

Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, OCTOBER 25TH, 2022

9:30 A.M.

Council Chambers
2nd Floor, City Hall
320 Esplanade, Sydney, NS

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Cape Breton Regional Municipality

Council Meeting

Tuesday, October 25th, 2022

9:30 a.m.

AGENDA ITEMS

Land Acknowledgement

9:30 a.m.

Roll Call

O' Canada

1. **APPROVAL OF AGENDA:** (Motion Required)
2. **APPROVAL OF MINUTES:** (Previously Distributed)

➤ September 13, 2022 - Council

3. **PROCLAMATIONS:**

9:35 a.m.

- 3.1 **Pancreatic Cancer Awareness Month:**
Deputy Mayor Earlene MacMullin (See page 5)
- 3.2 **International Intersex Awareness Day:**
Councillor Lorne Green (See page 6)
- 3.3 **Dyslexia Awareness Month:**
Councillor Darren O'Quinn (See page 8)
- 3.4 **Lung Cancer Awareness Month:**
Councillor Steve Parsons (See page 9)

4. **PUBLIC SERVICES ISSUE:**

9:45 a.m.

- 4.1 **CBRM Water Utility Water Rate Study:** Gerry Isenor, G.A Isenor Consulting Limited and Blaine Rooney, Blaine S. Rooney Consulting Limited (See page 11)

Continued...

**Council Meeting Agenda
October 25, 2022 (Cont'd)**

5. BUSINESS ARISING:

5.1 Audit Committee Meeting – October 18, 2022: 11:00 a.m.

- a) **Draft Audited Financial Statements for Year Ended March 31, 2022:**
Jennifer Campbell, Chief Financial Officer (See page 77)

6. CORPORATE SERVICES ISSUES: 11:10 a.m.

6.1 **Borrowing Resolution, Lease Facility:** Jennifer Campbell, Chief Financial Officer (See page 78)

6.2 **Borrowing Resolution, Operating Line of Credit:** Jennifer Campbell, Chief Financial Officer (See page 79)

6.3 **Seaview Manor Resolution – Board Member Appointment:** Demetri Kachafanas, KC, Regional Solicitor (See page 80)

8. FINANCIAL STATEMENTS: 11:20 a.m.
Jennifer Campbell, Chief Financial Officer

8.1 **CBRM to August 31, 2022:** (See page 82)

For Information Only.

8.2 **Port of Sydney Development Corporation to August 31, 2022:**
(See page 107)

For Information Only.

9. Review of Action Items from this Meeting: 10:35 p.m.
Mayor Amanda M. McDougall

ADJOURNMENT



PROCLAMATION

Pancreatic Cancer Awareness

- Whereas:** In 2022, an estimated 6,700 people will be diagnosed with pancreatic cancer in Canada and 90% will eventually die from the disease;
- And Whereas:** Pancreatic cancer has the lowest survival rate of all major cancers and just 10% of those diagnosed will survive 5 years or longer;
- And Whereas:** Pancreatic cancer is now the third leading cause of cancer-related death in Canada;
- And Whereas:** It is estimated that by 2025, 557,688 new cases will be diagnosed globally;
- And Whereas:** The good health and well-being of the residents of Cape Breton Regional Municipality are enhanced as a direct result of increased awareness about the risks and symptoms of pancreatic cancer, and research into early detection, causes, and effective treatments.
- And Whereas:** November is National Pancreatic Cancer Awareness Month. Citizens are encouraged to help raise awareness about this silent killer by lighting-up landmarks, iconic buildings, homes and businesses in purple to illuminate the disease;
- And Whereas:** A Flag Raising Ceremony will be held on Tuesday, November 1st at 2:00 p.m. at CBRM City Hall to raise awareness about Pancreatic Cancer. Families and friends who have been affected by pancreatic cancer are welcome to attend in honour of those we have lost; and to lend our strength to those who carry on the fight.
- Be it Therefore Resolved:** That CBRM Mayor Amanda M. McDougall and Council proclaim November as National Pancreatic Cancer Awareness Month and November 17th, 2022, as World Pancreatic Cancer Day in the Cape Breton Regional Municipality.

