

CBRM Water Utility

Water Rate Study

Prepared By

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in Association with

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18-Oct-22

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CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY

SUPPLEMENTAL NOTES TO WORKSHEETS

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

Operating Budgets for all test years are based on information provided by the Utility or the 2022/23 plus 3% increase per year for each of the test years.

Worksheet C-1

The fire protection rate for the first two test years (2023/24 and 2024/25) has been held the same as the existing fire protection rate (\$7,076,391) for rate design purposes. The rate for the first test year would be \$6,852,550 and the rate in the second test year would be \$6,850,863 without the requested adjustments

Worksheet C-3

The allocations in the Worksheet are all consistent with the Accounting and Reporting Handbook except for the Depreciation. The Depreciation allocation in the first two test years (2023/24 and 2024/25) has been set at 100% to Base, 0% to Delivery and 0% to Production for rate design purposes. The rate in the final test year, 2025/2026, has been set at 50% to Base, 25% to Delivery and 25% to Production. The Utility intends to set shift these allocations the same as in the Accounting and Reporting Handbook at the next rate application to the Board.

Worksheet C-4

The Utility is not projected any growth in customers over the test years.

Worksheet C-6

The application includes changes in the size of the second block size for each of the test years. The current structure is based on 20,000 cubic meters at the Block 1 rate with all water after that sold at the Block 2 rate. The Utility is requesting that the Block 1 size be changed to 35,000 cubic meters in the first test year, 120,000 cubic meters in the second test year, and that the second Block rate be eliminated in the final test year. The Utility currently has 13 customers who purchase water at the second block rate.

GENERAL NOTES ON WORKSHEETS

Worksheet B-1

This worksheet includes a summary of the operating revenues, operating expenditures, non-operating revenues and non-operating expenditures for the year 20/21 (Actual), 21/22 (Projected) and 22/23 (Budget) as provided by the Utility.

Operating Revenues - The operating revenue for 22/23, 23/24, 24/25 and 25/26 is based on the Utility's budget. The revenue is based on no growth in new customers. The fire protection rate is based on the rate approved in the last rate hearing.

Operating Expenditures - The projection of expenses for the test years is as derived from Worksheet B-2a/2b/2c/2d/2e. The Depreciation has been calculated based on the addition of the planned infrastructure.

Non-operating Revenues – There is no non-operating revenue projected during the test years. The amortization of deferred capital contributions is being phased out in the test years.

Non-operating Expenditures – The non-operating expenditures include interest and principal on the existing debt as well as interest and principal on the borrowing proposed in 22/23, 23/24, 24/25 and 25/26. The non-operating expenditures include bank fees and charges and capital out of revenue the test years.

Accumulated Surplus (Deficit) The Utility has a projected operating deficit in all three test years.

Worksheet B-2

This worksheet takes the information from Worksheet B-1 to develop revenue requirements for the years for 23/24, 24/25, and 25/26.

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

This worksheet provides the breakdown of the estimated operating expenditures as provided by the Utility for the year 21/22. The projected expenditures for the year 22/23, 23/24, 24/25, and 25/26 are based on the budgets provided by the Utility.

Worksheet B-3

This worksheet calculates the depreciation per year and the depreciation fund balance based on the proposed capital works for the years 22/23, 23/24, 24/25, and 25/26. The depreciation fund balance for the year 21/22 is based on Financial Statements of the Utility. The annual depreciation charge has been calculated for each new expenditure.

Worksheet B-4

This worksheet is used to allow for the known and projected capital contributions.

Worksheet B-5

This worksheet allocates the assets of the Utility between general service and fire protection. Each year includes the addition of the proposed capital works identified in Worksheet B-3. Production assets are allocated 90% general service and 10% fire protection. Demand assets are allocated 40% general service and 60% fire protection.

Worksheet C-1

This worksheet uses the percentage of total assets allocated to fire protection from Worksheet B-5 to determine the allocation of transmission and distribution; depreciation, taxes and return on rate base to the fire protection charge. The remaining expenses are allocated at 10% to fire protection. The rate study includes changes as noted in the Supplemental notes.

Worksheet C-2

This worksheet calculates the return on rate base.

Worksheet C-3

This worksheet allocates expenses among customer charge, base charge, delivery and production. The depreciation has been allocated 40% to base, 30% to delivery and 30% to production to balance the rates between customer classes. The rate study includes changes as noted in the Supplemental notes.

Worksheet C-4

This worksheet sets out the number and size of meters in the Utility and by use of the capacity ratio establishes the system equivalents. The Utility is projecting no change in the number of customers during the test years.

Worksheet C-5

This worksheet uses the information from Worksheet's C-3 and C-4 to calculate quarterly base charge for each size of meter.

Worksheet C-6

This worksheet sets out the water consumption by meter size. The data for the current year is based on information provided by the Utility. The rate study includes changes as noted in the Supplemental notes.

Worksheet C-7

This worksheet uses information from Worksheet's C-3 and C-6 to calculate the consumption charge for years 23/24, 24/25, and 25/26 based on the proposed changes in two block rate as well as continuation of the partially treated water rate.

Worksheet C-8

This worksheet is used as a check to determine that the potential revenues will be the same as the requirements on Worksheet C-3.

Worksheet D-1

This worksheet is a comparison of existing and proposed average customer rates for 1st and 2nd block and partially treated water customers separately.

Worksheet D-2

This worksheet provides a comparative statement of Operations for the current year as well as the test years.

Appendix 1

This appendix provides the debt repayment calculation for the planned capital works based on 20 years at 6% interest.

Worksheet B-1

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CBRM Water Utility
Comparative Statement of Operations
Fiscal Years ending March 31st

	2021/22 (Projected)	2022/23 (Budget)	Projection Using Current Rates		
			2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING REVENUES					
Metered Sales	19,345,910	19,218,619	19,218,619	19,218,619	19,218,619
Public Fire Protection	7,076,391	7,076,391	7,076,391	7,076,391	7,076,391
Sprinkler Service and Private Hydrants	0	61,000	61,000	61,000	61,000
Consumers Interest	661,977	350,000	350,000	350,000	350,000
Service Connections	111,796	5,000	5,000	5,000	5,000
Total	27,196,074	26,711,010	26,711,010	26,711,010	26,711,010
OPERATING EXPENDITURES					
Source of Supply	623,263	537,541	553,667	570,277	587,386
Power and Pumping	1,827,573	1,982,563	2,042,040	2,103,301	2,166,400
Water Treatment	4,506,364	4,899,272	5,052,816	5,204,401	5,360,533
Transmission and Distribution	5,382,871	4,912,368	5,059,739	5,211,763	5,368,351
Administration and General	2,856,054	3,362,110	4,157,287	4,077,551	4,199,877
Depreciation	3,729,115	3,819,605	3,942,595	4,076,040	4,235,865
Taxes	1,987,221	2,040,806	2,061,214	2,081,826	2,102,645
Total	20,912,461	21,554,265	22,869,358	23,325,159	24,021,056
OPERATING PROFIT (LOSS)	6,283,613	5,156,745	3,841,652	3,385,851	2,689,954
NON-OPERATING REVENUES					
Interest and other income	0	0	0	0	0
Transfer from Depreciation Fund	0	0	0	0	0
Amorization of Deferred Capital contributions	298,502	281,171	0	0	0
Total	298,502	281,171	0	0	0
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	3,564,500	3,564,500	3,564,500	2,764,500	2,764,500
Debt Charges - Interest	1,065,842	858,754	611,627	458,207	327,993
New Debt - Principal	0	19,029	20,171	21,381	22,664
New Debt - Interest	0	42,000	40,858	39,648	38,365
New Debt - Principal	0	0	103,301	109,499	109,499
New Debt - Interest	0	0	228,000	221,802	215,232
New Debt - Principal	0	0	0	86,991	92,210
New Debt - Interest	0	0	0	192,000	186,781
New Debt - Principal	0	0	0	0	88,350
New Debt - Interest	0	0	0	0	195,000
Amorization of Debt Discounts	32,545	23,232			
Bank fees/charges	24,151	150,000	150,000	150,000	150,000
Appropriations	0	0	0	0	0
Capital out of Revenue	1,250,000	150,000	150,000	200,000	200,000
Earnings	0	0	0	0	0
Total	5,937,038	4,807,515	4,868,458	4,244,028	4,390,594
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	645,077	630,401	-1,026,806	-858,177	-1,700,640
SURPLUS AT BEGINNING OF YEAR	1,986,903	1,986,903	2,617,304	1,590,498	732,321
ACCUMULATED SURPLUS (DEFICIT)	2,631,980	2,617,304	1,590,498	732,321	-968,319

Worksheet B-2

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CBRM Water Utility					
Statement of Operating Expenditures and Revenue Requirements					
	2021/22 (Projected)	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget
OPERATING EXPENDITURES					
Source of Supply	623,263	537,541	553,667	570,277	587,386
Power and Pumping	1,827,573	1,982,563	2,042,040	2,103,301	2,166,400
Water Treatment	4,506,364	4,899,272	5,052,816	5,204,401	5,360,533
Transmission and Distribution	5,382,871	4,912,368	5,059,739	5,211,763	5,368,351
Administration and General	2,856,054	3,362,110	4,157,287	4,077,551	4,199,877
Depreciation	3,729,115	3,819,605	3,942,595	4,076,040	4,235,865
Taxes	1,987,221	2,040,806	2,061,214	2,081,826	2,102,645
Total	20,912,461	21,554,265	22,869,358	23,325,159	24,021,056
NON OPERATING EXPENSES					
Debt Charges - Principal	3,564,500	3,564,500	3,564,500	2,764,500	2,764,500
Debt Charges - Interest	1,065,842	858,754	611,627	458,207	327,993
New Debt - Principal	0	19,029	20,171	21,381	22,664
New Debt - Interest	0	42,000	40,858	39,648	38,365
New Debt - Principal	0	0	103,301	109,499	109,499
New Debt - Interest	0	0	228,000	221,802	215,232
New Debt - Principal	0	0	0	86,991	92,210
New Debt - Interest	0	0	0	192,000	186,781
New Debt - Principal	0	0	0	0	88,350
New Debt - Interest	0	0	0	0	195,000
Amortization of Debt Discounts	32,545	23,232	0	0	0
Short Term Interest Charges	24,151	150,000	150,000	150,000	150,000
Appropriations	0	0	0	0	0
Capital out of Revenue	1,250,000	150,000	150,000	200,000	200,000
Earnings	0	0	0	0	0
Total	5,937,038	4,807,515	4,868,458	4,244,028	4,390,594
LESS NON-OPERATING REVENUES					
Interest and other income	0	0	0	0	0
Transfer from Depreciation Fund	0	0	0	0	0
Amorization of Deferred Capital contributions	281,171	0	0	0	0
Total	281,171	0	0	0	0
LESS OTHER OPERATING REVENUE					
Sundry and Overdue Accounts	5,000	5,000	5,000	5,000	5,000
Miscellaneous	350,000	350,000	350,000	350,000	350,000
Sprinkler Service and Private Hydrants	61,000	61,000	61,000	61,000	61,000
Total	416,000	416,000	416,000	416,000	416,000
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS					
	26,152,328	25,945,780	27,321,816	27,153,187	27,995,650

CBRM Water Utility
Statement of Operating Expenditures

	2021/22 (Actual)	2022/23 (Projected)	2023/24 (Budget)	2024/25 (Budget)	2025/26 (Budget)
SOURCE OF SUPPLY					
Wages/Salaries	179,799	173,191	178,387	183,738	189,250
Benefits	42,418	40,000	41,200	42,436	43,709
Training/Education	293	3,500	3,605	3,713	3,825
Travel/Conferences	19,793	25,000	25,750	26,523	27,318
Prof Mem/Dues & Fees		1,000	1,030	1,061	1,093
Office Supplies	562	1,000	1,030	1,061	1,093
Office Equipment		2,500	2,575	2,652	2,732
Advertising	687	1,500	1,545	1,591	1,639
Computer Hardware		2,500	2,575	2,652	2,732
Meeting Expenses		2,500	2,575	2,652	2,732
Operational Equipment	2,006	10,000	10,300	10,609	10,927
Operational Materials/Supplies	180,683	12,000	12,360	12,731	13,113
Uniforms/Clothing	369	850	876	902	929
Professional Services	24,782	120,000	123,600	127,308	131,127
Contracts/Agreements	160,118	130,000	133,900	137,917	142,055
Regulatory Fees	11,754	12,000	12,360	12,731	13,113
Other	-	-	-	-	-
TOTAL SOURCE OF SUPPLY	623,263	537,541	553,667	570,277	587,386
POWER AND PUMPING					
Wages/Salaries	300,000	500,000	515,000	530,450	546,364
Benefits	69,000	70,000	72,100	74,263	76,491
Prof Mem/Dues & Fees	869	3,000	3,090	3,183	3,278
Office Supplies	88	-	-	-	-
Courier	-	500	515	530	546
Telephone/Fax	94		-		
Computer Hardware		9,500	9,785	10,079	10,381
Computer Software		2,000	2,060	2,122	2,185
Heat	62,543	65,391	67,353	69,373	71,455
Electrical	942,632	931,433	959,376	988,157	1,017,802
Veh/Equip Rental	25,000	25,000	25,750	26,523	27,318
Operational Equip	43,296	25,000	25,750	26,523	27,318
Operational Mat/Supp	144,656	150,000	154,500	159,135	163,909
Comm Equipment Lines	2,138	1,000	1,030	1,061	1,093
Uniforms/Clothing	90	500	515	530	546
Professional Service		27,509	28,334	29,184	30,060
Contracts/Agreements	234,182	171,730	176,882	182,188	187,654
Other	-	-	-	-	-
TOTAL POWER AND PUMPING	1,827,573	1,982,563	2,042,040	2,103,301	2,166,400

