,000
			Balance after expenditures		104,062
TOTAL	2,705,350				

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Depreciation of Tangible Plant at Total Cost
2026/27

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate as March 31		1,098,367
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures-Roads	10,000		10,000	0.04	400
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.01333	0
Water Treatment Plant	0		0	0.0133	0
General Test well	0	0	0	0.04	0
Other Water Source Structures			0	0.05	0
Equipment			0		0
Electrical Pumping	0		0	0.04	0
Purification Equipment	55,000	0	55,000	0.05	2,750
Office Furniture and Equipment			0	0.05	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment	8,000		8,000	0.05	400
Geotubes for Biosolids Handling	0	0	0	0.333	0
Mains Repairs/ PRV Upgrade	23,000		23,000	0.04	920
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	1,747,775	0	1,747,775	0.0133	23,245
Meters	40,800	40,800	0	0.05	2,040
Hydrants	0	0	0	0.02	0
Services	195,000	20,000	175,000	0.02	3,900
Other					0
Other					0
TOTAL	2,079,575	60,800	2,018,775	1	33,655
Source of Funding					
		Depreciation Fund Balance beginning of year		104,062	
Outside Funding		60,800	Interest on Fund balance		1,301
Capital out of Revenue		58,000	Fund balance before expenditures		105,363
Depreciation fund		1,130,000	Depreciation Payment in Current Year		1,132,022
Long Term Debt		830,775	Depreciation Expenditure in Current Year		-1,130,000
Capital from Surplus		0	Balance after expenditures		107,385
TOTAL		2,079,575			

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Amortization on Capital Contributions (to Plant)
2023/24

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures	0	0.0133	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.04	0
Purification	0	0	0
Distribution Reservoirs and Standpipes	0	0.0133	0
Water Treatment Plant	0	0.04	0
Bulk Water Station	0	0.05	0
Other- System Assessment Report/Modeling	0	0.1	0
Equipment	0		0
Electrical Pumping	0	0.05	0
Purification Equipment	0	0.025	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.2	0
Tools and Work Equipment	0	0.1	0
Control and Monitoring equipment	0	0.01	0
Distribution Mains Equipment	0	0.05	0
Meter Reading System	0	0.05	
Mains Service Repairs/ PRV Upgrade	0	0.04	
Other	0	0.05	
Mains	0		0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	40,800	0.05	2,040
Hydrants	0	0.02	0
Services	20,000	0.02	400
Other		0.333	0
Other	0	0.333	0
TOTAL	60,800		2,440

West Hants Regional Water Utility - May 7, 2024 Update Calculation of Amoritization on Capital Contributions (to Plant) 2024/25			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures-Roads	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	3,025,000	0.04	121,000
Water Treatment Plant	0	0.04	
General Wellfield Development	0	0.04	
Other - Future Development Capital Require	0	0.05	
Equipment	0		0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.025	0
Purification Equipment	0	0.05	0
Emergency Generator	0	0.05	
Transportation Equipment	0	0.1	
Tools and Work Equipment	0	0.1	
GIS System	0	0.05	0
Distribution Mains Equipment	0	0.05	0
Meter Pit	0	0.05	0
Mains Service Repairs/ PRV Upgrade	0	0.04	0
Mains	0		0
Transmission	2,056,000	0.01333	27,406
Distribution	0	0.01333	0
Meters	40,800	0.05	2,040
Hydrants	0	0.02	0
Services	20,000	0.02	400
Other	0	0.02	0
Other	0	0.02	0
TOTAL	5,141,800		150,846

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Amortization on Capital Contributions (to Plant)
2025/26

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0	0
Source of Supply Structures-Roads	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0	0
Distribution Reservoirs and Standpipes	0	0.01333	0
Water Treatment Plant	0	0.0133	0
General Test well	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment	0		0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.1	
Tools and Work Equipment	0	0.1	
GIS System	0	0.05	
Distribution Mains Equipment	0	0.05	
Geotubes for Biosolids Handling	0	0.333	
Mains Service Repairs/ PRV Upgrade	0	0.04	0
Mains	0		0
Transmission	0	0.0133	0
Distribution	102,225	0.0133	1,360
Meters	40,800	0.05	2,040
Hydrants	0	0.02	0
Services	20,000	0.02	400
Other			0
Other	0		0
TOTAL	163,025		3,800

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Amortization on Capital Contributions (to Plant)
2026/27

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures-Roads	0	0.04	0
Power and Pumping Structures	0	0.02	0
Purification	0	0	0
Distribution Reservoirs and Standpipes	0	0.01333	0
Water Treatment Plant	0	0.0133	0
General Test well	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment	0		0
Electrical Pumping	0	0.04	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.1	0
Tools and Work Equipment	0	0.1	0
GIS System	0	0.05	0
Distribution Mains Equipment	0	0.05	0
Geotubes for Biosolids Handling	0	0.333	0
Mains Service Repairs/ PRV Upgrade	0	0.04	
Mains	0		0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	40,800	0.05	2,040
Hydrants	0	0.02	0
Services	20,000	0.02	400
Other	0		0
Other	0		0
TOTAL	60,800		2,440

West Hants Regional Water Utility - May 7, 2024 Update Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2023/24							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-	-	-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	694,591	-	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	988,990	930,000	1,918,990	90.0%	1,727,091	10.0%	191,899
Power and Pumping Structures	626,059	25,000	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	-	2,172,409	90.0%	1,955,168	10.0%	217,241
Distribution Reservoirs and Standpipes	1,467,771	-	1,467,771	40.0%	587,108	60.0%	880,663
Water Treatment Plant	2,572,115	40,000	2,612,115	85.0%	2,220,298	15.0%	391,817
Bulk Water Station	88,943	150,000	238,943	90.0%	215,049	10.0%	23,894
Other	-	40,000	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	-	-		0		0
Electrical Pumping	160,471	25,000	185,471	90.0%	166,924	10.0%	18,547
Purification Equipment	4,011,450	255,000	4,266,450	90.0%	3,839,805	10.0%	426,645
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	285,118	-	285,118	90.0%	256,606	10.0%	28,512
Tools and Work Equipment	21,834	9,000	30,834	90.0%	27,750	10.0%	3,083
Control and Monitoring equipment	3,293	105,000	108,293	90.0%	97,463	10.0%	10,829
Distribution Mains Equipment	-	8,000	8,000	90.0%	7,200	10.0%	800
Meter Reading System	-	150,000	150,000	40.0%	60,000	60.0%	90,000
Mains Service Repairs/ PRV Upgrade	-	63,000	63,000	90.0%	56,700	10.0%	6,300
Other - Geotubes	7,175	-	7,175	90.0%	6,458	10.0%	718
Mains		-					
Transmission	2,975,134	200,000	3,175,134	40.0%	1,270,054	60.0%	1,905,081
Distribution	7,408,328	1,777,787	9,186,115	40.0%	3,674,446	60.0%	5,511,669
Meters	1,289,833	50,800	1,340,633	100.0%	1,340,633	0.0%	0
Hydrants	513,147	-	513,147	0.0%	0	100.0%	513,147
Services	971,144	195,000	1,166,144	100.0%	1,166,144	0.0%	0
Other - Donated Assets	2,087,143	-	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Other	133,925	-	133,925	90.0%	120,533	10.0%	13,393
TOTAL	28,480,167	4,023,587	32,503,754	64.9%	21,087,380	35.1%	11,416,374