Deputy Mayor Earlene MacMullin - CBRM District #2

October 25th, 2022

Cape Breton Regional Municipality

PROCLAMATION
International Intersex Awareness Day- 2022

WHEREAS: October 26th, 2022 is recognized as International Intersex Awareness Day;

AND WHEREAS: Intersex infants, children and adolescents are subjected to medically unnecessary surgeries, hormonal treatments and other procedures in an attempt to forcibly change their appearance to be in line with societal expectations about female and male bodies. When, as is frequently the case, these procedures are performed without the full, free and informed consent of the person concerned, they amount to violations of fundamental human rights;

AND WHEREAS: Parents of children with intersex traits request or often face pressure to agree to such surgeries or treatments on their children. They are rarely informed about alternatives or about the potential negative consequences of the procedures, which are routinely performed despite a lack of medical indication, necessity, or urgency. The rationale for these is frequently based on social prejudice, stigma associated with intersex bodies and administrative requirements to assign sex at the moment of birth registration;

AND WHEREAS: Profound negative impacts of these often-irreversible procedures have been reported, including permanent infertility, incontinence, loss of sexual sensation, causing life-long pain and severe psychological suffering, including depression and shame linked to attempts to hide and erase intersex traits. In many cases intersex people do not even have access to their own medical records or original birth certificates;

Continued...

AND WHEREAS:

Advocates were joined by the Canadian Bar Association's May 2019 call "to postpone genital normalizing surgeries on children until the child can meaningfully participate in the decision – except where there is immediate risk to the child's health and medical treatment cannot be delayed";

**BE IT THEREFORE
RESOLVED:**

That CBRM Mayor Amanda M. McDougall and Council proclaim October 26th, 2022, as International Intersex Awareness Day in the Cape Breton Regional Municipality.

Councillor Lorne Green – CBRM District #12

October 25th, 2022

Cape Breton Regional Municipality

PROCLAMATION
Dyslexia Awareness Month- 2022

WHEREAS: The month of October is recognized as Dyslexia Awareness Month and raises awareness and support for people with dyslexia;

AND WHEREAS: Dyslexia is a learning disability, making it difficult for people to learn to read, write and spell. Ten to 15 per cent of Canadians live with dyslexia, a neurological condition;

AND WHEREAS: Children and adults with dyslexia need support to be successful in school and in life. Once the condition has been identified, it can be managed with proper support;

AND WHEREAS: The Cape Breton Regional Municipality supports organizations and individuals committed to raising awareness about diseases, conditions and illnesses that affect all Canadians. Through education, fundraising and support, the health and well-being of our communities are improved;

BE IT THEREFORE RESOLVED: That CBRM Mayor Amanda M. McDougall and Council proclaim October 2022 as Dyslexia Awareness Month in the Cape Breton Regional Municipality.

Councillor Darren O'Quinn - CBRM District #11

October 25th, 2022

Cape Breton Regional Municipality

PROCLAMATION
Lung Cancer Awareness Month - 2022

- WHEREAS:** Lung cancer is the leading cause of cancer death among men and women in Canada, accounting for more deaths than colon cancer, breast cancer, and prostate cancer combined;
- AND WHEREAS:** Over 20,000 Canadians are expected to die of lung and bronchus cancer in 2022, representing nearly one quarter of all cancer deaths in Canada;
- AND WHEREAS:** According to research by Canadian oncologists, lung cancer is expected to be the most commonly diagnosed cancer in Canada, with over 30,000 new lung cancer cases expected in 2022;
- AND WHEREAS:** The 5-year survival rate for localized lung cancer is 60%, yet only 24% of lung cancers are diagnosed at this stage;
- AND WHEREAS:** Screening for lung cancer for high-risk individuals using low-dose computed tomography can lead to the earlier detection of lung cancer and save lives, reducing the mortality by 20% when compared to screening by chest x-ray in the National Lung Screening Trial (4) and reducing the risk of death at 10 years by 24% in men and 33% in women as demonstrated by another large randomized trial;
- AND WHEREAS:** Funding for lung cancer research trails far behind funding for research of many other cancers, and additional research is needed in early diagnosis, screening, and treatment for lung cancer as well as in lung cancer affecting women and lung cancer health disparities;

Continued...