WATER TREATMENT					
Wages/Salaries	1,871,106	2,196,510	2,262,405	2,330,277	2,400,186
Benefits	430,301	444,262	457,590	471,318	485,457
Training/Education	7,868	25,000	25,750	26,523	27,318
Travel/Conferences	5,190	5,000	5,150	5,305	5,464
Prof Mem/Dues & Fees	-	1,000	1,030	1,061	1,093
Office Supplies	2,691	2,000	2,060	2,122	2,185
Courier	742	1,500	1,545	1,591	1,639
Telephone/Fax	2,711	3,000	3,090	3,183	3,278
Computer Hardware	-	1,500	1,545	1,591	1,639
Computer Software	-	2,000	2,060	2,122	2,185
Electrical	332,850	335,000	351,616	362,164	373,029
Bldg/Facility Repair		10,000	10,300	10,609	10,927
Maint. Tools/Equip	3,585	5,000	5,150	5,305	5,464
Gasoline & Diesel	-	2,500	2,575	2,652	2,732
Vehicle/Equip Rental	50,000	50,000	51,500	53,045	54,636
Operational Mat/Supp	1,515,629	1,500,000	1,545,000	1,591,350	1,639,091
Maintenance Mat/Supp	104	4,500	4,635	4,774	4,917
Comm Equipment Lines	21,900	25,500	26,265	27,053	27,865
Uniforms/Clothing	9,102	15,000	15,450	15,914	16,391
Professional Service	40,014	50,000	51,500	53,045	54,636
Contracts/Agreements	170,570	160,000	164,800	169,744	174,836
Leases	39,637	60,000	61,800	63,654	65,564
Other	-	-	-	-	-
TOTAL WATER TREATMENT	4,506,364	4,899,272	5,052,816	5,204,401	5,360,533
TRANSMISSION AND DISTRIBUTION					
Wages/Salaries	2,279,535	2,300,000	2,369,000	2,440,070	2,513,272
Benefits	494,474	513,247	528,644	544,504	560,839
Training/Education	13,733	15,500	15,965	16,444	16,937
Travel/Conferences	7,373	26,000	26,780	27,583	28,411
Prof Mem/Dues & Fees	-	1,000	1,030	1,061	1,093
Office Supplies	140	1,000	1,030	1,061	1,093
Advertising	-	10,000	10,300	10,609	10,927
Postage	815		-	-	-
Courier	358	500	515	530	546
Computer Hardware	-	5,000	5,150	5,305	5,464
Computer Software	923	1,000	1,030	1,061	1,093
Cost Recovery	(4,295)	(15,000)	(15,450)	(15,682)	(15,917)
Electrical	5,993	10,000	10,300	10,609	10,927
Bldg/Facility Maint	96		-		
Veh/Equip Reparis	245		-		
Veh/Equip Rental	565,000	565,000	581,950	599,409	617,391
Operational Equip	54,598	5,000	5,150	5,305	5,464
Operational Mat/Supp	833,215	847,236	872,653	898,833	925,798
Street Lights	51		-	-	-
Uniforms/Clothing	8,990	25,000	25,750	26,523	27,318
Professional Service	41,174	40,000	41,200	42,436	43,709
Contracts/Agreements	1,054,769	546,885	563,292	580,190	597,596
Leases	14,600	15,000	15,450	15,914	16,391
Other	-	-	-	-	-
TOTAL TRANSMISSION AND DISTRIBUTION	5,382,871	4,912,368	5,059,739	5,211,763	5,368,351

ADMINISTRATION AND GENERAL						
Wages/Salaries	1,381,767	1,476,110	1,921,274	1,978,912	2,038,280	
Benefits	325,445	326,000	430,713	443,634	456,943	
Training/Education	4,834	5,500	5,665	5,835	6,010	
Travel/Conferences	2,924	10,000	10,300	10,609	10,927	
Prof Mem/Dues & Fees	9,976	10,000	10,300	10,609	10,927	
Office Supplies	609,720	700,000	721,000	742,630	764,909	
Office Equipment	5,539	10,000	10,300	10,609	10,927	
Advertising	272	15,000	15,450	15,914	16,391	
Postage	95,598	100,000	103,000	106,090	109,273	
Telephone/Fax	23,256	21,000	21,630	22,279	22,947	
Computer Hardware	2,341	10,000	10,300	10,609	10,927	
Computer Software	46,147	110,000	113,300	116,699	120,200	
Meeting Expenses	49	1,500	1,545	1,591	1,639	
Veh/Equip Rental	10,000	10,000	10,300	10,609	10,927	
Operational Equip	3,934	15,000	15,450	15,914	16,391	
Operational Mat/Supp	11,965	197,000	202,910	208,997	215,267	
Comm Equipment Lines	1,630	2,500	2,575	2,652	2,732	
Bad Debts	143,674	100,000	103,000	106,090	109,273	
Uniforms/Clothing	1,379	2,500	2,575	2,652	2,732	
Professional Service	-	50,000	250,000	53,045	54,636	
Contracts/Agreements	96,428	110,000	113,300	116,699	120,200	
Licenses/Permits	48,492	50,000	51,500	53,045	54,636	
Regulatory Fees	30,686	30,000	30,900	31,827	32,782	
Other	-	-	-	-	-	
TOTAL ADMINISTRATION AND GENERAL	2,856,054	3,362,110	4,157,287	4,077,551	4,199,877	

CBRM Water Utility
Calculation of Depreciation of Tangible Plant at Total Cost
2021/22

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
	Depreciation Rate for previous year				3,729,115
LAND AND LAND RIGHTS	0				0
Source of Supply Land					0
Power and Pumping Land					
Land - General	0		0	0.02	0
STRUCTURES AND IMPROVEMENTS	0		0	0.04	0
Source of Supply Structures	0		0	0.05	0
Power and Pumping Structures	0	0	0	0.04	0
Purification	0		0	0.04	0
Distribution Reservoirs and Standpipes	0	0	0	0.04	0
Other (Shop)	0		0	0.05	0
Equipment	0		0		0
Electrical Pumping	150,000	0	150,000	0.05	7,500
Diesel Pumping	0	0	0	0.05	0
Purification Equipment	0		0	0.05	0
Office Furniture and Equipment	0	0	0	0.1	0
Transportation Equipment	0		0	0.2	0
Meter Shop Equipment	0		0	0.04	0
Tools and Work Equipment	0		0		0
Motor Operated Tools	0	0	0		0
Other	0	0	0	0.05	0
Mains	0		0		0
Transmission	0	0	0	0.0133	0
Distribution	1,600,000	0	1,600,000	0.0133	21,280
Meters	200,000	0	200,000	0.05	10,000
Hydrants	0	0	0	0.0133	0
Services	0	0	0	0.02	0
Other	0	0	0	0.2	0
TOTAL	1,950,000	0	1,950,000	1	38,780
Source of Funding			Depreciation Fund Balance beginning of year	480,170	
Infrastructure Program	0		Interest on Fund balance	6,002	
Depreciation fund	1,800,000		Current Year Depreciation	3,767,895	
Long Term Debt	0		Fund balance before expenditures	4,254,067	
Capital out of revenue	150,000		Current years Expensitures	1,800,000	
TOTAL	1,950,000		Year End Balance	2,454,067	

CBRM Water Utility
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 for previous year		3,729,115
LAND AND LAND RIGHTS	0	0	0		0
Source of Supply Land			0		0
Power and Pumping Land					
Land - General	0		0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0.05	0
Source of Supply Structures	0		0	0.05	0
Power and Pumping Structures	0	0	0	0.0133	0
Purification	0		0		0
Distribution Reservoirs and Standpipes	3,400,000	0	3,400,000	0.0133	45,220
Other (Louisburg Master Plan/ Sydney Pres. Plan)	100,000		100,000	0.1	10,000
Equipment	0	0	0		0
Electrical Pumping	0	0	0	0.05	0
Diesel Pumping	0	0	0	0.05	0
Purification Equipment	0		0		0
Office Furniture and Equipment	0	0	0	0.1	0
Transportation Equipment	0		0	0.2	0
Meter Shop Equipment	0		0	0.05	0
Tools and Work Equipment	0		0		0
Motor Operated Tools	0	0	0	0.04	0
Other	0	0	0	0.1	0
Mains	0		0		0
Transmission	0	0	0	0.0133	0
Distribution	1,900,000	0	1,900,000	0.0133	25,270
Meters	200,000	0	200,000	0.05	10,000
Hydrants	0	0	0	0.0133	0
Services	0	0	0	0.02	0
Other	0	0	0	0.2	0
TOTAL	5,600,000	0	5,600,000	1	90,490
Source of Funding			Depreciation Fund Balance beginning of year	2,454,067	
Infrastructure Program	0		Interest on Fund balance	30,676	
Depreciation fund	4,750,000		Current Year Depreciation	3,819,605	
Long Term Debt	700,000		Fund balance before expenditures	6,304,348	
Capital out of revenue	150,000		Current years Expenditures	4,750,000	
TOTAL	5,600,000		Year End Balance	1,554,348	

CBRM Water Utility					
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 for previous year			
					3,819,605
LAND AND LAND RIGHTS	0	0	0		
Source of Supply Land					0
Power and Pumping Land					
Land - General		0	0	0.01333	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0.02	0
Source of Supply Structures			0	0	0
Power and Pumping Structures	0	0	0	0.02	0
Purification	0	0	0	0.02	0
Distribution Reservoirs and Standpipes	2,500,000	0	2,500,000	0.01333	33,325
Other (Pressure Management Plan Pottle)	50,000	0	50,000	0.05	2,500
Equipment		0	0		0
Electrical Pumping	0	0	0	0.05	0
Diesel Pumping	0	0	0	0.05	0
Purification Equipment	200,000	0	200,000	0.05	10,000
Office Furniture and Equipment		0	0	0	0
Transportation Equipment	0	0	0	0.2	0
Meter Shop Equipment		0	0		0
Tools and Work Equipment		0	0		0
Motor Operated Tools		0	0	0	0
Other		0	0	0.04	0
Mains		0	0		0
Transmission	1,500,000		1,500,000	0.0133	19,950
Distribution	3,550,000	0	3,550,000	0.0133	47,215
Meters	200,000	0	200,000	0.05	10,000
Hydrants	0	0	0	0.0133	0
Services	0	0	0	0.02	0
Other			0	0.02	0
TOTAL	8,000,000	0	8,000,000		122,990
Source of Funding			Depreciation Fund Balance beginning of year	1,554,348	
Infrastructure Program	0		Interest on Fund balance	19,429	
Depreciation fund	4,000,000		Current Year Depreciation	3,942,595	
Long Term Debt	3,800,000		Fund balance before expenditures	5,516,372	
Capital out of revenue	200,000		Current years Expenditures	4,000,000	
TOTAL	8,000,000		Year End Balance	1,516,372	

CBRM Water Utility
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 for previous year		3,942,595
LAND AND LAND RIGHTS	0		0		0
Source of Supply Land			0		0
Power and Pumping Land					
Land - General			0	0	0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	800,000		800,000	0.05	40,000
Power and Pumping Structures	0	0	0	0.0133	0
Purification	0		0	0.02	0
Distribution Reservoirs and Standpipes	3,000,000	0	3,000,000	0.0133	39,900
Other (Pressure Management Plan New Waterford)	50,000		50,000	0.1	5,000
Equipment			0		0
Electrical Pumping		0	0	0.05	0
Diesel Pumping	0	0	0	0.05	0
Purification Equipment			0		0
Office Furniture and Equipment		0	0	0.0133	0
Transportation Equipment	0		0	0.02	0
Meter Shop Equipment			0	0.2	0
Tools and Work Equipment			0		0
Motor Operated Tools		0	0	0.05	0
Other			0		0
Mains			0		0
Transmission	0		0	0.0133	0
Distribution	3,650,000		3,650,000	0.0133	48,545
Meters	0		0	0.05	0
Hydrants	0		0	0.0133	0
Services	0	0	0	0.02	0
Other					0
TOTAL	7,500,000		7,500,000	1	133,445
Source of Funding			Depreciation Fund Balance beginning of year	1,516,372	
Infrastructure Program	0		Interest on Fund balance	18,955	
Depreciation fund	4,100,000		Current Year Depreciation	4,076,040	
Long Term Debt	3,200,000		Fund balance before expenditures	5,611,367	
Capital out of revenue	200,000		Current years Expenditures	4,100,000	
TOTAL	7,500,000		Year End Balance	1,511,367	