West Hants Regional Water Utility - May 7, 2024 Update Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2024/25							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,918,990	60,000	1,978,990	90.0%	1,781,091	10.0%	197,899
Power and Pumping Structures	651,059	0	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Distribution Reservoirs and Standpipes	1,467,771	6,050,000	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	2,612,115	40,000	2,652,115	85.0%	2,254,298	15.0%	397,817
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Other	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment					0		
Electrical Pumping	185,471	15,000	200,471	90.0%	180,424	10.0%	20,047
Purification Equipment	4,266,450	3,048,000	7,314,450	90.0%	6,583,005	10.0%	731,445
Office Furniture and Equipment	-	85,000	85,000	90.0%	76,500	10.0%	8,500
Transportation Equipment	285,118	0	285,118	90.0%	256,606	10.0%	28,512
Tools and Work Equipment	30,834	170,030	200,864	90.0%	180,777	10.0%	20,086
Control and Monitoring equipment	108,293	0	108,293	90.0%	97,463	10.0%	10,829
Distribution Mains Equipment	8,000	0	8,000	90.0%	7,200	10.0%	800
Meter Reading System	150,000	8,000	158,000	40.0%	63,200	60.0%	94,800
Mains Service Repairs/ PRV Upgrade	63,000	0	63,000	90.0%	56,700	10.0%	6,300
Other	7,175	23,000	30,175	90.0%	27,158	10.0%	3,018
Mains	-	0	-				0
Transmission	3,175,134	4,112,000	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	9,186,115	1,708,410	10,894,525	40.0%	4,357,810	60.0%	6,536,715
Meters	1,340,633	290,800	1,631,433	100.0%	1,631,433	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Services	1,166,144	195,000	1,361,144	100.0%	1,361,144	0.0%	0
Other - Donated Assets	2,087,143	0	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	32,503,754	15,805,240	48,308,994	60.9%	29,419,471	39.1%	18,889,523

West Hants Regional Water Utility - May 7, 2024 Update
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2025/26

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,978,990	10,000	1,988,990	90.0%	1,790,091	10.0%	198,899
Power and Pumping Structures	651,059	0	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Distribution Reservoirs and Standpipes	7,517,771	0	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	2,652,115	0	2,652,115	85.0%	2,254,298	15.0%	397,817
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Other	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	0	-		0		0
Electrical Pumping	200,471	10,000	210,471	90.0%	189,424	10.0%	21,047
Purification Equipment	7,314,450	85,000	7,399,450	90.0%	6,659,505	10.0%	739,945
Purification Equipment	85,000	0	85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	285,118	0	285,118	90.0%	256,606	10.0%	28,512
Transportation Equipment	200,864	0	200,864	90.0%	180,777	10.0%	20,086
Tools and Work Equipment	108,293	0	108,293	90.0%	97,463	10.0%	10,829
Control and Monitoring equipment	8,000	0	8,000	90.0%	7,200	10.0%	800
Distribution Mains Equipment	158,000	8,000	166,000	40.0%	66,400	60.0%	99,600
Geotubes for Sludge Handling	63,000	30,000	93,000	90.0%	83,700	10.0%	9,300
Mains Service Repairs/ PRV Upgrade	30,175	23,000	53,175	90.0%	47,858	10.0%	5,318
Mains	-	0	-				0
Transmission	7,287,134	0	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	10,894,525	2,303,550	13,198,075	40.0%	5,279,230	60.0%	7,918,845
Meters	1,631,433	40,800	1,672,233	100.0%	1,672,233	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Services	1,361,144	195,000	1,556,144	100.0%	1,556,144	0.0%	0
Other - Donated Assets	2,087,143	0	2,087,143	50.0%	1,043,572	50.0%	1,043,572
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	48,308,994	2,705,350	51,014,344	60.2%	30,722,091	39.8%	20,292,253

West Hants Regional Water Utility - May 7, 2024 Update
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2026/27

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	1,293		1,293	100.0%	1,293	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	694,591	0	694,591	90.0%	625,132	10.0%	69,459
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	1,988,990	10,000	1,998,990	90.0%	1,799,091	10.0%	199,899
Power and Pumping Structures	651,059	0	651,059	90.0%	585,953	10.0%	65,106
Purification Building	2,172,409	0	2,172,409	90.0%	1,955,168	10.0%	217,241
Distribution Reservoirs and Standpipes	7,517,771	0	7,517,771	40.0%	3,007,108	60.0%	4,510,663
Water Treatment Plant	2,652,115	0	2,652,115	80.0%	2,121,692	20.0%	530,423
Bulk Water Station	238,943	0	238,943	90.0%	215,049	10.0%	23,894
Other	40,000	0	40,000	90.0%	36,000	10.0%	4,000
Equipment	-	0	-		0		0
Electrical Pumping	210,471	0	210,471	90.0%	189,424	10.0%	21,047
Purification Equipment	7,399,450	55,000	7,454,450	90.0%	6,709,005	10.0%	745,445
Purification Equipment	85,000	0	85,000	90.0%	76,500	10.0%	8,500
Office Furniture and Equipment	285,118	0	285,118	90.0%	256,606	10.0%	28,512
Transportation Equipment	200,864	0	200,864	90.0%	180,777	10.0%	20,086
Tools and Work Equipment	108,293	0	108,293	90.0%	97,463	10.0%	10,829
Control and Monitoring equipment	8,000	0	8,000	90.0%	7,200	10.0%	800
Distribution Mains Equipment	166,000	8,000	174,000	40.0%	69,600	60.0%	104,400
Geotubes for Sludge Handling	93,000	0	93,000	90.0%	83,700	10.0%	9,300
Mains Service Repairs/ PRV Upgrade	53,175	23,000	76,175	90.0%	68,558	10.0%	7,618
Mains	-	0	-				0
Transmission	7,287,134	0	7,287,134	40.0%	2,914,854	60.0%	4,372,281
Distribution	13,198,075	1,747,775	14,945,850	40.0%	5,978,340	60.0%	8,967,510
Meters	1,672,233	40,800	1,713,033	100.0%	1,713,033	0.0%	0
Hydrants	513,147	0	513,147	0.0%	0	100.0%	513,147
Services	2,087,143	195,000	2,282,143	100.0%	2,282,143	0.0%	0
Other - Donated Assets	1,556,144	0	1,556,144	50.0%	778,072	50.0%	778,072
Other	133,925	0	133,925	90.0%	120,533	10.0%	13,393
TOTAL	51,014,344	2,079,575	53,093,919	60.0%	31,872,295	40.0%	21,221,624