AND WHEREAS: Organizations working in Canada such as the Canadian Lung Cancer Screening Initiative are committed to educating about lung cancer and lung cancer screening and working to increase lung cancer screening rates.

BE IT THEREFORE RESOLVED: That CBRM Mayor Amanda M. McDougall and Council proclaim November 2022 as Lung Cancer Awareness Month in the Cape Breton Regional Municipality and recognize the need for research in lung cancer affecting women and lung cancer health disparities and encourage all citizens to learn about lung cancer and early detection through lung cancer screening.

Councillor Steve Parsons – CBRM District #7

October 25th, 2022



Cape Breton Regional Municipality

Issue Paper

To: CBRM Council

October 25, 2022

Issue:

Cape Breton Regional Municipality Rate Study and Application to Nova Scotia Utility and Review Board

Background:

G.A. Isenor Consulting Ltd. in association with Blaine S. Rooney Consulting Ltd has completed a water rate study for the Cape Breton Regional Municipality. The rate study is attached, and upon approval by Cape Breton Regional Council, an application will be made to the Nova Scotia Utility and Review Board seeking approval for the water rates outlined in the study. The rate application is intended to gain approval for the water rates from fiscal 2023/24 until fiscal 2025/26.

Recommendation:

That Cape Breton Regional Municipality Council approve the rate study as presented and authorize the submission of a Water Rate Applications to the Nova Scotia Utility and Review Board.

Greg Campbell, P.Eng.
Manager – Technical Support Services

CBRM Water Utility
Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

18-Oct-22

INDEX

NOTES TO WORKSHEETS

WORKSHEETS B-1 TO D-2

SCHEDULES A, B, AND C – RATES AND CHARGES

SCHEDULE D – RULES AND REGULATIONS

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 untreated 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 untreated 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.

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

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 Repairs	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	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					
Infrastructure Program	0			Depreciation Fund Balance beginning of year	480,170
Depreciation fund	1,800,000			Interest on Fund balance	6,002
Long Term Debt	0			Current Year Depreciation	3,767,895
Capital out of revenue	150,000			Fund balance before expenditures	4,254,067
TOTAL	1,950,000			Current years Expenditures	1,800,000
				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
Source of Supply Land			0		0
Power and Pumping Land					
Land - General	0		0	0	0
STRUCTURES AND IMPROVEMENTS	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
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	0	7,500,000	1	133,445
Source of Funding					
Infrastructure Program	0			Depreciation Fund Balance beginning of year	1,516,372
Depreciation fund	4,100,000			Interest on Fund balance	18,955
Long Term Debt	3,200,000			Current Year Depreciation	4,076,040
Capital out of revenue	200,000			Fund balance before expenditures	5,611,367
TOTAL	7,500,000			Current years Expenditures	4,100,000
				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
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	0.05	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					
Infrastructure Program	0				1,511,367
Depreciation fund	4,250,000				18,892
Long Term Debt	3,250,000				4,235,865
Capital out of revenue	0				5,766,124
TOTAL	7,500,000				4,250,000
					Year End Balance 1,516,124

CBRM Water Utility			
Calculation of Amortization 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 Amoritzation 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	
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. Plan)	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 Fumiture 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 Waterford)	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	
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 Waterford)	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 Utility 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							
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							
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							
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							
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							
Meters	11,896,759	200,000	12,096,759	100.0%	12,096,759	0.0%	0
Hydrants							
Hydrants	3,915,154	-	3,915,154	0.0%	0	100.0%	3,915,154
Services							
Services	14,871,281	-	14,871,281	100.0%	14,871,281	0.0%	0
Other							
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 Utility 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 Utility Plant in Service Between General Service and Fire Protection 2023/24							
	Utility Plant In Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
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							
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							
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							
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 Utility Plant in Service
Between General Service and Fire Protection
2024/25