CBRM Water Utility
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 for previous year		4,076,040
LAND AND LAND RIGHTS	0	0	0	0	0
Source of Supply Land			0		0
Power and Pumping Land					
Land - General			0	0	0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	0	0	0	0.05	0
Power and Pumping Structures	0	0	0	0.0133	0
Purification	0		0	0.02	0
Distribution Reservoirs and Standpipes	2,500,000	0	2,500,000	0.0133	33,250
Other (Pressure Management Plan New Waterford)	0		0	0.1	0
Equipment			0		0
Electrical Pumping		0	0	0.05	0
Diesel Pumping	0	0	0	0.05	0
Purification Equipment	2,250,000		2,250,000	0.04	90,000
Office Furniture and Equipment		0	0	0.0133	0
Transportation Equipment	0		0	0.02	0
Meter Shop Equipment			0	0.2	0
Tools and Work Equipment			0		0
Motor Operated Tools		0	0	0.05	0
Other			0		0
Mains		0			0
Transmission	850,000		850,000	0.0133	11,305
Distribution	1,900,000		1,900,000	0.0133	25,270
Meters	0		0	0.05	0
Hydrants	0		0	0.0133	0
Services	0	0	0	0.02	0
Other					0
TOTAL	7,500,000	0	7,500,000	1	159,825
Source of Funding			Depreciation Fund Balance beginning of year	1,511,367	
Infrastructure Program	0		Interest on Fund balance	18,892	
Depreciation fund	4,250,000		Current Year Depreciation	4,235,865	
Long Term Debt	3,250,000		Fund balance before expenditures	5,766,124	
Capital out of revenue	0		Current years Expenditures	4,250,000	
TOTAL	7,500,000		Year End Balance	1,516,124	

CBRM Water Utility
Calculation of Amoritization on Capital Contributions (to Plant)
2022/23

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Power and Pumping Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.02	0
Source of Supply Structures	0	0.04	0
Power and Pumping Structures	0	0.05	0
Purification	0	0.04	0
Distribution Reservoirs and Standpipes	0	0.04	0
Other (Shop)	0	0.04	0
Equipment	0	0.05	0
Electrical Pumping	0	0.00	0
Diesel Pumping	0	0.05	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.10	0
Meter Shop Equipment	0	0.20	0
Tools and Work Equipment	0	0.04	0
Motor Operated Tools	0	0.00	0
Other	0	0.00	0
Mains	0	0.05	0
Transmission	0	0.00	0
Distribution	0	0.01	0
Meters	0	0.01	0
Hydrants	0	0.05	0
Services	0	0.01	0
Other	0	0.02	0
TOTAL	0		0

CBRM Water Utility
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
Power and Pumping Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.05	0
Source of Supply Structures	0	0.05	0
Power and Pumping Structures	0	0.01	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.01	0
Other (Louisburg Master Plan/ Sydney Pres. Pl)	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.05	0
Diesel Pumping	0	0.05	0
Purification Equipment	0	0.00	0
Office Furniture and Equipment	0	0.10	0
Transportation Equipment	0	0.20	0
Meter Shop Equipment	0	0.05	0
Tools and Work Equipment	0	0.00	0
Motor Operated Tools	0	0.04	0
Other	0	0.10	0
Mains	0	0.00	0
Transmission	0	0.01	0
Distribution	0	0.01	0
Meters	0	0.05	0
Hydrants	0	0.01	0
Services	0	0.02	0
Other	0	0.20	0
TOTAL	0		0

CBRM Water Utility
Calculation of Amortization 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
Power and Pumping Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures	0	0.05	0
Power and Pumping Structures	0	0.01	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	0	0.01	0
Other (Pressure Management Plan New Water)	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.05	0
Diesel Pumping	0	0.05	0
Purification Equipment	0	0.00	0
Office Furniture and Equipment	0	0.01	0
Transportation Equipment	0	0.02	0
Meter Shop Equipment	0	0.20	0
Tools and Work Equipment	0	0.00	0
Motor Operated Tools	0	0.05	0
Other	0	0.00	0
Mains	0	0.00	0
Transmission	0	0.01	0
Distribution	0	0.01	0
Meters	0	0.05	0
Hydrants	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	0		0

CBRM Water Utility
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
Power and Pumping Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures	0	0.05	0
Power and Pumping Structures	0	0.01	0
Purification	0	0.02	0
Distribution Reservoirs and Standpipes	0	0.01	0
Other (Pressure Management Plan New Water)	0	0.10	0
Equipment	0	0.00	0
Electrical Pumping	0	0.05	0
Diesel Pumping	0	0.05	0
Purification Equipment	0	0.04	0
Office Furniture and Equipment	0	0.01	0
Transportation Equipment	0	0.02	0
Meter Shop Equipment	0	0.20	0
Tools and Work Equipment	0	0.00	0
Motor Operated Tools	0	0.05	0
Other	0	0.00	0
Mains	0	0.00	0
Transmission	0	0.01	0
Distribution	0	0.01	0
Meters	0	0.05	0
Hydrants	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	0		0

CBRM Water Utility Allocation of the Total Cost of Utiliy Plant in Service Between General Service and Fire Protection 2021/22							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	74,162		74,162	100.0%	74,162	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-	90.0%	0	10.0%	0
Source of Supply Land	1,376,122	-	1,376,122	90.0%	1,238,510	10.0%	137,612
Power and Pumping Land	343,374	-	343,374	90.0%	309,037	10.0%	34,337
Transmission Land	157,021	-	157,021	90.0%	141,319	10.0%	15,702
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	19,012,595	-	19,012,595	90.0%	17,111,336	10.0%	1,901,260
Power and Pumping Structures	7,386,572	-	7,386,572	90.0%	6,647,915	10.0%	738,657
Purification	2,791,214	-	2,791,214	90.0%	2,512,093	10.0%	279,121
Distribution Reservoirs and Standpipes	5,336,968	-	5,336,968	40.0%	2,134,787	60.0%	3,202,181
Other (Shop)	299,817	-	299,817	90.0%	269,835	10.0%	29,982
Equipment	-	-	-		0		0
Electrical Pumping	3,776,122	150,000	3,926,122	90.0%	3,533,510	10.0%	392,612
Diesel Pumping	543,261	-	543,261	90.0%	488,935	10.0%	54,326
Purification Equipment	23,933,954	-	23,933,954	90.0%	21,540,559	10.0%	2,393,395
Office Furniture and Equipment	362,453	-	362,453	90.0%	326,208	10.0%	36,245
Transportation Equipment	309,945	-	309,945	90.0%	278,951	10.0%	30,995
Meter Shop Equipment	30,689	-	30,689	90.0%	27,620	10.0%	3,069
Tools and Work Equipment	268,948	-	268,948	40.0%	107,579	60.0%	161,369
Motor Operated Tools	680,584	-	680,584	90.0%	612,526	10.0%	68,058
Other	690,072	-	690,072	90.0%	621,065	10.0%	69,007
Mains	-	-	-		0		0
Transmission	31,579,074	-	31,579,074	40.0%	12,631,630	60.0%	18,947,444
Distribution	50,890,151	1,600,000	52,490,151	40.0%	20,996,060	60.0%	31,494,091
Meters	11,896,759	200,000	12,096,759	100.0%	12,096,759	0.0%	0
Hydrants	3,915,154	-	3,915,154	0.0%	0	100.0%	3,915,154
Services	14,871,281	-	14,871,281	100.0%	14,871,281	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	180,526,292	1,950,000	182,476,292	65.0%	118,571,674	35.0%	63,904,618

CBRM Water Utility Allocation of the Total Cost of Utiliy Plant in Service Between General Service and Fire Protection 2022/23							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	74,162		74,162	100.0%	74,162	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS			-				0
Source of Supply Land	1,376,122	-	1,376,122	90.0%	1,238,510	10.0%	137,612
Power and Pumping Land	343,374	-	343,374	90.0%	309,037	10.0%	34,337
Transmission Land	157,021	-	157,021	90.0%	141,319	10.0%	15,702
STRUCTURES AND IMPROVEMENTS	-	-	-	90.0%	0	10.0%	0
Source of Supply Structures	19,012,595	-	19,012,595	90.0%	17,111,336	10.0%	1,901,260
Power and Pumping Structures	7,386,572	-	7,386,572	90.0%	6,647,915	10.0%	738,657
Purification	2,791,214	-	2,791,214	90.0%	2,512,093	10.0%	279,121
Distribution Reservoirs and Standpipes	5,336,968	3,400,000	8,736,968	40.0%	3,494,787	60.0%	5,242,181
Other	299,817	100,000	399,817	90.0%	359,835	10.0%	39,982
Equipment	-	-	-				
Electrical Pumping	3,926,122	-	3,926,122	90.0%	3,533,510	10.0%	392,612
Diesel Pumping	543,261	-	543,261	90.0%	488,935	10.0%	54,326
Purification Equipment	23,933,954	-	23,933,954	90.0%	21,540,559	10.0%	2,393,395
Office Furniture and Equipment	362,453	-	362,453	90.0%	326,208	10.0%	36,245
Transportation Equipment	309,945	-	309,945	90.0%	278,951	10.0%	30,995
Meter Shop Equipment	30,689	-	30,689	90.0%	27,620	10.0%	3,069
Tools and Work Equipment	268,948	-	268,948	40.0%	107,579	60.0%	161,369
Motor Operated Tools	680,584	-	680,584	90.0%	612,526	10.0%	68,058
Other	690,072	-	690,072	100.0%	690,072	0.0%	0
Mains	-	-	-	90.0%	0	10.0%	0
Transmission	31,579,074	-	31,579,074	40.0%	12,631,630	60.0%	18,947,444
Distribution	52,490,151	1,900,000	54,390,151	40.0%	21,756,060	60.0%	32,634,091
Meters	12,096,759	200,000	12,296,759	100.0%	12,296,759	0.0%	0
Hydrants	3,915,154	-	3,915,154	0.0%	0	100.0%	3,915,154
Services	14,871,281	-	14,871,281	100.0%	14,871,281	0.0%	0
Other	-	-	-	100.0%	0	0.0%	0
TOTAL	182,476,292	5,600,000	188,076,292	64.4%	121,050,681	35.6%	67,025,611

CBRM Water Utility Allocation of the Total Cost of Utiliy 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
Intangible Plant							
Organization and Working Capital	74,162		74,162	100.0%	74,162	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							
Source of Supply Land	1,376,122	0	1,376,122	90.0%	1,238,510	10.0%	137,612
Power and Pumping Land	343,374	0	343,374	90.0%	309,037	10.0%	34,337
Transmission Land	157,021	0	157,021	90.0%	141,319	10.0%	15,702
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	19,012,595	0	19,012,595	90.0%	17,111,336	10.0%	1,901,260
Power and Pumping Structures	7,386,572	0	7,386,572	90.0%	6,647,915	10.0%	738,657
Purification	2,791,214	0	2,791,214	90.0%	2,512,093	10.0%	279,121
Distribution Reservoirs and Standpipes	8,736,968	2,500,000	11,236,968	40.0%	4,494,787	60.0%	6,742,181
Other (Pressure Management Plan)	399,817	50,000	449,817	90.0%	404,835	10.0%	44,982
Equipment	-	0	-				
Electrical Pumping	3,926,122	0	3,926,122	90.0%	3,533,510	10.0%	392,612
Diesel Pumping	543,261	0	543,261	90.0%	488,935	10.0%	54,326
Purification Equipment	23,933,954	200,000	24,133,954	90.0%	21,720,559	10.0%	2,413,395
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	309,945	0	309,945	90.0%	278,951	10.0%	30,995
Meter Shop Equipment	30,689	0	30,689	90.0%	27,620	10.0%	3,069
Tools and Work Equipment	268,948	0	268,948	40.0%	107,579	60.0%	161,369
Motor Operated Tools	680,584	0	680,584	90.0%	612,526	10.0%	68,058
Other	690,072	0	690,072	100.0%	690,072	0.0%	0
Mains	-	0	-				
Transmission	31,579,074	1,500,000	33,079,074	40.0%	13,231,630	60.0%	19,847,444
Distribution	54,390,151	3,550,000	57,940,151	40.0%	23,176,060	60.0%	34,764,091
Meters	12,296,759	200,000	12,496,759	100.0%	12,496,759	0.0%	0
Hydrants	3,915,154	0	3,915,154	0.0%	0	100.0%	3,915,154
Services	14,871,281	0	14,871,281	100.0%	14,871,281	0.0%	0
Other	-	0	-	100.0%	0	0.0%	0
TOTAL	187,713,839	8,000,000	195,713,839	63.4%	124,169,473	36.6%	71,544,366

CBRM Water Utility Allocation of the Total Cost of Utiliy 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	74,162		74,162	100.0%	74,162	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							0
Source of Supply Land	1,376,122	0	1,376,122	90.0%	1,238,510	10.0%	137,612
Power and Pumping Land	343,374	0	343,374	90.0%	309,037	10.0%	34,337
Transmission Land	157,021	0	157,021	90.0%	141,319	10.0%	15,702
STRUCTURES AND IMPROVEMENTS	-	0	-	90.0%	0	10.0%	0
Source of Supply Structures	19,012,595	800,000	19,812,595	90.0%	17,831,336	10.0%	1,981,260
Power and Pumping Structures	7,386,572	0	7,386,572	90.0%	6,647,915	10.0%	738,657
Purification	2,791,214	0	2,791,214	90.0%	2,512,093	10.0%	279,121
Distribution Reservoirs and Standpipes	11,236,968	3,000,000	14,236,968	40.0%	5,694,787	60.0%	8,542,181
Other	449,817	50,000	499,817	90.0%	449,835	10.0%	49,982
Equipment	-	0	-				
Electrical Pumping	3,926,122	0	3,926,122	90.0%	3,533,510	10.0%	392,612
Diesel Pumping	543,261	0	543,261	90.0%	488,935	10.0%	54,326
Purification Equipment	24,133,954	0	24,133,954	90.0%	21,720,559	10.0%	2,413,395
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	309,945	0	309,945	90.0%	278,951	10.0%	30,995
Meter Shop Equipment	30,689	0	30,689	90.0%	27,620	10.0%	3,069
Tools and Work Equipment	268,948	0	268,948	40.0%	107,579	60.0%	161,369
Motor Operated Tools	680,584	0	680,584	90.0%	612,526	10.0%	68,058
Other	690,072	0	690,072	100.0%	690,072	0.0%	0
Mains	-	0	-				
Transmission	33,079,074	0	33,079,074	40.0%	13,231,630	60.0%	19,847,444
Distribution	57,940,151	3,650,000	61,590,151	40.0%	24,636,060	60.0%	36,954,091
Meters	12,496,759	0	12,496,759	100.0%	12,496,759	0.0%	0
Hydrants	3,915,154	0	3,915,154	0.0%	0	100.0%	3,915,154
Services	14,871,281	0	14,871,281	100.0%	14,871,281	0.0%	0
Other	-	0	-	100.0%	0	0.0%	0
TOTAL	195,713,839	7,500,000	203,213,839	62.8%	127,594,473	37.2%	75,619,366