West Hants Regional Water Utility - May 7, 2024 Update**Allocation of Fire Protection Charges**

Projected Expenses for Year 2024/25

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	20,394	10.0%	2,039
Water Treatment	1,036,197	10.0%	103,620
Transmission and Distribution	1,379,844	39.1%	539,539
Adminstration and General	587,311	10.0%	58,731
Depreciation	1,053,156	39.1%	411,799
Taxes	74,178	39.1%	29,005
Return on Rate Base	983,316	39.1%	384,491
Total	5,134,395	29.8%	1,529,224

West Hants Regional Water Utility - May 7, 2024 Update**Allocation of Fire Protection Charges**

Projected Expenses for Year 2025/26

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	21,006	10.0%	2,101
Water Treatment	1,067,283	10.0%	106,728
Transmission and Distribution	1,421,239	39.8%	565,334
Adminstration and General	607,766	10.0%	60,777
Depreciation	1,098,367	39.8%	436,903
Taxes	76,404	39.8%	30,392
Return on Rate Base	1,218,827	39.8%	484,820
Total	5,510,892	30.6%	1,687,054

West Hants Regional Water Utility - May 7, 2024 Update**Allocation of Fire Protection Charges**

Projected Expenses for Year 2026/27

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	21,636	10.0%	2,164
Water Treatment	1,099,301	10.0%	109,930
Transmission and Distribution	1,463,876	40.0%	585,111
Adminstration and General	625,999	10.0%	62,600
Depreciation	1,132,022	40.0%	452,469
Taxes	78,696	40.0%	31,455
Return on Rate Base	1,133,438	40.0%	453,035
Total	5,554,969	30.5%	1,696,763

West Hants Regional Water Utility - May 7, 2024 Update					
Calculation of rate Base and required Return on rate Base					
Years Ending March 31st					
	2022/23	2023/24	2024/25	2025/26	2026/27
	(Actual)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
RATE BASE					
Utility plant in Service March 31st	28,480,167	32,503,754	48,308,994	51,014,344	53,093,919
Less Accumulated Depreciaton on actual cost of plant in service (Estimated)	(9,306,171)	(10,079,463)	(11,132,619)	(12,230,986)	(13,363,008)
Less unamortized amount of capital contribution for plant in service	(1,085,179)	(58,360)	(5,046,874)	(5,052,812)	(4,954,086)
Estimated Rate Base at Year End	18,088,817	22,365,931	32,129,502	33,730,546	34,776,824
REQUIRED RETURN					
Non-operating Expenditures (B-2)	660,950	544,935	1,202,825	1,443,594	1,367,452
Less Non-operating Revenue	(9,602)	(31,773)	(32,727)	(32,727)	(33,708)
Less Other Non-operating Revenue (B-2)	(14,089)	(181,597)	(186,782)	(192,040)	(200,306)
Return on Rate Base	637,259	331,565	983,316	1,218,827	1,133,438
Required Rate of Return (Req'd Return/Est Rate Base)	3.52%	1.48%	3.06%	3.61%	3.26%

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Revenue Required for Each Billing/Cost Category
2024/25

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	20,394	2,039	18,355							100%	18,355
Water Treatment	1,036,197	103,620	932,577							100%	932,577
Transmission and Distribution	1,379,844	539,539	840,305			0%	0	100%	840,305		
Administration and General	587,311	58,731	528,580	10%	52,858	90%	475,722				
Depreciation	1,053,156	411,799	641,356			70%	448,950	15%	96,203	15%	96,203
Taxes	74,178	29,005	45,173			100%	45,173				
Return on Rate Base	983,316	384,491	598,825			70%	419,177	15%	89,824	15%	89,824
SUBTOTAL	5,134,395	1,529,224	3,605,171		52,858		1,389,022		1,026,332		1,136,959
TOTAL	5,134,395	1,529,224	3,605,171		52,858		1,389,022		1,026,332		1,136,959

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Revenue Required for Each Billing/Cost Category
2025/26

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	21,006	2,101	18,905							100%	18,905
Water Treatment	1,067,283	106,728	960,554							100%	960,554
Transmission and Distribution	1,421,239	565,334	855,905			0%	0	100%	855,905		
Administration and General	607,766	60,777	546,989	10%	54,699	90%	492,290				
Depreciation	1,098,367	436,903	661,464			60%	396,878	20%	132,293	20%	132,293
Taxes	76,404	30,392	46,012			100%	46,012				
Return on Rate Base	1,218,827	484,820	734,008			70%	513,805	15%	110,101	15%	110,101
SUBTOTAL	5,510,892	1,687,054	3,823,838		54,699		1,448,986		1,098,299		1,221,854
TOTAL	5,510,892	1,687,054	3,823,838		54,699		1,448,986		1,098,299		1,221,854

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Revenue Required for Each Billing/Cost Category
2026/27

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	21,636	2,164	19,472							100%	19,472
Water Treatment	1,099,301	109,930	989,371							100%	989,371
Transmission and Distribution	1,463,876	585,111	878,765			0%	0	100%	878,765		
Administration and General	625,999	62,600	563,399	10%	56,340	90%	507,059				
Depreciation	1,132,022	452,469	679,553			60%	407,732	20%	135,911	20%	135,911
Taxes	78,696	31,455	47,241			100%	47,241				
Return on Rate Base	1,133,438	453,035	680,403			70%	476,282	15%	102,060	15%	102,060
SUBTOTAL	5,554,969	1,696,763	3,858,206		56,340		1,438,315		1,116,736		1,246,815
TOTAL	5,554,969	1,696,763	3,858,206		56,340		1,438,315		1,116,736		1,246,815

Worksheet C-4

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2023/24

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3832	1	3,832
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	3999		4,606

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2024/25

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3847	1	3,847
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	4014		4,621

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2025/26

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3862	1	3,862
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	4029		4,636

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2026/27

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	3877	1	3,877
3/4"	55	1.5	83
1"	48	2.5	120
1.5"	19	5	95
2"	35	8	280
3"	6	16	96
4"	4	25	100
6"	0	50	0
8"	0	90	0
TOTAL	4044		4,651

Worksheet C-5

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2024/25

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	300.62	13.17	313.79	78.45
5/8"	1	300.62	13.17	313.79	78.45
3/4"	1.5	450.93	13.17	464.10	116.03
1"	2.5	751.55	13.17	764.72	191.18
1.5"	5	1,503.11	13.17	1,516.28	379.07
2"	8	2,404.97	13.17	2,418.14	604.54
3"	16	4,809.95	13.17	4,823.11	1,205.78
4"	25	7,515.54	13.17	7,528.71	1,882.18
6"	50	15,031.08	13.17	15,044.25	3,761.06
8"	90	27,055.94	13.17	27,069.11	6,767.28
TOTAL					