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	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
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							
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							
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							0
Meters	12,496,759	0	12,496,759	100.0%	12,496,759	0.0%	0
Hydrants							3,915,154
Hydrants	3,915,154	0	3,915,154	0.0%	0	100.0%	3,915,154
Services							0
Services	14,871,281	0	14,871,281	100.0%	14,871,281	0.0%	0
Other							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 Utility Plant in Service
Between General Service and Fire Protection
2025/26

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	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
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							
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							
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							0
12,496,759	0	12,496,759	100.0%	12,496,759	0.0%	0	
Hydrants							3,915,154
3,915,154	0	3,915,154	0.0%	0	100.0%	3,915,154	
Services							0
14,871,281	0	14,871,281	100.0%	14,871,281	0.0%	0	
Other							0
-	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

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
Adminstration 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
Adminstration 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 Yaar 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
Adminstration 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

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		Delivery	Production	
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		0
Return on Rate Base	4,452,458	1,691,854	2,760,604			40%	1,104,242	30%	828,181
SUBTOTAL	27,321,816	7,076,384	20,245,432		374,156		8,194,114		3,965,310
TOTAL	27,321,816	7,076,384	20,245,432		374,156		8,194,114		3,965,310

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		Delivery	Production	
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
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
SUBTOTAL	27,153,187	7,076,391	20,076,796		366,980		8,016,552		3,899,059
TOTAL	27,153,187	7,076,391	20,076,796		366,980		8,016,552		3,899,059

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		Delivery	Production	
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
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
SUBTOTAL	27,995,650	7,117,265	20,878,385		377,989		7,031,446		4,759,734
TOTAL	27,995,650	7,117,265	20,878,385		377,989		7,031,446		4,759,734

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	2,425	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	25,439	1	25,439
3/4"	2,425	0	0	2,425	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 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					

CBRM Water Utility Water Consumption by Block						
Meter Size	Actual Current Consumption			2023/24 Consumption		
	1st Block Cubic Meters	2nd Block Cubic Meters	Untreated Water Cubic Meters	1st Block < 35,000 Cubic Meters	2nd Block > 35,000 Cubic Meters	Untreated Water 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	Untreated Water Cubic Meters	1st Block Cubic Meters	2nd Block Cubic Meters	Untreated Water 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

CBRM Water Utility Calculation of Consumption Charge 2023/24		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.03	1.03
NET DELIVERY EXPENSES		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.56	
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE UNTREATED WATER DELIVERY CHARGE PER CUBIC METRE	1.60	1.03

CBRM Water Utility Calculation of Consumption Charge 2024/25		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.04	1.04
NET DELIVERY EXPENSES		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.53	
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE UNTREATED WATER DELIVERY CHARGE PER CUBIC METRE	1.57	1.04

CBRM Water Utility Calculation of Consumption Charge 2025/26		
NET PRODUCTION EXPENSE	BLOCK 1	BLOCK 2
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.17	
NET DELIVERY EXPENSES		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.61	
BLOCK 1 CONSUMPTION CHARGE PER CUBIC METRE BLOCK 2 CONSUMPTION CHARGE PER CUBIC METRE UNTREATED WATER DELIVERY CHARGE PER CUBIC METRE	1.78	0.61

Worksheet C-8

18-Oct-22

**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

	<u>Quantity</u>	<u>\$/ Cubic Metre</u>	
1st Block	6,744,603	1.60	10,760,421
2nd Block	723,763	1.03	747,359
Untreated Water	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