CBRM Water Utility Allocation of the Total Cost of Utiliy 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	74,162		74,162	100.0%	74,162	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							0
Source of Supply Land	1,376,122	0	1,376,122	90.0%	1,238,510	10.0%	137,612
Power and Pumping Land	343,374	0					
Transmission Land	157,021	0	157,021	90.0%	141,319	10.0%	15,702
STRUCTURES AND IMPROVEMENTS	-	0	-	90.0%	0	10.0%	0
Source of Supply Structures	19,812,595	0	19,812,595	90.0%	17,831,336	10.0%	1,981,260
Power and Pumping Structures	7,386,572	0	7,386,572	90.0%	6,647,915	10.0%	738,657
Purification	2,791,214	0	2,791,214	90.0%	2,512,093	10.0%	279,121
Distribution Reservoirs and Standpipes	14,236,968	2,500,000	16,736,968	40.0%	6,694,787	60.0%	10,042,181
Other	499,817	0	499,817	90.0%	449,835	10.0%	49,982
Equipment	-	0	-				
Electrical Pumping	3,926,122	0	3,926,122	90.0%	3,533,510	10.0%	392,612
Diesel Pumping	543,261	0	543,261	90.0%	488,935	10.0%	54,326
Purification Equipment	24,133,954	2,250,000	26,383,954	90.0%	23,745,559	10.0%	2,638,395
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	309,945	0	309,945	90.0%	278,951	10.0%	30,995
Meter Shop Equipment	30,689	0	30,689	90.0%	27,620	10.0%	3,069
Tools and Work Equipment	268,948	0	268,948	40.0%	107,579	60.0%	161,369
Motor Operated Tools	680,584	0	680,584	90.0%	612,526	10.0%	68,058
Other	690,072	0	690,072	100.0%	690,072	0.0%	0
Mains	-	0	-				
Transmission	33,079,074	850,000	33,929,074	40.0%	13,571,630	60.0%	20,357,444
Distribution	61,590,151	1,900,000	63,490,151	40.0%	25,396,060	60.0%	38,094,091
Meters	12,496,759	0	12,496,759	100.0%	12,496,759	0.0%	0
Hydrants	3,915,154	0	3,915,154	0.0%	0	100.0%	3,915,154
Services	14,871,281	0	14,871,281	100.0%	14,871,281	0.0%	0
Other	-	0	-	100.0%	0	0.0%	0
TOTAL	203,213,839	7,500,000	210,370,465	62.5%	131,410,437	37.5%	78,960,028

Worksheet C-1

18-Oct-22

CBRM Water Utility
Allocation of Fire Protection Charges
Projected Expenses for 2023/24

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	553,667	10.0%	55,367
Power and Pumping	2,042,040	10.0%	204,204
Water Treatment	5,052,816	10.0%	505,282
Transmission and Distribution	5,059,739	38.0%	1,922,610
Administration and General	4,157,287	10.0%	415,729
Depreciation	3,942,595	38.0%	1,498,115
Taxes	2,061,214	38.0%	783,224
Return on Rate Base	4,452,458	38.0%	1,691,854
Total	27,321,816	25.9%	7,076,384

CBRM Water Utility
Allocation of Fire Protection Charges
Projected Expenses for Year 2024/25

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	570,277	10.0%	57,028
Power and Pumping	2,103,301	10.0%	210,330
Water Treatment	5,204,401	10.0%	520,440
Transmission and Distribution	5,211,763	38.7%	2,016,728
Administration and General	4,077,551	10.0%	407,755
Depreciation	4,076,040	38.7%	1,577,252
Taxes	2,081,826	38.7%	805,577
Return on Rate Base	3,828,028	38.7%	1,481,282
Total	27,153,187	26.1%	7,076,391

CBRM Water Utility
Allocation of Fire Protection Charges
Projected Expenses for Year 2025/26

	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	587,386	10.0%	58,739
Power and Pumping	2,166,400	10.0%	216,640
Water Treatment	5,360,533	10.0%	536,053
Transmission and Distribution	5,368,351	37.5%	2,014,946
Administration and General	4,199,877	10.0%	419,988
Depreciation	4,235,865	37.5%	1,589,881
Taxes	2,102,645	37.5%	789,202
Return on Rate Base	3,974,594	37.5%	1,491,816
Total	27,995,650	25.4%	7,117,265

Worksheet C-2

18-Oct-22

CBRM Water Utility					
Calculation of rate Base and required Return on rate Base					
Years Ending March 31st					
	2021/22	2022/23	2023/24	2024/25	2025/26
	(Estimate)	(Estimate)	(Estimate)	(Estimate)	(Estimate)
RATE BASE					
Utility plant in Service March 31st	182,476,292	188,076,292	195,713,839	203,213,839	210,370,465
Less Accumulated Depreciation on actual cost of plant in service	(65,253,819)	(69,073,424)	(69,196,414)	(73,149,464)	(77,385,329)
Less Unamortized amount of capital contribution for plant in service	(12,252,330)	(11,971,159)	(11,689,988)	(11,408,817)	(11,127,646)
Estimated Rate Base at Year End	104,970,143	107,031,709	114,827,437	118,655,558	121,857,490
REQUIRED RETURN					
Non-operating Expenditures (B-2)	5,937,038	4,807,515	4,868,458	4,244,028	4,390,594
Less Non-operating Revenue	-	-	-	-	-
Less Other Non-operating Revenue (B-2)	(416,000)	(416,000)	(416,000)	(416,000)	(416,000)
Return on Rate Base	5,521,038	4,391,515	4,452,458	3,828,028	3,974,594
Required Rate of Return (Req'd Return/Est Rate Base)	5.26%	4.10%	3.88%	3.23%	3.26%

CBRM Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2023/24

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge		Commodity Charge	
				Customer		Base	
Source of Supply	553,667	55,367	498,301				100% 498,301
Power and Pumping	2,042,040	204,204	1,837,836			0% 0	100% 1,837,836
Water Treatment	5,052,816	505,282	4,547,535			0% 0	100% 4,547,535
Transmission and Distribution	5,059,739	1,922,610	3,137,129		0% 0	100% 3,137,129	
Administration and General	4,157,287	415,729	3,741,558	10% 374,156	90% 3,367,402		
Depreciation	3,942,595	1,498,115	2,444,480		100% 2,444,480	0% 0	
Taxes	2,061,214	783,224	1,277,990		100% 1,277,990		
Return on Rate Base	4,452,458	1,691,854	2,760,604		40% 1,104,242	30% 828,181	30% 828,181
SUBTOTAL	27,321,816	7,076,384	20,245,432	374,156	8,194,114	3,965,310	7,711,852
TOTAL	27,321,816	7,076,384	20,245,432	374,156	8,194,114	3,965,310	7,711,852

CBRM Water Utility
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	
Source of Supply	570,277	57,028	513,250				100% 513,250
Power and Pumping	2,103,301	210,330	1,892,971			0% 0	100% 1,892,971
Water Treatment	5,204,401	520,440	4,683,961			0% 0	100% 4,683,961
Transmission and Distribution	5,211,763	2,016,728	3,195,035		0% 0	100% 3,195,035	
Administration and General	4,077,551	407,755	3,669,796	10% 366,980	90% 3,302,816		
Depreciation	4,076,040	1,577,252	2,498,788		100% 2,498,788	0.0% 0	0.0% 0
Taxes	2,081,826	805,577	1,276,249		100% 1,276,249		
Return on Rate Base	3,828,028	1,481,282	2,346,746		40% 938,699	30% 704,024	30% 704,024
SUBTOTAL	27,153,187	7,076,391	20,076,796	366,980	8,016,552	3,899,059	7,794,205
TOTAL	27,153,187	7,076,391	20,076,796	366,980	8,016,552	3,899,059	7,794,205

CBRM Water Utility
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	
Source of Supply	587,386	58,739	528,647				100% 528,647
Power and Pumping	2,166,400	216,640	1,949,760			0% 0	100% 1,949,760
Water Treatment	5,360,533	536,053	4,824,479			0% 0	100% 4,824,479
Transmission and Distribution	5,368,351	2,014,946	3,353,405		0% 0	100% 3,353,405	
Administration and General	4,199,877	419,988	3,779,889	10% 377,989	90% 3,401,900		
Depreciation	4,235,865	1,589,881	2,645,984		50% 1,322,992	25.0% 661,496	25.0% 661,496
Taxes	2,102,645	789,202	1,313,442		100% 1,313,442		
Return on Rate Base	3,974,594	1,491,816	2,482,778		40% 993,111	30% 744,833	30% 744,833
SUBTOTAL	27,995,650	7,117,265	20,878,385	377,989	7,031,446	4,759,734	8,709,216
TOTAL	27,995,650	7,117,265	20,878,385	377,989	7,031,446	4,759,734	8,709,216

CBRM Water Utility
Service Connections and Equivalents
2023/24

Meter Size	Number of First Block Services	Number of Second Block Customers	Number of Untreated Water Services	Total Number of Water Services	Capacity Ratio	System Equivalents
Unmetered	142	-	-	142	1	142
5/8"	25,439	-	-	25,439	1	25,439
3/4"	2,425	-	-	2,425	1.5	3,638
1"	312	-	-	312	2.5	780
1.5"	103	-	-	103	5	515
2"	183	2	-	185	8	1,464
3"	39	2	1	42	16	624
4"	6	4	1	11	25	150
6"	3	3	-	6	50	150
8"	2	2	2	6	90	180
TOTAL	28,654	13	4	28,671		33,082

CBRM Water Utility
Service Connections and Equivalents
2024/25

Meter Size	Number of First Block Services	Number of Second Block Customers	Number of Untreated Water Services	Total Number of Services	Capacity Ratio	System Equivalents
Unmetered	142	0	0	142	1	142
5/8"	25,439	0	0	25,439	1	25,439
3/4"	2,425	0	0	2425	1.5	3,638
1"	312	0	0	312	2.5	780
1.5"	103	0	0	103	5	515
2"	183	2	0	183	8	1,464
3"	39	2	1	40	16	624
4"	6	4	1	7	25	150
6"	3	3	0	3	50	150
8"	2	2	2	4	90	180
TOTAL	28,654	13	4	28,658		33,082

CBRM Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Number of First Block Services	Number of Second Block Customers	Number of Untreated Water Services	Total Number of Services	Capacity Ratio	System Equivalents
Unmetered	142	0	0	142	1	142
5/8"	25,439	0	0	25439	1	25,439
3/4"	2,425	0	0	2425	1.5	3,638
1"	312	0	0	312	2.5	780
1.5"	103	0	0	103	5	515
2"	183	2	0	183	8	1,464
3"	39	2	1	40	16	624
4"	6	4	1	7	25	150
6"	3	3	0	3	50	150
8"	2	2	2	4	90	180
TOTAL	28,654	13	4	28,658		33,082

Worksheet C-5

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CBRM Water Utility
Service Connections and Equivalents
2023/24

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	247.69	13.06	260.75	65.19
5/8"	1	247.69	13.06	260.75	65.19
3/4"	1.5	371.54	13.06	384.60	96.15
1"	2.5	619.24	13.06	632.29	158.07
1.5"	5	1,238.47	13.06	1,251.53	312.88
2"	8	1,981.56	13.06	1,994.62	498.65
3"	16	3,963.12	13.06	3,976.17	994.04
4"	25	6,192.37	13.06	6,205.43	1,551.36
6"	50	12,384.74	13.06	12,397.79	3,099.45
8"	90	22,292.53	13.06	22,305.58	5,576.40
TOTAL					

CBRM Water Utility
Service Connections and Equivalents
2024/25

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	242.33	12.81	255.13	63.78
5/8"	1	242.33	12.81	255.13	63.78
3/4"	1.5	363.49	12.81	376.30	94.07
1"	2.5	605.82	12.81	618.63	154.66
1.5"	5	1,211.64	12.81	1,224.44	306.11
2"	8	1,938.62	12.81	1,951.43	487.86
3"	16	3,877.24	12.81	3,890.04	972.51
4"	25	6,058.18	12.81	6,070.99	1,517.75
6"	50	12,116.37	12.81	12,129.17	3,032.29
8"	90	21,809.46	12.81	21,822.27	5,455.57
TOTAL					