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2025/26

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	312.58	13.58	326.16	81.54
5/8"	1	312.58	13.58	326.16	81.54
3/4"	1.5	468.88	13.58	482.45	120.61
1"	2.5	781.46	13.58	795.04	198.76
1.5"	5	1,562.92	13.58	1,576.50	394.12
2"	8	2,500.68	13.58	2,514.25	628.56
3"	16	5,001.36	13.58	5,014.93	1,253.73
4"	25	7,814.62	13.58	7,828.19	1,957.05
6"	50	15,629.24	13.58	15,642.81	3,910.70
8"	90	28,132.62	13.58	28,146.20	7,036.55
TOTAL					

West Hants Regional Water Utility - May 7, 2024 Update
Service Connections and Equivalents
2026/27

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	309.28	13.93	323.21	80.80
5/8"	1	309.28	13.93	323.21	80.80
3/4"	1.5	463.92	13.93	477.85	119.46
1"	2.5	773.20	13.93	787.14	196.78
1.5"	5	1,546.41	13.93	1,560.34	390.09
2"	8	2,474.25	13.93	2,488.19	622.05
3"	16	4,948.51	13.93	4,962.44	1,240.61
4"	25	7,732.04	13.93	7,745.98	1,936.49
6"	50	15,464.09	13.93	15,478.02	3,869.50
8"	90	27,835.36	13.93	27,849.29	6,962.32
TOTAL					

Worksheet C-6

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update		
Water Consumption by Block		
Meter Size	Actual Current Consumption	2023/24 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	525,812	522,600
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	830,397	827,184

West Hants Regional Water Utility - May 7, 2024 Update		
Water Consumption by Block		
Meter Size	2024/25 Current Consumption	2025/26 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	519,399	516,210
3/4"	26,680	26,680
1"	32,694	32,694
1.5"	30,080	30,080
2"	157,997	157,997
3"	27,066	27,066
4"	30,068	30,068
6"	0	0
8"	0	0
TOTAL	823,984	820,795

West Hants Regional Water Utility - May 7, 2024 Update		
Water Consumption by Block		
Meter Size	2026/27 Current Consumption	0 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	0	0
5/8"	513,033	0
3/4"	26,680	0
1"	32,694	0
1.5"	30,080	0
2"	157,997	0
3"	27,066	0
4"	30,068	0
6"	0	0
8"	0	0
TOTAL	817,617	0

Worksheet C-7

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Consumption Charge
2024/25

NET PRODUCTION EXPENSE**BLOCK 1**

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.38

NET DELIVERY EXPENSES

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.25

TOTAL CONSUMPTION CHARGE PER Cubic Meter**2.63**

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Consumption Charge
2025/26

NET PRODUCTION EXPENSE**BLOCK 1**

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.49

NET DELIVERY EXPENSES

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.34

TOTAL CONSUMPTION CHARGE PER Cubic Meter**2.83**

West Hants Regional Water Utility - May 7, 2024 Update
Calculation of Consumption Charge
2026/27

NET PRODUCTION EXPENSE**BLOCK 1**

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.52

NET DELIVERY EXPENSES

Total Charge Worksheet C-3
Quantity Worksheet C-6

1.37

TOTAL CONSUMPTION CHARGE PER Cubic Meter**2.89**

Worksheet C-8

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update
Water Consumption by Block
2024/25

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	313.79	0
5/8"	3,847	313.79	1,207,150
3/4"	55	464.10	25,526
1"	48	764.72	36,707
1.5"	19	1,516.28	28,809
2"	35	2,418.14	84,635
3"	6	4,823.11	28,939
4"	4	7,528.71	30,115
6"	0	15,044.25	0
8"	0	27,069.11	0

TOTAL BASE REVENUE 1,441,880

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	823,984	2.63	2,163,291

TOTAL CONSUMPTION REVENUE 2,163,291

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,605,171

West Hants Regional Water Utility - May 7, 2024 Update
Water Consumption by Block
2025/26

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	326.16	0
5/8"	3,862	326.16	1,259,634
3/4"	55	482.45	26,535
1"	48	795.04	38,162
1.5"	19	1,576.50	29,953
2"	35	2,514.25	87,999
3"	6	5,014.93	30,090
4"	4	7,828.19	31,313
6"	0	15,642.81	0
8"	0	28,146.20	0

TOTAL BASE REVENUE 1,503,685

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	820,795	2.83	2,320,152

TOTAL CONSUMPTION REVENUE 2,320,152

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,823,838

West Hants Regional Water Utility - May 7, 2024 Update
Water Consumption by Block
2026/27

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	323.21	0
5/8"	3,877	323.21	1,253,099
3/4"	55	477.85	26,282
1"	48	787.14	37,783
1.5"	19	1,560.34	29,646
2"	35	2,488.19	87,086
3"	6	4,962.44	29,775
4"	4	7,745.98	30,984
6"	0	15,478.02	0
8"	0	27,849.29	0

TOTAL BASE REVENUE 1,494,655

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ Cubic Meter</u>	
1st Block	817,617	2.89	2,363,551

TOTAL CONSUMPTION REVENUE 2,363,551

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 3,858,206

West Hants Regional Water Utility - May 7, 2024 Update**Calculation of Bulk Water Rate****Years Ending March 31st**

	2023/24	2024/25	2025/26	2026/27
Cost Base				
Total Operating Expenses (Worksheet B-2)	4,023,886	4,151,079	4,292,065	4,421,531
Total Non Operating Expenses (Worksheet B-2)	544,935	1,202,825	1,443,594	1,367,452
Total Expenses	4,568,821	5,353,904	5,735,659	5,788,983
Water Consumption in Cubic Meters	827,184	823,984	820,795	817,617
Unit Calculations				
Unit cost per cubic metre	5.52	6.50	6.99	7.08
Operating cost and profit mark-up	30%	30%	30%	30%
Bulk rate per cubic metre	7.18	8.45	9.08	9.20

WEST HANTS UTILITY CUSTOMERS

West Hants Regional Water Utility - May 7, 2024 Update
Comparison of Current Water Rates with Proposed New Rates
2024/25