	<u>Quantity</u>	<u>\$/ Cubic Metre</u>	
1st Block	7,109,801	1.57	11,160,711
2nd Block	358,565	1.04	374,209
Untreated Water	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				
	<u>Quantity</u>	<u>\$/ Cubic Metre</u>		
1st Block	7,468,366	1.78	13,284,574	
Untreated Water	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 Untreated Water 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 Untreated Water 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		Untreated Water	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
	1st Block	2nd Block		Current	Proposed		Current	Proposed		Current	Proposed	
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 Untreated Water 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%

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				
Other Raw Water Sales	0	0	0	0
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	811,627	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
Amortization 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**

SCHEDULE "A"
CAPE BRETON REGIONAL MUNICIPALITY WATER UTILITY
SCHEDULE 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"		462.00
	3"		921.28
	4"		1,437.98
	6"		2,873.24
	8"		5,169.65
(c)	<u>Consumption Rate</u>		
	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
	Untreated Water	\$ 0.56	per cubic metre

A

(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

A

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.

A

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) <u>Unmetered</u>		<u>Quarterly</u>
	Based on 65 cubic meters per quarter	170.53
(b) <u>Base Charges</u>		<u>Quarterly</u>
	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
Untreated Water	\$ 0.53	per cubic metre

B

(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.

B

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.

B

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>	Based on 64 cubic meters per quarter	<u>Quarterly</u> 177.39
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(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
Untreated Water	\$	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.

C

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.

C

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)

I. 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 customer's sole cost and expense, to install at any point on the customer's 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 rule and regulation as "person" shall immediately notify the Utility of any failure of the Cross Connection Control & Backflow Prevention Device 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 provisions 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 to 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.

The location and spacing of hydrants in new construction shall be installed in accordance with the Cape Breton Regional Municipality Water Utility specifications.

38. **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. **WATER CONSERVATION DIRECTIVES** The Utility may enact water conservation directives to its customers, if in the opinion of the Utility, such directives will permit the Utility to provide a reliable , continuous supply of water to all customers.

During such times as these directives may be enacted, customers who do not comply with the directives may have their water supply suspended until such time as the customer agrees to comply with the directives or upon suspension of the water conservation directives, whichever occurs first.

42. **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.

43. **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.

44. **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.

MOTION of the Cape Breton Regional Municipality at a duly called meeting of the Council held on October 25, 2022.

MOVED BY

SECONDED BY

That the Cape Breton Regional Municipality apply to the Nova Scotia Utility and Review Board for changes in its rates for water and water service, fire protection to the Cape Breton Regional Municipality and changes to its Rules And Regulations for customers served by the Cape Breton Regional Municipality Water Utility, as set out in the Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited.

MOTION CARRIED

I, Marie Walsh, Chief Administrative Officer for the Cape Breton Regional Municipality, do hereby certify that this is a true copy of the Resolution duly passed at a duly called meeting of the Council of the Cape Breton Regional Municipality held on October 25, 2022.

Marie Walsh
Chief Administrative Officer

Annual Financial Report - Year Ended March 31, 2022:

Motion:

Moved by Councillor Paruch, seconded by Councillor Parsons, that a recommendation be made to Council to approve and release the:

- CBRM Consolidated Financial Statements for the Year Ended March 31, 2022
- CBRM Water Utility Financial Statements for the Year Ended March 31, 2022
- Audit Findings Report for the Year Ended March 31, 2022

Motion Carried.



CBRM

A Community of Communities

Cape Breton Regional Municipality

MEMO

Date: October 25, 2022
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Borrowing Resolution, Lease Facility

CBRM has in place a lease facility that carries a limit of \$2,000,000. Our financial institution, the Bank of Montreal, requires CBRM to renew this lease facility annually. CBRM will from time to time, opt to finance equipment purchases through a capital lease agreement that carries a shorter term than borrowing through the traditional debenture process and at a more favorable rate than other direct-financing options. Lease payments are included in the respective departments' operating budgets and does not affect borrowing capacity.

The Bank of Montreal requires a motion from Council to renew this lease facility for the 2022/2023 fiscal year.