CBRM Water Utility
Service Connections and Equivalents
2025/26

Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	212.55	13.19	225.74	56.44
5/8"	1	212.55	13.19	225.74	56.44
3/4"	1.5	318.82	13.19	332.02	83.00
1"	2.5	531.37	13.19	544.56	136.14
1.5"	5	1,062.75	13.19	1,075.94	268.98
2"	8	1,700.39	13.19	1,713.58	428.40
3"	16	3,400.79	13.19	3,413.98	853.49
4"	25	5,313.73	13.19	5,326.92	1,331.73
6"	50	10,627.46	13.19	10,640.65	2,660.16
8"	90	19,129.43	13.19	19,142.62	4,785.65
TOTAL					

Worksheet C-6

18-Oct-22

CBRM Water Utility Water Consumption by Block						
Meter Size	Actual Current Consumption			2023/24 Consumption		
	1st Block Cubic Meters	2nd Block Cubic Meters	Partially Treated Cubic Meters	1st Block < 35,000 Cubic Meters	2nd Block > 35,000 Cubic Meters	Partially Treated Cubic Meters
Unmetered	38,624	0	0	38,624	0	0
5/8"	4,023,564	0	0	4,023,564	0	0
3/4"	655,795	0	0	655,795	0	0
1"	300,304	0	0	300,304	0	0
1.5"	205,094	0	0	205,094	0	0
2"	463,657	25,436	0	489,093	0	0
3"	207,561	26,756	120,794	234,317	0	120,794
4"	226,007	170,198	63,904	286,007	110,198	63,904
6"	67,802	658,565	0	112,802	613,565	0
8"	372,303	26,700	116,260	399,003	0	116,260
TOTAL	6,560,711	907,655	300,958	6,744,603	723,763	300,958
	TOTAL BOTH BLOCKS	7,468,366	7,769,324	TOTAL BOTH BLOCKS	7,468,366	7,769,324

CBRM Water Utility Water Consumption by Block						
Meter Size	2024/25 Current Consumption			2025/26 Consumption		
	1st Block < 120,000 Cubic Meters	2nd Block > 120,000 Cubic Meters	Partially Treated Cubic Meters	1st Block Cubic Meters	2nd Block Cubic Meters	Partially Treated Cubic Meters
Unmetered	38,624	0	0	38,624	0	0
5/8"	4,023,564	0	0	4,023,564	0	0
3/4"	655,795	0	0	655,795	0	0
1"	300,304	0	0	300,304	0	0
1.5"	205,094	0	0	205,094	0	0
2"	489,093	0	0	489,093	0	0
3"	234,317	0	120,794	234,317	0	120,794
4"	396,205	0	63,904	396,205	0	63,904
6"	367,802	358,565	0	726,367	0	0
8"	399,003	0	116,260	399,003	0	116,260
TOTAL	7,109,801	358,565	300,958	7,468,366	0	300,958
	TOTAL BOTH BLOCKS	7,468,366	7,769,324	TOTAL BLOCK 1	7,468,366	7,769,324

Worksheet C-7

18-Oct-22

CBRM Water Utility
Calculation of Consumption Charge
2023/24

NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
Total Charge Worksheet C-3	1.03	1.03
Quantity Worksheet C-6		
NET DELIVERY EXPENSES		
Total Charge Worksheet C-3	0.56	
Quantity Worksheet C-6		
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE	1.60	
BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE		1.03
PARTIALLY TREATED DELIVERY CHARGE PER CUBIC METRE	0.56	

CBRM Water Utility
Calculation of Consumption Charge
2024/25

NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
Total Charge Worksheet C-3	1.04	1.04
Quantity Worksheet C-6		
NET DELIVERY EXPENSES		
Total Charge Worksheet C-3	0.53	
Quantity Worksheet C-6		
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE	1.57	
BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE		1.04
PARTIALLY TREATED DELIVERY CHARGE PER CUBIC METRE	0.53	

CBRM Water Utility
Calculation of Consumption Charge
2025/26

NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
Total Charge Worksheet C-3	1.17	
Quantity Worksheet C-6		
NET DELIVERY EXPENSES		
Total Charge Worksheet C-3	0.61	
Quantity Worksheet C-6		
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE	1.78	
BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE		
PARTIALLY TREATED DELIVERY CHARGE PER CUBIC METRE	0.61	

CBRM Water Utility
Water Consumption by Block
2023/24

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	142	260.75	37,027
5/8"	25,439	260.75	6,633,282
3/4"	2,425	384.60	932,655
1"	312	632.29	197,276
1.5"	103	1,251.53	128,908
2"	183	1,994.62	365,015
3"	39	3,976.17	155,071
4"	6	6,205.43	37,233
6"	3	12,397.79	37,193
8"	2	22,305.58	44,611

TOTAL BASE REVENUE 8,568,270

CONSUMPTION CHARGE

	Quantity	\$/ Cubic Metre	
1st Block	6,744,603	1.60	10,760,421
2nd Block	723,763	1.03	747,359
Partially Treated	300,958	0.56	169,382
TOTAL CONSUMPTION REVENUE			11,677,163

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 20,245,432

CBRM Water Utility
Water Consumption by Block
2024/25

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	142	255.13	36,229
5/8"	25,439	255.13	6,490,369
3/4"	2,425	376.30	912,523
1"	312	618.63	193,011
1.5"	103	1,224.44	126,118
2"	183	1,951.43	357,111
3"	39	3,890.04	151,712
4"	6	6,070.99	36,426
6"	3	12,129.17	36,388
8"	2	21,822.27	43,645

TOTAL BASE REVENUE 8,383,532

CONSUMPTION CHARGE

	Quantity	\$/ Cubic Metre	
1st Block	7,109,801	1.57	11,160,711
2nd Block	358,565	1.04	374,209
Partially Treated	300,958	0.53	158,345
TOTAL CONSUMPTION REVENUE			11,693,264

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 20,076,796

CBRM Water Utility
Water Consumption by Block
2025/26

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	142	225.74	32,055
5/8"	25,439	225.74	5,742,617
3/4"	2,425	332.02	805,137
1"	312	544.56	169,904
1.5"	103	1,075.94	110,822
2"	183	1,713.58	313,586
3"	39	3,413.98	133,145
4"	6	5,326.92	31,962
6"	3	10,640.65	31,922
8"	2	19,142.62	38,285

TOTAL BASE REVENUE 7,409,435

CONSUMPTION CHARGE

	Quantity	\$/ Cubic Metre	
1st Block	7,468,366	1.78	13,284,574
Partially Treated	300,958	0.61	184,376

TOTAL CONSUMPTION REVENUE 13,468,950

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 20,878,385

CBRM Water Utility

Comparison of Current Water Rates for Block 1 Customers only with Proposed New Rates
2023/24

Meter Size	Average Quarterly Consumption			Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	2nd Block	Untreated Water	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	68									166.91	168.29	0.8%
5/8"	40			63.71	65.19	2.3%	60.10	63.08	5.0%	123.81	128.27	3.6%
3/4"	68			94.30	96.15	2.0%	102.76	107.86	5.0%	197.06	204.01	3.5%
1"	241		-	155.50	158.07	1.7%	365.75	383.90	5.0%	521.25	541.97	4.0%
1.5"	498		-	308.48	312.88	1.4%	756.66	794.20	5.0%	1,065.14	1,107.08	3.9%
2"	579		-	492.06	498.65	1.3%	879.72	923.37	5.0%	1,371.78	1,422.02	3.7%
3"	1,074		-	981.61	994.04	1.3%	1,632.65	1,713.65	5.0%	2,614.26	2,707.69	3.6%
4"	6,084		-	1,532.35	1,551.36	1.2%	9,247.11	9,705.89	5.0%	10,779.46	11,257.25	4.4%
6"	650		-	3,062.18	3,099.45	1.2%	988.25	1,037.28	5.0%	4,050.43	4,136.73	2.1%
8"	41,538		-	5,509.91	5,576.40	1.2%	63,137.51	66,269.97	5.0%	68,647.42	71,846.37	4.7%

Comparison of Current Rates for Block 2 Customers only with Proposed New Rates

2"	8,180	-	-	492.06	498.65	1.3%	10,493.35	13,049.67	24.4%	10,985.41	13,548.33	23.3%
3"	8,345	-	-	981.61	994.04	1.3%	10,643.50	13,312.92	25.1%	11,625.11	14,306.96	23.1%
4"	8,750	6,887	-	1,532.35	1,551.36	1.2%	17,280.01	21,071.78	21.9%	18,812.36	22,623.13	20.3%
6"	8,750	51,130	-	3,062.18	3,099.45	1.2%	57,541.18	66,757.25	16.0%	60,603.36	69,856.69	15.3%
8"	8,338	-	-	5,509.91	5,576.40	1.2%	10,637.13	13,301.75	25.1%	16,147.04	18,878.14	16.9%

Comparison of Current Rates for Partially Treated Customers only with Proposed New Rates

3"	-	-	30,199	981.61	994.04	1.3%	18,421.09	16,996.01	-7.7%	19,402.70	17,990.05	-7.3%
4"	-	-	15,976	1,532.35	1,551.36	1.2%	9,745.36	8,991.45	-7.7%	11,277.71	10,542.81	-6.5%
6"	-	-	-	3,062.18	3,099.45	1.2%	-	-	-	-	-	-
8"	-	-	14,533	5,509.91	5,576.40	1.2%	8,864.83	8,179.03	-7.7%	14,374.74	13,755.43	-4.3%

CBRM Water Utility

Comparison of Current Water Rates for Block 1 Customers only 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	2nd Block	Untreated Water	Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	68									168.29	170.53	1.3%
5/8"	40	-	-	65.19	63.78	-2.2%	63.08	62.07	-1.6%	128.27	125.85	-1.9%
3/4"	68	-	-	96.15	94.07	-2.2%	107.86	106.13	-1.6%	204.01	200.20	-1.9%
1"	241	-	-	158.07	154.66	-2.2%	383.90	377.73	-1.6%	541.97	532.39	-1.8%
1.5"	498	-	-	312.88	306.11	-2.2%	794.20	781.43	-1.6%	1,107.08	1,087.54	-1.8%
2"	579	-	-	498.65	487.86	-2.2%	923.37	908.53	-1.6%	1,422.02	1,396.38	-1.8%
3"	1,074	-	-	994.04	972.51	-2.2%	1,713.65	1,686.10	-1.6%	2,707.69	2,658.61	-1.8%
4"	6,084	-	-	1,551.36	1,517.75	-2.2%	9,705.89	9,549.86	-1.6%	11,257.25	11,067.60	-1.7%
6"	650	-	-	3,099.45	3,032.29	-2.2%	1,037.28	1,020.61	-1.6%	4,136.73	4,052.90	-2.0%
8"	41,538	-	-	5,576.40	5,455.57	-2.2%	-	-	0.0%	-	-	0.0%

Comparison of Current Rates for Block 2 Customers only with Proposed New Rates

2"	8,180	-	-	498.65	487.86	-2.2%	13,049.67	12,839.89	-1.6%	13,548.33	13,327.74	-1.6%
3"	8,345	-	-	994.04	972.51	-2.2%	13,312.92	13,098.90	-1.6%	14,306.96	14,071.41	-1.6%
4"	15,637	-	-	1,551.36	1,517.75	-2.2%	21,071.78	24,546.99	16.5%	22,623.13	26,064.74	15.2%
6"	30,000	29,880	-	3,099.45	3,032.29	-2.2%	66,757.25	78,277.00	17.3%	69,856.69	81,309.30	16.4%
8"	8,338	-	-	5,576.40	5,455.57	-2.2%	13,301.75	13,087.91	-1.6%	18,878.14	18,543.48	-1.8%

Comparison of Current Rates for Partially Treated Customers only with Proposed New Rates

3"	-	-	30,199	994.04	972.51	-2.2%	16,996.01	15,888.49	-6.5%	17,990.05	16,861.00	-6.3%
4"	-	-	15,976	1,551.36	1,517.75	-2.2%	8,991.45	8,405.53	-6.5%	10,542.81	9,923.28	-5.9%
6"	-	-	-	3,099.45	3,032.29	-2.2%	-	-	-	-	-	-
8"	-	-	14,533	5,576.40	5,455.57	-2.2%	8,179.03	7,646.06	-6.5%	13,755.43	13,101.62	-4.8%

CBRM Water Utility

Comparison of Current Water Rates for Block 1 Customers only with Proposed New Rates
2025/26

Meter Size	Average Quarterly Consumption					Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change	
	Base Charge		Untreated Water	Current	Proposed		Current	Proposed		Current	Proposed		
	1st Block	2nd Block					Change	Change		Change	Change		
Unmetered	68									170.53	177.39	4.0%	
5/8"	40			63.78	56.44	-11.5%	62.07	70.34	13.3%	125.85	126.77	0.7%	
3/4"	68	-	-	94.07	83.00	-11.8%	106.13	120.26	13.3%	200.20	203.26	1.5%	
1"	241	-	-	154.66	136.14	-12.0%	377.73	428.02	13.3%	532.39	564.17	6.0%	
1.5"	498	-	-	306.11	268.98	-12.1%	781.43	885.48	13.3%	1,087.54	1,154.46	6.2%	
2"	579	-	-	487.86	428.40	-12.2%	908.53	1,029.50	13.3%	1,396.38	1,457.89	4.4%	
3"	1,074	-	-	972.51	853.49	-12.2%	1,686.10	1,910.60	13.3%	2,658.61	2,764.10	4.0%	
4"	6,084	-	-	1,517.75	1,331.73	-12.3%	9,549.86	10,821.43	13.3%	11,067.60	12,153.16	9.8%	
6"	650	-	-	3,032.29	2,660.16	-12.3%	1,020.61	1,156.50	13.3%	4,052.90	3,816.67	-5.8%	
8"	41,538	-	-	5,455.57	4,785.65	-12.3%	-	-	0.0%	-	-	0.0%	