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	32	62.25	78.45	26.0%	78.40	84.01	7.2%	140.65	162.46	15.5%
3/4"	65	92.42	116.03	25.5%	159.25	170.65	7.2%	251.67	286.68	13.9%
1"	167	152.74	191.18	25.2%	409.15	438.44	7.2%	561.89	629.62	12.1%
1.5"	335	303.56	379.07	24.9%	820.75	879.51	7.2%	1,124.31	1,258.58	11.9%
2"	567	484.53	604.54	24.8%	1,389.15	1,488.60	7.2%	1,873.68	2,093.14	11.7%
3"	2,061	967.14	1,205.78	24.7%	5,049.45	5,410.96	7.2%	6,016.59	6,616.74	10.0%
4"	459	1,510.07	1,882.18	24.6%	1,124.55	1,205.06	7.2%	2,634.62	3,087.24	17.2%
6"	-	3,018.20	3,761.06	0.0%	-	-				0.0%

WINDSOR UTILITY CUSTOMERS

West Hants Regional Water Utility - May 7, 2024 Update
Comparison of Current Water Rates with Proposed New Rates
2024/25

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	38	69.75	78.45	12.5%	55.40	98.94	78.6%	125.15	177.39	41.7%
3/4"	131	102.00	116.03	13.8%	192.41	343.65	78.6%	294.41	459.67	56.1%
1"	172	166.51	191.18	14.8%	252.58	451.11	78.6%	419.09	642.29	53.3%
1.5"	423	327.78	379.07	15.6%	622.12	1,111.10	78.6%	949.90	1,490.17	56.9%
2"	1,245	521.30	604.54	16.0%	1,829.81	3,268.03	78.6%	2,351.11	3,872.57	64.7%
3"	194	1,037.36	1,205.78	16.2%	285.38	509.69	78.6%	1,322.74	1,715.47	29.7%
4"	3,300	1,617.93	1,882.18	16.3%	4,850.32	8,662.62	78.6%	6,468.25	10,544.79	63.0%
6"	-	3,230.61		0.0%	-	-				0.0%

COMBINED WEST HANTS REGIONAL WATER UTILITY

West Hants Regional Water Utility - May 7, 2024 Update
Comparison of Current Water Rates with Proposed New Rates
2024/25

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	34	62.25	78.45	26.0%	82.70	88.62	7.2%	144.95	167.06	15.3%
3/4"	121	92.42	116.03	25.5%	297.12	318.40	7.2%	389.54	434.42	11.5%
1"	170	152.74	191.18	25.2%	417.19	447.05	7.2%	569.93	638.23	12.0%
1.5"	396	303.56	379.07	24.9%	969.68	1,039.10	7.2%	1,273.24	1,418.17	11.4%
2"	1,129	484.53	604.54	24.8%	2,764.95	2,962.91	7.2%	3,249.48	3,567.44	9.8%
3"	1,128	967.14	1,205.78	24.7%	2,762.94	2,960.75	7.2%	3,730.08	4,166.53	11.7%
4"	1,879	1,510.07	1,882.18	24.6%	4,604.13	4,933.75	7.2%	6,114.20	6,815.93	11.5%
6"	-	-			-					

NOTE: Existing rates based on existing West Hants Water Utility rates

WEST HANTS UTILITY CUSTOMERS

West Hants Regional Water Utility - May 7, 2024 Update Comparison of Current Water Rates with Proposed New Rates 2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	34	78.45	81.54	3.9%	84.01	95.41	13.6%	162.46	176.95	8.9%
3/4"	121	116.03	120.61	4.0%	170.65	342.81	100.9%	286.68	463.42	61.7%
1"	170	191.18	198.76	4.0%	438.44	481.33	9.8%	629.62	680.09	8.0%
1.5"	396	379.07	394.12	4.0%	879.51	1,118.78	27.2%	1,258.58	1,512.90	20.2%
2"	1,129	604.54	628.56	4.0%	1,488.60	3,190.10	114.3%	2,093.14	3,818.66	82.4%
3"	1,128	1,205.78	1,253.73	4.0%	5,410.96	3,187.78	-41.1%	6,616.74	4,441.51	-32.9%
4"	1,879	1,882.18	1,957.05	4.0%	1,205.06	5,312.06	340.8%	3,087.24	7,269.11	135.5%
6"	-	-			-					

WINDSOR UTILITY CUSTOMERS

West Hants Regional Water Utility - May 7, 2024 Update Comparison of Current Water Rates with Proposed New Rates 2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	34	78.45	81.54	3.9%	98.94	95.41	-3.6%	177.39	176.95	-0.2%
3/4"	121	116.03	120.61	4.0%	343.65	342.81	-0.2%	459.67	463.42	0.8%
1"	170	191.18	198.76	4.0%	451.11	481.33	6.7%	642.29	680.09	5.9%
1.5"	396	379.07	394.12	4.0%	1,111.10	1,118.78	0.7%	1,490.17	1,512.90	1.5%
2"	1,129	604.54	628.56	4.0%	3,268.03	3,190.10	-2.4%	3,872.57	3,818.66	-1.4%
3"	1,128	1,205.78	1,253.73	4.0%	509.69	3,187.78	525.4%	1,715.47	4,441.51	158.9%
4"	1,879	1,882.18	1,957.05	4.0%	8,662.62	5,312.06	-38.7%	10,544.79	7,269.11	-31.1%
6"	-	-			-					

West Hants Regional Water Utility - May 7, 2024 Update Comparison of Current Water Rates with Proposed New Rates 2026/27

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	33	81.54	80.80	-0.9%	95.41	95.63	0.2%	176.95	176.44	-0.3%
3/4"	121	120.61	119.46	-1.0%	342.81	350.58	2.3%	463.42	470.04	1.4%
1"	170	198.76	196.78	-1.0%	481.33	492.24	2.3%	680.09	689.02	1.3%
1.5"	396	394.12	390.09	-1.0%	1,118.78	1,144.13	2.3%	1,512.90	1,534.22	1.4%
2"	1,129	628.56	622.05	-1.0%	3,190.10	3,262.40	2.3%	3,818.66	3,884.44	1.7%
3"	1,128	1,253.73	1,240.61	-1.0%	3,187.78	3,260.02	2.3%	4,441.51	4,500.63	1.3%
4"	1,879	1,957.05	1,936.49	-1.1%	5,312.06	5,432.45	2.3%	7,269.11	7,368.95	1.4%
6"										