Comparison of Current Rates for Block 2 Customers only with Proposed New Rates

2"	8,180	-	-	487.86	428.40	-12.2%	12,839.89	14,549.52	13.3%	13,327.74	14,977.92	12.4%
3"	8,345	-	-	972.51	853.49	-12.2%	13,098.90	14,843.02	13.3%	14,071.41	15,696.52	11.5%
4"	15,637	-	-	1,517.75	1,331.73	-12.3%	24,546.99	27,815.44	13.3%	26,064.74	29,147.17	11.8%
6"	59,880	-	-	3,032.29	2,660.16	-12.3%	78,277.00	106,514.04	36.1%	81,309.30	109,174.20	34.3%
8"	8,338	-	-	5,455.57	4,785.65	-12.3%	13,087.91	14,830.57	13.3%	18,543.48	19,616.23	5.8%

Comparison of Current Rates for Partially Treated Customers only with Proposed New Rates

3"	-	-	30,199	972.51	853.49	-12.2%	15,888.49	18,500.56	16.4%	16,861.00	19,354.05	14.8%
4"	-	-	15,976	1,517.75	1,331.73	-12.3%	8,405.53	9,787.40	16.4%	9,923.28	11,119.13	12.1%
6"	-	-	-	3,032.29	2,660.16	-12.3%	-	-				
8"	-	-	14,533	5,455.57	4,785.65	-12.3%	7,646.06	8,903.07	16.4%	13,101.62	13,688.73	4.5%

Worksheet D-2

18-Oct-22

CBRM Water Utility Comparitive Statement of Operations				
Fiscal Years ending March 31st				
	Projection Using Proposed Rates			
	2022/23 Year	2023/24 Test Yr 1	2024/25 Test Yr 2	2025/26 Test Yr 3
OPERATING REVENUES				
Metered Sales	19,218,619	20,245,432	20,076,796	20,878,385
Public Fire Protection	7,076,391	7,076,384	7,076,391	7,117,265
Sprinkler Service and Private Hydrants	61,000	61,000	61,000	61,000
Miscellaneous	350,000	350,000	350,000	350,000
Overdue Accounts	5,000	5,000	5,000	5,000
Total	26,711,010	27,737,816	27,569,187	28,411,650
OPERATING EXPENDITURES				
Source of Supply	537,541	553,667	570,277	587,386
Power and Pumping	1,982,563	2,042,040	2,103,301	2,166,400
Water Treatment	4,899,272	5,052,816	5,204,401	5,360,533
Transmission and Distribution	4,912,368	5,059,739	5,211,763	5,368,351
Administration and General	3,362,110	4,157,287	4,077,551	4,199,877
Depreciation	3,819,605	3,942,595	4,076,040	4,235,865
Taxes	2,040,806	2,061,214	2,081,826	2,102,645
Total	21,554,265	22,869,358	23,325,159	24,021,056
OPERATING PROFIT (LOSS)				
NON-OPERATING REVENUES				
Interest and other income	0	0	0	0
Transfer from Depreciation Fund	0	0	0	0
Amorization of Deferred Capital contributions	281,171	0	0	0
Total	281,171	0	0	0
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	3,564,500	3,564,500	2,764,500	2,764,500
Debt Charges - Interest	858,754	611,627	458,207	327,993
New Debt - Principal	19,029	20,171	21,381	22,664
New Debt - Interest	42,000	40,858	39,648	38,365
New Debt - Principal	0	103,301	109,499	109,499
New Debt - Interest	0	228,000	221,802	215,232
New Debt - Principal	0	0	86,991	92,210
New Debt - Interest	0	0	192,000	186,781
New Debt - Principal	0	0	0	88,350
New Debt - Interest	0	0	0	195,000
Amoritization of Debt Discounts	23,232	0	0	0
Short Term Interest Charges	150,000	150,000	150,000	150,000
Appropriations	0	0	0	0
Capital out of Revenue	150,000	150,000	200,000	200,000
Earnings	0	0	0	0
Total	4,807,515	4,868,458	4,244,028	4,390,594
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	630,401	0	0	0

Appendix 1

Loan Calculator
Long Term Debt
2022/23

Interest Rate	6.0%
Term in years	20
Capital \$	700,000

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$19,029.19	42,000.00	61,029.19	680,970.81
2	\$20,170.94	40,858.25	61,029.19	660,799.87
3	\$21,381.20	39,647.99	61,029.19	639,418.67
4	\$22,664.07	38,365.12	61,029.19	616,754.60
5	\$24,023.91	37,005.28	61,029.19	592,730.69
6	\$25,465.35	35,563.84	61,029.19	567,265.34
7	\$26,993.27	34,035.92	61,029.19	540,272.07
8	\$28,612.87	32,416.32	61,029.19	511,659.20
9	\$30,329.64	30,699.55	61,029.19	481,329.57
10	\$32,149.42	28,879.77	61,029.19	449,180.15
11	\$34,078.38	26,950.81	61,029.19	415,101.77
12	\$36,123.08	24,906.11	61,029.19	378,978.69
13	\$38,290.47	22,738.72	61,029.19	340,688.22
14	\$40,587.90	20,441.29	61,029.19	300,100.32
15	\$43,023.17	18,006.02	61,029.19	257,077.15
16	\$45,604.56	15,424.63	61,029.19	211,472.59
17	\$48,340.83	12,688.36	61,029.19	163,131.75
18	\$51,241.28	9,787.91	61,029.19	111,890.47
19	\$54,315.76	6,713.43	61,029.19	57,574.71
20	\$57,574.71	3,454.48	61,029.19	(0.00)

Loan Calculator
Long Term Debt
2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	3,800,000

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$103,301.32	228,000.00	331,301.32	3,696,698.68
2	\$109,499.40	221,801.92	331,301.32	3,587,199.29
3	\$116,069.36	215,231.96	331,301.32	3,471,129.93
4	\$123,033.52	208,267.80	331,301.32	3,348,096.41
5	\$130,415.53	200,885.78	331,301.32	3,217,680.88
6	\$138,240.46	193,060.85	331,301.32	3,079,440.41
7	\$146,534.89	184,766.42	331,301.32	2,932,905.52
8	\$155,326.99	175,974.33	331,301.32	2,777,578.53
9	\$164,646.60	166,654.71	331,301.32	2,612,931.93
10	\$174,525.40	156,775.92	331,301.32	2,438,406.53
11	\$184,996.92	146,304.39	331,301.32	2,253,409.61
12	\$196,096.74	135,204.58	331,301.32	2,057,312.86
13	\$207,862.54	123,438.77	331,301.32	1,849,450.32
14	\$220,334.30	110,967.02	331,301.32	1,629,116.02
15	\$233,554.36	97,746.96	331,301.32	1,395,561.67
16	\$247,567.62	83,733.70	331,301.32	1,147,994.05
17	\$262,421.67	68,879.64	331,301.32	885,572.38
18	\$278,166.97	53,134.34	331,301.32	607,405.40
19	\$294,856.99	36,444.32	331,301.32	312,548.41
20	\$312,548.41	18,752.90	331,301.32	(0.00)

Loan Calculator**Long Term Debt**

2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	3,200,000

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$86,990.58	\$192,000.00	278,990.58	3,113,009.42
2	\$92,210.02	\$186,780.57	278,990.58	3,020,799.40
3	\$97,742.62	\$181,247.96	278,990.58	2,923,056.78
4	\$103,607.18	\$175,383.41	278,990.58	2,819,449.61
5	\$109,823.61	\$169,166.98	278,990.58	2,709,626.00
6	\$116,413.02	\$162,577.56	278,990.58	2,593,212.98
7	\$123,397.80	\$155,592.78	278,990.58	2,469,815.17
8	\$130,801.67	\$148,188.91	278,990.58	2,339,013.50
9	\$138,649.77	\$140,340.81	278,990.58	2,200,363.73
10	\$146,968.76	\$132,021.82	278,990.58	2,053,394.97
11	\$155,786.88	\$123,203.70	278,990.58	1,897,608.09
12	\$165,134.10	\$113,856.49	278,990.58	1,732,473.99
13	\$175,042.14	\$103,948.44	278,990.58	1,557,431.85
14	\$185,544.67	\$93,445.91	278,990.58	1,371,887.18
15	\$196,677.35	\$82,313.23	278,990.58	1,175,209.83
16	\$208,477.99	\$70,512.59	278,990.58	966,731.83
17	\$220,986.67	\$58,003.91	278,990.58	745,745.16
18	\$234,245.87	\$44,744.71	278,990.58	511,499.29
19	\$248,300.63	\$30,689.96	278,990.58	263,198.66
20	\$263,198.66	\$15,791.92	278,990.58	(0.00)

Loan Calculator**Long Term Debt**

2025/26

Interest Rate	6.0%
Term in years	20
Capital \$	3,250,000

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$88,349.81	\$195,000.00	283,349.81	3,161,650.19
2	\$93,650.80	\$189,699.01	283,349.81	3,067,999.39
3	\$99,269.85	\$184,079.96	283,349.81	2,968,729.54
4	\$105,226.04	\$178,123.77	283,349.81	2,863,503.51
5	\$111,539.60	\$171,810.21	283,349.81	2,751,963.91
6	\$118,231.98	\$165,117.83	283,349.81	2,633,731.93
7	\$125,325.89	\$158,023.92	283,349.81	2,508,406.04
8	\$132,845.45	\$150,504.36	283,349.81	2,375,560.59
9	\$140,816.17	\$142,533.64	283,349.81	2,234,744.41
10	\$149,265.15	\$134,084.66	283,349.81	2,085,479.27
11	\$158,221.05	\$125,128.76	283,349.81	1,927,258.21
12	\$167,714.32	\$115,635.49	283,349.81	1,759,543.90
13	\$177,777.18	\$105,572.63	283,349.81	1,581,766.72
14	\$188,443.81	\$94,906.00	283,349.81	1,393,322.91
15	\$199,750.44	\$83,599.37	283,349.81	1,193,572.48
16	\$211,735.46	\$71,614.35	283,349.81	981,837.02
17	\$224,439.59	\$58,910.22	283,349.81	757,397.43
18	\$237,905.96	\$45,443.85	283,349.81	519,491.46
19	\$252,180.32	\$31,169.49	283,349.81	267,311.14
20	\$267,311.14	\$16,038.67	283,349.81	-

**SCHEDULES A, B, AND C
RATES AND CHARGES**

SCHEDEULE "A"
CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY

SCHEDEULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April, 2023)

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 Cape Breton Regional Municipality Water Utility of the Cape Breton Regional Municipality.

1. **RATES:**

(a) <u>Unmetered</u>		<u>Quarterly</u>
	Based on 68 cubic meters per quarter	168.29
(b) <u>Base Charges</u>		<u>Quarterly</u>
	Size of Meter	
	5/8"	60.13
	3/4"	88.83
	1"	146.25
	1.5"	289.77
	2"	462
	3"	921.28
	4"	1,437.98
	6"	2,873.24
	8"	5,169.65
(c) Consumption Rate		
1st Block (0 to 35,000 c.m./year)	\$1.59	per cubic metre
2nd Block (>35,000 c.m. / year)	\$1.03	per cubic metre
Partially Treated	\$0.56	per cubic metre

(d) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Cape Breton Regional Municipality shall pay annually to the Utility for fire protection on or before October 1, 2023 the sum of \$7,076,384.

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	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

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 \$200.00.

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 \$50.00 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. **CHARGES 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.

8. **CONNECTION 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.

9. **DISCONNECTION FEE**

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$50.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested.

10. **SPECIAL SERVICE CHARGE:**

A special service charge of \$50.00 (\$150.00 if such work is performed after regular working hours) be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. 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.

11. **THEFT:** The Utility may charge penalties in addition to the applicable water charges for each illegal water connection as follows:

i)	1 st Offence	\$300.00
ii)	2 nd Offence	\$750.00

12. **CHARGE FOR NON-NEGOTIABLE CHEQUES**

The Utility may charge a \$25.00 administration fee plus any additional fees charged by the bank for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

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.

SCHEDULE "B"

CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April, 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 Cape Breton Regional Municipality Water Utility of the Cape Breton Regional Municipality.

1. **RATES:**

(a) Unmetered

	<u>Quarterly</u>
Based on 65 cubic meters per quarter	170.53

(b) Base Charges

Size of Meter		
5/8"		63.78
3/4"		94.07
1"		154.66
1.5"		306.11
2"		487.86
3"		972.51
4"		1,517.75
6"		3,032.29
8"		5,455.57

(c) Consumption Rate

1st Block (0 to 120,000 c.m./year)	\$ 1.57	per cubic metre
2nd Block (>120,000 c.m. / year)	\$ 1.04	per cubic metre
Partially Treated	\$ 0.53	per cubic metre

(d) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Cape Breton Regional Municipality shall pay to the water Utility for fire protection on or before October 1, 2024 the sum of \$7,076,384.

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	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

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 \$200.00.

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 \$50.00 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. CHARGES 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.

8. CONNECTION 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.

9. DISCONNECTION FEE

Whenever a customer, requests for the water be turned off from any premises for an extended period of time, a charge of \$50.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested.

10. SPECIAL SERVICE CHARGE:

A 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 necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. 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.

11. THEFT: The Utility may charge penalties in addition to the applicable water charges for each illegal water connection as follows:

i)	1 st Offence	\$300.00
ii)	2 nd Offence	\$750.00

12. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$25.00 administration fee plus any additional bank fees for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

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.

SCHEDULE "C"

CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES 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 Cape Breton Regional Municipality Water Utility of the Cape Breton Regional Municipality.

1. RATES:

(a) <u>Unmetered</u>		<u>Quarterly</u>
	Based on 64 cubic meters per quarter	
		177.39
(b) <u>Base Charges</u>		<u>Quarterly</u>
Size of Meter		
5/8"		56.44
3/4"		83.00
1"		136.14
1.5"		268.98
2"		428.40
3"		853.49
4"		1,331.73
6"		2,660.16
8"		4,785.65
(c) Consumption Rate		
1st Block	\$ 1.78	per cubic metre
Partially Treated	\$ 0.61	per cubic metre

(d) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Cape Breton Regional Municipality shall pay annually to the water Utility for fire protection on or before October 1, 2025 the sum of \$7,117,265.

For subsequent years, the annual public fire protection rate for the Cape Breton Regional Municipality shall be based on the above or:

- (a) the sum of 37.5% of transmission and distribution, taxes and depreciation expenses of the Utility and return on rate base of the immediately preceding year, plus
- (b) 10 % of all other expenses, whichever is the greater.

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	\$200.00
Each building serviced by a sprinkler service of 8" or more in diameter	\$250.00

4. PRIVATE CONNECTION HYDRANT RATES

Per hydrant per year \$200.00

5. 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.

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 \$50.00 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. **CHARGES 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.

8. **CONNECTION 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.

9. **DISCONNECTION FEE**

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$50.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested.

10. **SPECIAL SERVICE CHARGE:**

A 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 necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. 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.

11. **THEFT:** The Utility may charge penalties in addition to the applicable water charges for each illegal water connection as follows:

i)	1 st Offence	\$300.00
ii)	2 nd Offence	\$750.00

12. **CHARGE FOR NON-NEGOTIABLE CHEQUES**

The Utility may charge a \$25.00 administration fee plus any additional bank fees for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

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.

SCHEDULE D
RULES AND REGULATIONS

SCHEDULE D

CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS GOVERNING THE SUPPLY OF WATER AND WATER SERVICES (Effective 1 April 2023)

1. In these Rules and regulations, unless the context otherwise requires, the expression:

Municipality means the Cape Breton Regional Municipality

Utility means the Cape Breton Regional Municipality Water Utility.

Customer means a person, a property owner, firm or corporation who, or which, contracts to be supplied with water at a specific location or locations.

Unmetered Service means that type of unmetered service charged for by flat rates.

Metered Rate Service means that type of service charged for at metered rates and is supplied to customers other than those supplied by fixture and flat rate service. Metered rate service is required for all new services.

Regular Working Hours means the hours of operation whereby utility employees are compensated at a regular rate of pay.

Automated Meter Infrastructure (AMI) means a system which uses radio frequency transmission technology for measuring individual Customer's water consumption at intervals of an hour or less and communicating such information at frequent intervals to the Utility.

Encoder Receiver Transmitter (ERT) means a device used to transmit data from a water meter to the Utility and is deemed to be part of such meter.

2. **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:

- a) the customer applying for and receiving approval for water service;
- b) the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.

A property owner who rents or leases a property or self contained unit to a tenant or lessee shall be

required to open an account for the provision of water at the property rented or leased.

- c) Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the amount of water utilized.
- d) Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.

3. **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the previous year's average bill for the meter size for such service for a period of three months, or such lesser amount as the Utility may demand (a minimum of \$50.00). This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When the customer ceases to use the service and discharges all their liability to the Utility in respect of such service, the deposit shall be returned to him with interest based on the rate of interest obtained by the Cape Breton Regional Municipality on its surplus cash balances on deposit with its banker as at March 31 of each fiscal year.

4. **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of his liabilities to the Utility.

5. **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of either monthly or approximately three months (quarterly) and shall be payable within thirty days after the date rendered. Bills are due on the billing date and bills not paid within thirty days after the billing date shall be subject to the interest charge as set out in the Schedule of Rates and Charges.

6. **BILLING:** If an agreement/contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

7. **ADJUSTMENT OF BILLS:**

- (a) Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance with the best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.
- (b) Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of

the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.

- (c) Customer Over billed - Should it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility, and the Utility will be responsible for payment of the over billed amount with interest calculated on the basis of current simple interest paid by the bank such period not to exceed five years.

8. **METER READING:** In the case of Metered Service Customers who are billed quarterly, meters shall be read in at least two of the four quarters, normally, the second and fourth, and, subject to Regulation 8, each billing for these quarters shall be based upon the meter reading with adjustment for any earlier estimated reading. The Utility may, at its option, estimate the readings in the alternate quarters based on the actual consumption from the previous quarter. In the case of Metered Service Customers who are billed monthly, meters shall be read monthly.

9. **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.

10. **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date rendered. The customer shall pay the reconnection fee as set out in the Charges for Re-establishing Water Service in the Schedule of Rates and Charges after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is not in compliance with arrangements. Customers who fail to comply with the payment arrangements will not be approved. In the event of a violation of these Regulations by a person or Customer, including liabilities and obligations owed to the Utility by any person or Customer under a private contract for Services entered into between the Utility and such person or Customer, the Utility may refuse or immediately suspend Service to such person or Customer and may continue such refusal or suspension until the violation has been cured. The Utility may, in considering the circumstances respecting a request to reconnect Service, decline to reconnect such Service outside Regular Working Hours where the Service was disconnected as a result of a violation of these Regulations.

11. **WATER TO BE SUPPLIED BY METER:** Except where water is used for construction purposes

from a hydrant under the supervision of the Utility and except as in these regulations otherwise provided, all services other than those used exclusively for fire protection shall be metered. Any building occupied by more than one tenant may have a separate meter with appropriate isolation valves for each tenant. With the Utility's approval, such a building may be serviced by one meter, provided the landlord is the customer. The Utility shall determine the size and type of meter to be installed in each case. All meters shall be the property of the Utility. A Customer shall not sell unmetered water to any person without the written approval of the Utility.

Where AMI becomes available to a Customer, the Utility is authorized to require such Customer to have an AMI meter installed for the metering of Service. Where AMI is the standard meter in use, and an AMI meter is not installed, such Customer will be subject to a charge of \$50.00 per read for the measurement of Service by a meter which is required to be read manually and such meter will be read on a quarterly basis. Where a Customer has water Service measured by a meter using radio frequency technology to report meter reading to a receiving device, such Customer cannot refuse replacement of such meter with an AMI meter.

12. **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility. Each metered Service shall have a stop device located at the property line or outside the building foundation wall of a premises where Service is provided, as determined by the Utility, to permit control of such Service. Each water Service line shall be metered individually. A Service Connection to a meter shall be installed with a shut off valve on both sides of the meter, inside the building, to the satisfaction of and without expense to the Utility and as prescribed by the Utility.
13. **METER READERS:** Each meter reader shall be provided with an official identification, which he/she shall exhibit on request.
14. **ACCESS TO CUSTOMER'S PREMISES:** Representatives of the Utility shall have right of access to all parts of a customer's property or premises at all reasonable hours for the purpose of inspecting any water pipes or fittings, or appliances, or discontinuing service, or for the purpose of installing, removing, repairing, reading or inspecting meters. If entry to the property on which such meter is located is required, the Utility shall notify the Customer by registered mail and undertake its reasonable efforts to obtain a reading, and failing such arrangements being made despite its reasonable efforts, the Utility shall have the right to suspend service to any customer who refuses such access.
15. **LOCATION OF METERS:** The Utility shall have the right to refuse service to, or suspend the service of, any customer who does not provide a place which, in the opinion of the Utility, is suitable for the meter and a related reading device located on the exterior of the building to which Service is provided. It should be in the building served, at or near the point of entry of the service pipe, in a place where it can be easily read and replaced and where it will not be exposed to freezing temperatures.

Where the premises of a customer are of such a nature that a meter cannot be properly installed in a building or if the building is not sufficiently frost-proof as to guarantee the safety of the meter, the Utility may order the construction of a suitable frost-proof box in which the meter can be installed. Service to such premises may be refused or suspended until such a frost-proof box approved by the Utility is installed. In the event of an alteration to a building to which water Service is provided, the Customer shall be responsible, as required by the Utility, to relocate the meter, including, as may be required by the Utility, a meter reading device located on the exterior of such building, at the Customer's expense and to a location approved by the Utility.

16. **MASTER WATER METERS:** In circumstances where a Customer or Customers is or are, as the case may be, provided Service by the Utility with multiple water meters, the Utility may supply, at its expense, a master meter and install such master meter in a location on such Customer's premises in a manner approved by the Utility. A Customer is liable to pay for water which passes through the meter measuring Service to such Customer, provided, however, that if the aggregate of the amounts of water passing through the meters of individual Customers is less than the amount of water passing through the master meter associated with the meters of such individual Customers, the difference in cost of Service obtained by subtracting the aggregate cost of metered water Service measured by the meters of individual Customers from the cost of metered water Service measured by the master meter shall be shared equally among such individual Customers. The Utility may suspend water Service without notice to those individual Customers who fail to pay their respective portion of the difference in cost of water Service described therein. Customers receiving water Service where there is a master meter providing Service as described in this section are jointly and severally liable for all water passing through such master meter and for the minimum charges therefore as provided herein. The Customer, or group of individual Customers referred to in this section, as the case may be, is responsible for the distribution of water from the Utility's master meter to the properties of a Customer or Customers, and the Utility shall be under no obligation to install, maintain or replace any pipes, appliances, fixtures or other apparatus connected therewith.
17. **DAMAGE TO WATER METERS:** Each customer shall be responsible for the condition of the ERT and the water meter installed on his service and shall protect it. They shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter or the replacement of a meter seal either broken or removed illegally shall be paid by the customer. The cost shall be charged to the customer in the form of a bill consisting of the amount of the actual costs incurred (a \$25.00 minimum charge shall apply). If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid. Repetitive occurrences of damage to the meter or the illegal breaking or removal of the seal of the meter may result in the suspension of water services to that customer by the Utility. Where the Utility determines a Customer is liable pursuant to subsection (2), such customer shall pay to the Utility:

<u>(i)</u>	Damaged ERT	\$80.00
<u>(ii)</u>	Wire to ERT cut	\$80.00
<u>(iii)</u>	Damaged water meter	market price/cost recovery
18. **METER TESTING:** On the request of a customer to have their meter tested (meter sized 15 mm

(5/8 inch to 50 mm (2 inch)), the Utility may charge the sum of one hundred dollars (\$100.00) to defray in part the cost of making the test. If the tests show that:

- a. for positive displacement meters (disc type) the meter is over-registering by more than 1½%, or
- b. for turbine or compound meters the meter is over-registering by more than 3%,

The sum so charged shall be refunded to the customer and the bill for service rendered to the customer shall be adjusted accordingly. No adjustment shall extend for a period beyond one year prior to the test and one refund shall be made only to the person who overpaid.

Meters 80 mm (3 inch) and larger require on-site testing. The Utility shall be entitled to a fee to cover the expenses involved in contracting a third party for testing. This amount shall be billed to the customer if the meter should be found to be registering satisfactorily.

19. PLUMBING TO BE SATISFACTORY: All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Building Code Act (Nova Scotia) and Regulations of and be approved by the proper official of the Municipality and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Municipality and/or the operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility. Water Service to a Customer may be discontinued at any time if, in the opinion of the Utility, the water meter measuring such Service is in a dirty, unsanitary or inaccessible place.

20. REMOTE REGISTERING WATER METERS: When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, his agents or members of his family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.

21. CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:

(a) No owner, consumer, customer or other person hereinafter collectively referred to in this rule and regulation as "person" shall connect, cause to be connected, or allow to remain connected to the water system, or plumbing installation, without the express written consent of the Utility, any piping fixtures, fittings container or appliance in a manner which, under any circumstances, may allow water, wastewater, or any other liquid, chemical or substance, to ingress or egress the water

system.

(b) Where, in the opinion of the Utility, there may be a risk of contamination to the potable water system, notwithstanding the provisions of subparagraph (a), the Utility may require the customer, at the customers sole cost and expense, to install at any point on the customers water service connection or water service pipe, one or more backflow prevention (BFP) devices, which devices shall be of a quality and type approved by the Utility.

(c) All BFP devices shall be maintained in good working order. Such devices must be inspected and tested by a certified tester, approved by the Utility, at the expense of the customer. Such inspections shall take place upon installation, and thereafter annually, or more often if required by the Utility. The customer shall submit a report in a form approved by the Utility on any or all tests performed on a BFP device within 30 days of a test. A record card shall be displayed on or adjacent to the BFP device on which the tester shall record the name and address of the owner of the device; the location, type, manufacturer, serial number and size of the device; and the test date, the tester's initials, the tester's name, the name of his employer, and the tester's license number.