Worksheet D-2

07-May-24

West Hants Regional Water Utility - May 7, 2024 Update

Comparative Statement of Operations

Fiscal Years ending March 31st

	2022/23 (Actual)	2023/24 (Budget)	Projection Using Proposed Rates		
			2024/25 Test Yr 2	2025/26 Test Yr 3	2026/27 Test Yr 3
OPERATING REVENUES					
Metered Sales	2,837,540	2,882,969	3,424,620	3,823,838	3,858,206
Public Fire Protection - Windsor	319,208	319,208			
Public Fire Protection from West Hants	155,095	155,095			
Public Fire Protection West Hants	595,789	595,789	1,414,441	1,687,054	1,696,763
Commercial	0	2,033	2,094	2,157	2,222
Sprinkler Service/Private Hydrants	5,728	8,142	8,281	8,349	8,416
Sales to Other Utilities	241,903	250,000	62,500	0	0
Bulk Water Sales	0	161,727	166,579	171,576	176,723
Other Income	8,361	9,695	9,828	9,958	12,945
Total	4,163,624	4,384,658	5,088,343	5,702,932	5,755,275
OPERATING EXPENDITURES					
Source of Supply	309,736	269,800	82,894	21,006	21,636
Power and Pumping	45,465	0			
Water Treatment	898,534	1,001,742	1,036,197	1,067,283	1,099,301
Transmission and Distribution	1,122,483	1,339,222	1,379,844	1,421,239	1,463,876
Administration and General	518,114	567,812	587,311	607,766	625,999
Depreciation	689,322	773,292	1,053,156	1,098,367	1,132,022
Taxes	63,891	72,018	74,178	76,404	78,696
Total	3,647,545	4,023,886	4,213,579	4,292,065	4,421,531
OPERATING PROFIT (LOSS)	516,079	360,772	874,764	1,410,867	1,333,744
NON-OPERATING REVENUES					
Interest on Customer Accounts	9,602	7,432	7,655	7,655	7,884
Interest	0	2,459	2,533	2,533	2,609
Special Service	0	17,661	18,191	18,191	18,737
Other	0	721	743	743	765
Bank Interest	0	3,500	3,605	3,605	3,713
Total	9,602	31,773	32,727	32,727	33,708
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	572,672	206,177	107,582	254,162	78,269
Debt Charges - Interest	45,416	33,661	29,448	22,946	17,053
New Debt - Principal	0	70,810	75,059	79,562	84,336
New Debt - Interest	0	156,287	152,039	147,535	142,761
New Debt - Principal	0	0	234,071	248,115	263,002
New Debt - Interest	0	0	516,626	502,582	487,695
New Debt - Principal	0	0	0	37,632	39,890
New Debt - Interest	0	0	0	83,060	80,802
New Debt - Principal	0	0	0	0	83,060
New Debt - Interest	0	0	0	0	22,584
Interest Paid on consumer deposits	0	20,000	10,000	10,000	10,000
Capital out of Revenue	42,862	58,000	78,000	58,000	58,000
Earnings	0	0	0	0	0
Total	660,950	544,935	1,202,825	1,443,594	1,367,452
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-135,269	-152,390	-295,333	0	0
SURPLUS AT BEGINNING OF YEAR	1,459,569	1,324,300	1,171,910	326,576	326,576
CAPITAL FROM SURPLUS	0	0	550,000	0	0
ACCUMULATED SURPLUS (DEFICIT)	1,324,300	1,171,910	326,576	326,576	326,576

Appendix 1

Loan Calculator Long Term Debt 2022/23

Interest Rate	6.0%
Term in years	20
Capital \$	-

Payment Schedule

	Principal	Interest	Total	Balance
Year				
1	\$0.00	-	-	-
2	\$0.00	-	-	-
3	\$0.00	-	-	-
4	\$0.00	-	-	-
5	\$0.00	-	-	-
6	\$0.00	-	-	-
7	\$0.00	-	-	-
8	\$0.00	-	-	-
9	\$0.00	-	-	-
10	\$0.00	-	-	-
11	\$0.00	-	-	-
12	\$0.00	-	-	-
13	\$0.00	-	-	-
14	\$0.00	-	-	-
15	\$0.00	-	-	-
16	\$0.00	-	-	-
17	\$0.00	-	-	-
18	\$0.00	-	-	-
19	\$0.00	-	-	-
20	\$0.00	-	-	-

Loan Calculator Long Term Debt 2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	2,604,787

Payment Schedule

	Principal	Interest	Total	Balance
Year				
1	\$70,809.98	156,287.22	227,097.20	2,533,977.02
2	\$75,058.58	152,038.62	227,097.20	2,458,918.44
3	\$79,562.09	147,535.11	227,097.20	2,379,356.35
4	\$84,335.82	142,761.38	227,097.20	2,295,020.53
5	\$89,395.97	137,701.23	227,097.20	2,205,624.56
6	\$94,759.73	132,337.47	227,097.20	2,110,864.83
7	\$100,445.31	126,651.89	227,097.20	2,010,419.52
8	\$106,472.03	120,625.17	227,097.20	1,903,947.49
9	\$112,860.35	114,236.85	227,097.20	1,791,087.14
10	\$119,631.97	107,465.23	227,097.20	1,671,455.17
11	\$126,809.89	100,287.31	227,097.20	1,544,645.27
12	\$134,418.48	92,678.72	227,097.20	1,410,226.79
13	\$142,483.59	84,613.61	227,097.20	1,267,743.20
14	\$151,032.61	76,064.59	227,097.20	1,116,710.59
15	\$160,094.57	67,002.64	227,097.20	956,616.02
16	\$169,700.24	57,396.96	227,097.20	786,915.78
17	\$179,882.25	47,214.95	227,097.20	607,033.53
18	\$190,675.19	36,422.01	227,097.20	416,358.34
19	\$202,115.70	24,981.50	227,097.20	214,242.64
20	\$214,242.64	12,854.56	227,097.20	0.00

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	8,610,440

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$234,071.00	\$516,626.40	750,697.40	8,376,369.00
2	\$248,115.26	\$502,582.14	750,697.40	8,128,253.75
3	\$263,002.17	\$487,695.22	750,697.40	7,865,251.57
4	\$278,782.30	\$471,915.09	750,697.40	7,586,469.27
5	\$295,509.24	\$455,188.16	750,697.40	7,290,960.03
6	\$313,239.79	\$437,457.60	750,697.40	6,977,720.24
7	\$332,034.18	\$418,663.21	750,697.40	6,645,686.05
8	\$351,956.23	\$398,741.16	750,697.40	6,293,729.82
9	\$373,073.61	\$377,623.79	750,697.40	5,920,656.21
10	\$395,458.02	\$355,239.37	750,697.40	5,525,198.19
11	\$419,185.51	\$331,511.89	750,697.40	5,106,012.68
12	\$444,336.64	\$306,360.76	750,697.40	4,661,676.05
13	\$470,996.83	\$279,700.56	750,697.40	4,190,679.21
14	\$499,256.64	\$251,440.75	750,697.40	3,691,422.57
15	\$529,212.04	\$221,485.35	750,697.40	3,162,210.53
16	\$560,964.77	\$189,732.63	750,697.40	2,601,245.76
17	\$594,622.65	\$156,074.75	750,697.40	2,006,623.11
18	\$630,300.01	\$120,397.39	750,697.40	1,376,323.10
19	\$668,118.01	\$82,579.39	750,697.40	708,205.09
20	\$708,205.09	\$42,492.31	750,697.40	(0.00)

Loan Calculator
Long Term Debt
2025/26

Interest Rate	6.0%
Term in years	20
Capital \$	1,384,325

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$37,632.26	\$83,059.50	120,691.76	1,346,692.74
2	\$39,890.20	\$80,801.56	120,691.76	1,306,802.54
3	\$42,283.61	\$78,408.15	120,691.76	1,264,518.93
4	\$44,820.63	\$75,871.14	120,691.76	1,219,698.31
5	\$47,509.86	\$73,181.90	120,691.76	1,172,188.44
6	\$50,360.46	\$70,331.31	120,691.76	1,121,827.99
7	\$53,382.08	\$67,309.68	120,691.76	1,068,445.90
8	\$56,585.01	\$64,106.75	120,691.76	1,011,860.90
9	\$59,980.11	\$60,711.65	120,691.76	951,880.79
10	\$63,578.91	\$57,112.85	120,691.76	888,301.87
11	\$67,393.65	\$53,298.11	120,691.76	820,908.22
12	\$71,437.27	\$49,254.49	120,691.76	749,470.96
13	\$75,723.50	\$44,968.26	120,691.76	673,747.45
14	\$80,266.91	\$40,424.85	120,691.76	593,480.54
15	\$85,082.93	\$35,608.83	120,691.76	508,397.61
16	\$90,187.91	\$30,503.86	120,691.76	418,209.70
17	\$95,599.18	\$25,092.58	120,691.76	322,610.52
18	\$101,335.13	\$19,356.63	120,691.76	221,275.39
19	\$107,415.24	\$13,276.52	120,691.76	113,860.15
20	\$113,860.15	\$6,831.61	120,691.76	(0.00)

Loan Calculator
Long Term Debt
2026/27

Interest Rate	6.0%
Term in years	20
Capital \$	830,775

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$22,584.25	\$83,059.50	105,643.75	808,190.75
2	\$23,939.31	\$80,801.56	104,740.87	784,251.44
3	\$25,375.66	\$78,408.15	103,783.82	758,875.78
4	\$26,898.20	\$75,871.14	102,769.34	731,977.58
5	\$28,512.10	\$73,181.90	101,693.99	703,465.48
6	\$30,222.82	\$70,331.31	100,554.13	673,242.66
7	\$32,036.19	\$67,309.68	99,345.87	641,206.47
8	\$33,958.36	\$64,106.75	98,065.12	607,248.11
9	\$35,995.86	\$60,711.65	96,707.52	571,252.24
10	\$38,155.62	\$57,112.85	95,268.46	533,096.63
11	\$40,444.95	\$53,298.11	93,743.07	492,651.67
12	\$42,871.65	\$49,254.49	92,126.14	449,780.03
13	\$45,443.95	\$44,968.26	90,412.21	404,336.08
14	\$48,170.59	\$40,424.85	88,595.43	356,165.49
15	\$51,060.82	\$35,608.83	86,669.65	305,104.67
16	\$54,124.47	\$30,503.86	84,628.33	250,980.20
17	\$57,371.94	\$25,092.58	82,464.52	193,608.26
18	\$60,814.25	\$19,356.63	80,170.89	132,794.01
19	\$64,463.11	\$13,276.52	77,739.63	68,330.90
20	\$68,330.90	\$6,831.61	75,162.51	-

SCHEDULE "A"
WEST REGIONAL HANTS WATER UTILITY

SCHEDULE OF RATES AND CHARGES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 July 2024)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.25 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the West Hants Water Utility of the Municipality of the District of West Hants.

1. **RATES:**

(a) **Base Charges**

Quarterly

Unmetered (based on 68 cm per quarter)	256.98
Size of Meter	
5/8"	78.45
3/4"	116.03
1"	191.18
1.5"	379.07
2"	604.54
3"	1,205.78
4"	1,882.18
6"	3,761.06
8"	6,767.28

(b) Consumption Rate \$ 2.63 per cubic meter

c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the District of West Hants, the Municipality of the County of Kings, and the Glooscap First Nation shall pay annually to the Utility for fire protection on or before September 30, 2024 the sum of \$1,414,441. The rate is based on 3 months at the existing rate and 9 months at the proposed rate.

The fire protection charge shall be apportioned among the Municipality of the District of West Hants, the Municipality of the County Kings, and the Glooscap First Nation based on the number of hydrants owned and operated by the Utility as of April 1, 2024 in each location.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$250.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$300.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGE FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$50.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$150.00.

8. CUSTOMER ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred. The Customer Account Creation Fee includes the initial turn-on of the water service to the customer's providing it happens during regular working hours. If the customer requests the initial turn-on be done outside of regular working hours the fee shall be \$150.00 including the Customer Account Creation Fee.

9. CONNECTION FEE

The Utility shall charge a \$50.00 connection fee for turning water on at a customer's premises. If connection is outside of regular working hours, the charge is \$150.00.

10. DISCONNECTION FEE

There is no charge for turning off water to a customer's premises. A connection charge, as noted in Item # 9 above, shall apply when the water is turned on. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed at the customer's expense.

11. SPECIAL SERVICE CHARGE:

A minimum special service charge of \$50.00 (\$150.00 if such work is performed after regular working hours) shall be made to each customer receiving a requested service not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. The exact charge will be calculated based on the time and materials used by the Utility plus 30% for overhead and profit. The customer shall be informed if the charge will exceed the \$50.00 minimum prior to the service being provided.

12. DISHONoured PAYMENTS

The Utility shall charge a \$25.00 administration fee plus any additional bank charges for cheques or pre-authorized payments that have been dishonoured by the Customer's bank or other financial institution.

13. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to

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keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

14. CHARGE FOR REVIEW OF DRAWINGS AND SPECIFICATIONS

The Utility shall levy a charge with any person requesting a review of Design Drawings and specifications for additions and or extensions to the Utility's system. The charge shall be \$1.00 per lineal foot (\$3.28 per lineal metre) for reviews undertaken by Utility Staff. If the services of an external Consulting Engineer is deemed necessary by the Utility the charge shall be the total amount paid to the Consulting Engineer plus 25% for the Utility to coordinate the review. Payment is due when the Design Drawings are approved by the Utility.

The Utility will undertake audit inspections of the water system including the building service connections. The applicant shall pay 2% of the construction cost estimate for inspection fees.

15. BULK WATER

Bulk water will be provided to water haulers who have been approved by the Utility at the designated location at a cost of \$8.45 per cubic metre or part thereof with a minimum charge of \$40.00. Such charge shall be rendered for each loading.

SCHEDULE "B"

WEST HANTS REGIONAL WATER UTILITY

SCHEDULE OF RATES AND CHARGES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2025)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.25 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the West Hants Water Utility of the Municipality of the District of West Hants.