(e) The Utility shall maintain a program for the issuance, renewal and cancellation of Cross Connection Control Tester's Licenses. The Utility's program shall establish minimum standards, minimum insurance requirements, fees and administrative procedures.

(f) Installation, maintenance, field-testing and selection of all BFP devices shall fully conform to the latest revision of CSA B64.10 and CSA B64 series.

(g) The owner, consumer, customer or other person hereinafter collectively referred to in this rules and regulation as "person" shall immediately notify the Utility of any failure of the Cross Connection Control & Backflow Prevention Devise as soon as they are aware of such a failure whether or not it resulted in a backflow to the Utility's water system

(h) In the event of any breach, contravention or non-compliance by a person of any of the provision and regulations in a sub-paragraphs (a),(b),(c) or (d) the Utility may:

- (i) suspend water service to such person, or
- (ii) give notice to the person to correct the breach, contravention or non-compliance within 96 hours, or a specified lesser period. If the person fails to comply with such notice, the Utility may immediately thereafter suspend water service to such person.

22. **ALTERNATE WATER SUPPLY PROHIBITED:** Connection of any customer's water system, which is served by the Utility, to any other source of water supply is prohibited. Failure to comply with this regulation shall entitle the Utility to suspend the service.

23. **DANGEROUS CONNECTIONS:** No connection shall be permitted to any installation; equipment or source in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility's water supply system. If any such connection

exists the Utility may discontinue the supply of water to such customer.

24. **PROHIBITED DEVICES:** Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets for supplying locomotives or ships, etc., which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
25. **IMPROPER USE OR WASTE OF WATER:** No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall he sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
26. **SERVICE PIPES:** Upon receipt of an application for service to any premises located on any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water service, the Utility shall install a service pipe which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 3/4" in (19 mm) diameter shall be laid for any service.

The necessary excavation for the laying of the service pipe, backfilling and replacement of the street and sidewalk surfaces from the water main in the street shall be the responsibility of the Utility. The cost of supplying and laying 3/4 inch water pipe and fittings in the trench between the main pipe and the street line shall be paid by the Utility. From the street line to the premises, all costs shall be paid by the customer.

The excavation may be the same excavation as is used for the sewer service pipe or if minimum horizontal and vertical separation between the water and sewer pipes cannot be obtained, a separate excavation for the water service pipe shall be required. In either case, the excavation is be provided by the applicant to the satisfaction of the Utility.

For water service pipes larger than 3/4 inch, the whole cost shall be borne by the customer, less the cost of 3/4 inch service pipe and fittings in the trench provided from the main to the street line.

Should any person make application for more than one service to his premises, the decision as to the necessity of the additional service shall be made by the Utility, and if the additional service is installed, the total cost thereof from the main to the customer's premises shall be paid by such applicant.

All services must be installed in accordance with the Rules and Regulations of the Municipality and to the satisfaction of the Utility.

When a service has been installed without objection from the customer as to the location of the same, no subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

Each water Service Connection shall be individually metered.

In the event of a change of the use of such premises, including by way of rezoning, re-subdivision, condominium conversion or otherwise, where such use would result in an increased occupancy of the premises, the owner of such premises shall apply to the Utility to request the use of the existing Service Connection or new Connections suitably sized to provide the increased demand required, pursuant to which application:

- (i) The applicant may be required to provide a hydraulic analysis of the proposed water use and existing system to determine the suitability of the Service for the new use, subject to the Utility in its sole discretion, determining whether existing Service Connections are not suitable;
- (ii) All such Service Connections shall be installed at the owner's expense, from the main water line in the public street or right of way to the applicant's premises, such installation to be in accordance with the Building Code Act, R.S.N.S. 1989, c46 and regulations made under the authority of that Act and to the satisfaction of the Utility.

When a Water Service Connection is abandoned or is to be abandoned, the Utility may require the owner of the property serviced by such Water Service Connection to, at its expense, cap off such Water Service Connection at the water main or as otherwise prescribed by the Utility.

The Utility may require the owner referred to in this section to provide either a maintenance bond in the amount of ten thousand dollars (\$10,000) per residential Water Service Connection and twenty thousand dollars (\$20,000) per ICI Water Service Connection, or a certified cheque payable to the Utility to ensure performance of such abandonment.

Where an owner fails to carry out an abandonment referred to in section within six months of notice to the Utility, the Utility shall be entitled to negotiate the maintenance bond or certified cheque, as the case may be, without notice to the owner, and apply the proceeds to the cost of completing such abandonment, together with other costs related thereto, and the balance of the proceeds, if any shall be returned to the owner without interest.

Where an application for a Service Connection is submitted to the Utility with a building permit for a construction project with a value greater than \$100,000, or where a property is being redeveloped, and the Service Connection is 30 years of age or older, the owner shall install a replacement or new Service Connection at the owner's expense and in accordance with the Utility's design specifications.

27. **REPAIRS TO SERVICES:** If a leak or other trouble occurs it shall be repaired as soon as possible. If the leak or trouble occurs in a service line providing non-fire protection water supplies between the main and the street line it shall be repaired by the Utility at its expense. If the leak or trouble occurs elsewhere in a service line providing non-fire protection water supplies, it shall be

repaired by the customer at their expense.

If the leak or trouble occurs in a service line which provides private fire protection services (sprinkler or hydrant) it shall be repaired by the customer at his expense.

The Utility may make such repairs for any customer provided the customer agrees to pay the cost of same. When required, each customer desiring the Utility to do such work shall deposit with the Utility a sum equal to the estimated cost of the work.

If a leak occurs on the customer's portion of their service pipe and, after being notified of same, they refuse or unduly delay to have repairs made, the Utility may discontinue the supply of water to such service pipe if, in its opinion, such action is necessary in order to prevent wastage of water. The Utility shall notify the customer affected of its intention to discontinue such supply.

28. **CUSTOMER WORK PERFORMED BY THE UTILITY:** Whenever a customer requests the Utility to do work for which the customer is required to pay and the Utility agrees to do the work, the customer shall deposit with the Utility, before the work is started, a sum of money equal to the Utility's estimate of the probable cost of said work. When the actual cost is determined, an adjustment in the payment shall be made. Installations shall be made in accordance with the Cape Breton Regional Municipality Water Utility specifications and be subject to inspection by the Utility's Engineer or Utility's Employees prior to water service being made available.
29. **PIPE INSTALLATION:** The Utility shall not be required to install pipe in any short term or seasonal conditions which, in its opinion, are not suitable for such installations and under which the Utility cannot guarantee a free flow of water and or water quality, in service pipes.
30. **UNAUTHORIZED EXTENSIONS, ADDITIONS OR CONNECTIONS:** No person shall, without the written consent of the Utility, make or cause to be made any connections to any pipe or main or any part of the water system or in any way obtain or use water therefrom in any manner other than as set out in these Regulations. Any unauthorized connection shall be subject to removal by the Utility. The cost of the removal including labour and materials and an estimate of the water used together with a \$200 service charge shall be paid by those who made the unauthorized connection.
31. **SEASON FOR LAYING PIPES:** The Utility shall not be required to lay any pipe at any season of the year or at any time which, in its opinion, is not suitable.
32. **PRIVATE FIRE PROTECTION:** Fire protection lines within buildings shall be installed so that all pipes will be open and readily accessible for inspection at any time, and no connection for any purpose other than fire protection shall be made thereto. Unless approved by the Utility in writing, no fire protection line shall be connected in any way to a metered service. A Customer is solely responsible for the maintenance, repair and replacement of all privately owned fire protection systems, including fire protection plumbing, valves, sprinklers, hydrants and related appurtenances.
33. **LIABILITY OF UTILITY:** The Utility shall not be deemed to guarantee an uninterrupted supply or a sufficient or uniform pressure and shall not be liable for any damage or injury caused or done

by reason of the interruption of supply, variation of pressure or on account of the turning off or turning on of the water for any purpose.

34. **INTERFERENCE WITH UTILITY PROPERTY:** No person, unless authorized by the Utility in writing, shall draw water from, open, close, cut, break, or in any way injure or interfere with any fire hydrant, water main, water pipe, or any property of the Utility or obstruct the free access to any hydrant, stop cock, meter, building, etc., provided, however, that nothing in this paragraph contained shall be deemed to prevent an officer or member of the Fire Department engaged in the work of such Department, from using any hydrant or other source of water supply designated by the Utility for fire protection purposes.
35. **SUSPENDING SERVICE FOR VIOLATION:** Whenever, in the opinion of the Utility, violation of any of these Rules and Regulations is existing or has occurred, the Utility may cause the water service to be suspended from the premises where such violation has occurred or is existing and may keep the same so suspended until satisfied that the cause for such action has been removed.
36. **RESUMPTION OF SERVICE:** In all cases where water service has been suspended for violation of any of these rules, service shall not be restored until the cause for violation has been removed.
37. **SPRINKLER SERVICE MAINS AND HYDRANT SYSTEM:** The customer shall be responsible for the cost of installing and maintaining a sprinkler service pipe from the main in the street to the building. It shall include a proper size control valve so that the service may be shut off if necessary. If requested by the applicant, a domestic service pipe may be connected to the sprinkler service pipe, but only if it is connected outside the building foundation wall and is provided with an approved shutoff valve located outside the building to permit control of the domestic service pipe without the necessity to enter the building. Before any domestic service pipe is connected to a sprinkler service pipe, the applicant must obtain approval from the appropriate authority and provide the Utility with a certified copy of such approval. The Utility shall supervise the installation of same. When the private fire protection system includes private hydrants, these hydrants must be flushed during the Utility's regular flushing periods, under the supervision of the Utility's personnel. These hydrants shall be maintained in a manner, or on a regular basis as approved by the Utility. Fire protection lines within buildings shall be so installed that all pipes will be open and readily accessible for inspection at any time and no connection other than for fire protection shall be made thereto.
38. The location and spacing of hydrants in new construction shall be installed in accordance with the Cape Breton Regional Municipality Water Utility specifications.
FIRE HYDRANT FLOW TESTING: The Utility may, upon request, attend a site to operate the Water System for the purpose of facilitating fire hydrant flow testing. Where a person or company has made a request and the Utility grants approval pursuant to this section such person or company shall
 - (a) Pay for all traffic control expenses, as deemed necessary by the Utility; and
 - (b) Pay the Utility the cost of having Utility staff attend as follows:
 - i. One Utility staff attending: \$300;
 - ii. Two Utility staff attending: \$600;
 - iii. More than two Utility staff attending: cost-recovery basis.

(c) The Utility is not obligated to provide equipment or materials required for testing it is solely the responsibility of the person/company requesting the service.

39. **PRESSURE REDUCING VALVES:** Where, in the opinion of the Utility, it is necessary for proper water service, a customer shall install on the service pipe, between the meter and the shut off valve on the customer's side of the meter, a pressure reducing valve of a type satisfactory to the Utility. The customer shall be responsible for the cost of installing and maintaining the pressure reducing valve at all times.

40. **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 36, the customer shall, for his own safety and protection, install on his hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.

41. **EXTENSIONS:** Any owner of property situated on a street or highway in which no water main has been laid (or where the main has been laid, but has not been extended to the point opposite the owner's property), may make application to the Utility requesting permission to have such a servicing extension carried out. The Utility would review the application and either give approval in principle for the extension, or advise the property owner that the extension is not feasible, and will provide the owner with the reason for refusing permission.

After approval in principle has been granted, the owner may sign a contract with the Utility requesting that the Utility install the water extension at his expense, or the owner may have the water line extended by a private contractor approved by the Utility. Where the latter is done, the extension must be designed and the construction supervised by a registered professional engineer with the design being approved by the Utility.

In any event, the cost of the extension shall be paid fully by the owner and the ownership of the water line turned over to the Utility before any water services are connected to the extended line.

After the water line has been turned over to the Utility, it shall become a part of the water utility and all of these regulations affecting the operation of the Utility shall apply.

42. **WATER CONSERVATION DIRECTIVES:** The Utility may issue conservation of water directives to its customers, if in the opinion of the Utility, such directives are required to permit the Utility to provide reliable continuous water service to all customers served by the Utility. During such times as these directives are in force, customers who do not comply with the directives may have their water service suspended until such time as they agree to comply with the directive or upon suspension of the water conservation directive, whichever occurs first. Such customers shall be required to pay the Charge for Re-establishing Water Service as laid out in the approved Schedule of Rates for the Utility.

43. **CURB STOP/CONTROL VALVE SERVICE BOX:** The curb stop/control valve service box housing the customers control valve shall be exposed for access by the Utility at all times. The

Utility requires all curb stop/control valve service boxes and/or valves to be fully exposed and adjusted to final landscape grade before the installation of a customer's water meter. Any adjustment of the service box or valve box is the responsibility of the customer.

The customer shall ensure the curb stop/control valve service box and/or the valve box is exposed at all times. In the event that the curb stop/control valve service box is buried, paved over, back-filled or damaged as a result of carelessness, willful obstruction or any other occurrence that, in the opinion of the Utility, results in the requirement for the Utility to expose, re-expose, adjust or repair the curb stop /control valve service box, it shall be at the customer's expense. The Utility may undertake such activities as it deems necessary to gain access to the premises curb stop/control valve service box without expense to the Utility. When such action is undertaken, the reinstatement of the road, right-of-way, driveway, sidewalk, curb or landscape will be charged back to the customer if such activity is undertaken by the Utility.