1. **RATES:**

(a) <u>Base Charges</u>		<u>Quarterly</u>
Unmetered (based on 68 cm per quarter)		273.76
Size of Meter		
5/8"		81.54
3/4"		120.61
1"		198.76
1.5"		394.12
2"		628.56
3"		1,253.73
4"		1,957.05
6"		3,910.70
8"		7,036.55

(b) Consumption Rate \$ 2.83 per cubic meter

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the District of West Hants, the Municipality of the County of Kings, and the Glooscap First Nation shall pay annually to the Utility for fire protection on or before September 30, 2025 the sum of \$1,687,054.

The fire protection charge shall be apportioned among the Municipality of the District of West Hants, the Municipality of the County Kings, and the Glooscap First Nation based on the number of hydrants owned and operated by the Utility as of April 1, 2025 in each location.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$250.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$300.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE CONNECTION HYDRANT RATES

Per hydrant per year \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGE FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$50.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$150.00.

8. CUSTOMER ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred. The Customer Account Creation Fee includes the initial turn-on of the water service to the customer's providing it happens during regular working hours. If the customer requests the initial turn-on be done outside of regular working hours the fee shall be \$150.00 including the Customer Account Creation Fee.

9. CONNECTION FEE

The Utility shall charge a \$50.00 connection fee for turning water on at a customer's premises. If connection is outside of regular working hours, the charge is \$150.00.

10. DISCONNECTION FEE

There is no charge for turning off water to a customer's premises. A connection charge, as noted in Item # 9 above, shall apply when the water is turned on. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed at the customer's expense.

11. SPECIAL SERVICE CHARGE:

A minimum special service charge of \$50.00 (\$150.00 if such work is performed after regular working hours) shall be made to each customer receiving a requested service not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. The exact charge will be calculated based on the time and materials used by the Utility plus 30% for overhead and profit. The customer shall be informed if the charge will exceed the \$50.00 minimum prior to the service being provided.

12. DISHONOURED PAYMENTS

The Utility shall charge a \$25.00 administration fee plus any additional bank charges for cheques or pre-authorized payments that have been dishonoured by the Customer's bank or other financial institution.

13. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to

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keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

14. CHARGE FOR REVIEW OF DRAWINGS AND SPECIFICATIONS

The Utility shall levy a charge with any person requesting a review of Design Drawings and specifications for additions and or extensions to the Utility's system. The charge shall be \$1.00 per lineal foot (\$3.28 per lineal metre) for reviews undertaken by Utility Staff. If the services of an external Consulting Engineer is deemed necessary by the Utility the charge shall be the total amount paid to the Consulting Engineer plus 25% for the Utility to coordinate the review. Payment is due when the Design Drawings are approved by the Utility.

The Utility will undertake audit inspections of the water system including the building service connections. The applicant shall pay 2% of the construction cost estimate for inspection fees.

15. BULK WATER

Bulk water will be provided to water haulers who have been approved by the Utility at the designated location at a cost of \$9.08 per cubic metre or part thereof with a minimum charge of \$40.00. Such charge shall be rendered for each loading.

SCHEDULE "C"

WEST HANTS REGIONAL WATER UTILITY

SCHEDULE OF RATES AND CHARGES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2026)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.25 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the West Hants Water Utility of the Municipality of the District of West Hants.

1. **RATES:**

(a) **Base Charges**

Quarterly

Unmetered (based on 68 cm per quarter)	277.38
Size of Meter	
5/8"	80.80
3/4"	119.46
1"	196.78
1.5"	390.09
2"	622.05
3"	1,240.61
4"	1,936.49
6"	3,869.50
8"	6,962.32

(b) Consumption Rate \$ 2.89 per cubic meter

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Municipality of the District of West Hants, the Municipality of the County of Kings, and the Glooscap First Nation shall pay annually to the Utility for fire protection on or before September 30, 2026 the sum of \$1,696,763.

The fire protection charge shall be apportioned among the Municipality of the District of West Hants, the Municipality of the County Kings, and the Glooscap First Nation based on the number of hydrants owned and operated by the Utility as of the April 1, 2026 in each location.

For subsequent years, the annual public fire protection rate shall be based on the above or:

- a) the sum of 40.0% of Transmission and Distribution, Taxes and Depreciation expenses of the Utility, and 40.0% of the sum of the (Non-Operating Expenditures less the Non-Operating Revenue less Other Operating Revenue of the immediately preceding year), plus 10 % of all other expenses;
- b) whichever is the greater; and,
- c) the fire protection charge shall be apportioned among the Municipality of the District of West Hants, the Municipality of the County Kings, and the Glooscap First Nation based on the number of hydrants owned and operated by the Utility as of the April 1 of the year of the calculation.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$250.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$300.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE CONNECTION HYDRANT RATES

Per hydrant per year \$250.00

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6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGE FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$50.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$150.00.

8. CUSTOMER ACCOUNT CREATION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred. The Customer Account Creation Fee includes the initial turn-on of the water service to the customer's providing it happens during regular working hours. If the customer requests the initial turn-on be done outside of regular working hours the fee shall be \$150.00 including the Customer Account Creation Fee.

9. CONNECTION FEE

The Utility shall charge a \$50.00 connection fee for turning water on at a customer's premises. If connection is outside of regular working hours, the charge is \$150.00.

10. DISCONNECTION FEE

There is no charge for turning off water to a customer's premises. A connection charge, as noted in Item # 9 above, shall apply when the water is turned on. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed at the customer's expense.

11. SPECIAL SERVICE CHARGE:

A minimum special service charge of \$50.00 (\$150.00 if such work is performed after regular working hours) shall be made to each customer receiving a requested service not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. The exact charge will be calculated based on the time and materials used by the Utility plus 30% for overhead and profit. The customer shall be informed if the charge will exceed the \$50.00 minimum prior to the service being provided.

12. DISHONoured PAYMENTS

The Utility shall charge a \$25.00 administration fee plus any additional bank charges for cheques or pre-authorized payments that have been dishonoured by the Customer's bank or other financial institution.

13. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

14. CHARGE FOR REVIEW OF DRAWINGS AND SPECIFICATIONS

The Utility shall levy a charge with any person requesting a review of Design Drawings and specifications for additions and or extensions to the Utility's system. The charge shall be \$1.00 per lineal foot (\$3.28 per lineal metre) for reviews undertaken by Utility Staff. If the services of an external Consulting Engineer is deemed necessary by the Utility the charge shall be the total amount paid to the Consulting Engineer plus 25% for the Utility to coordinate the review. Payment is due when the Design Drawings are approved by the Utility.

The Utility will undertake audit inspections of the water system including the building service connections. The applicant shall pay 2% of the construction cost estimate for inspection fees.

15. BULK WATER

Bulk water will be provided to water haulers who have been approved by the Utility at the designated location at a cost of \$9.20 per cubic metre or part thereof with a minimum charge of \$40.00. Such charge shall be rendered for each loading.