Sincerely,

Jennifer Campbell, CPA, CA Chief Financial Officer



CBRM

A Community of Communities

Cape Breton Regional Municipality

MEMO

Date: October 25, 2022
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Borrowing Resolution, Operating Line of Credit

CBRM has in place a borrowing resolution for a \$44,000,000 line of credit. Our financial institution, the Bank of Montreal, requires CBRM to renew this operating line of credit annually. This represents the overdraft that is used to finance short term operations and bridge financing for capital projects.

The Bank of Montreal requires a motion from Council to renew this borrowing resolution for the 2022/2023 fiscal year.

Sincerely,

Jennifer Campbell, CPA, CA Chief Financial Officer

CBRM

M·E·M·O

320 Esplanade

Sydney, Nova Scotia, B1P 7B9

902-563-5045

To: Mayor Amanda M. McDougall and Regional Councillors
From: Demetri Kachafanas, KC – Regional Solicitor
Date: October 19, 2022
Subject: Seaview Manor Resolution – Board Member Appointment

The Mayor's office was advised by Eric Doucette, Chief Executive Officer of Seaview Manor, that citizen appointee Mary Munson has chosen not to renew her term on the Board, and they have identified a replacement, namely Bill Morrison from Port Caledonia.

As noted in the attached Resolution, the By-laws of Seaview Manor require Board Members to be appointed by Council. Therefore it would be in order for Council to approve the attached Resolution appointing Bill Morrison of Port Caledonia to the Seaview Manor Board.

Thank you.

Original signed by:

Demetri Kachafanas, KC
Regional Solicitor

Attachment

RESOLUTION

CAPE BRETON REGIONAL MUNICIPALITY COUNCIL

WHEREAS Seaview Manor is a body corporate established pursuant to the provisions of the *Municipality Housing Corporation Act* (the "Act") on an application from the Towns of Glace Bay and Dominion, and the Municipality of the County of Cape Breton;

AND WHEREAS the current (1978) by-laws require the members of Seaview Manor be appointed by the Council, which is now the Cape Breton Regional Municipality Council as successor to the former Towns and County;

AND WHEREAS the following person has expressed to Seaview Manor their willingness to participate as a member of Seaview Manor;

BE IT RESOLVED THAT:

The following person be appointed as a member of Board of Directors at Seaview Manor until such time as their successor has been appointed:

Bill Morrison

[REDACTED]

Port Caledonia

[REDACTED]

Phone: [REDACTED]

Mobile: [REDACTED]

DATED at Sydney, Nova Scotia, the ____ day of _____, 2022.

Amanda M. McDougall, Mayor

Deborah Campbell Ryan, Clerk

Summary

Statement of Revenue

August 31, 2022

Revenue	Year To Date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	49,838,978	48,925,560	913,417	117,421,345	67,582,367
Total Federal Government	1,284,808	1,284,808	-	3,083,539	1,798,731
Total Federal Government Agencies	302,856	302,856	-	726,854	423,998
Total Provincial Government	836,588	836,588	-	2,007,810	1,171,223
Total Provincial Government Agencies	1,484,512	1,411,141	73,370	3,386,739	1,902,227
Total Services to Other Local Government	408,295	408,295	-	979,909	571,614
Total Transit	531,867	628,500	(96,633)	2,100,000	1,568,133
Total Environmental Development Services	161,226	104,375	56,851	250,500	89,274
Total Licenses & Permits	61,377	62,917	(1,539)	151,000	89,623
Total Fines & Fees	294,184	369,343	(65,158)	862,422	336,252
Total Rentals	246,241	244,240	2,000	586,177	339,936
Total Concessions & Franchises	239,870	240,833	(962)	702,000	231,985
Total Interest on Taxes	1,040,031	631,250	408,781	1,515,000	474,969
Total Finance Revenue	19,750	12,500	7,250	30,000	10,250
Total Solid Waste Revenue	1,252,246	1,277,133	(24,888)	2,825,000	1,572,754
Total Recreation & Cultural Service Programs	237,015	247,729	(10,714)	1,118,500	1,343,615
Total Water Utility Charges	2,063,129	2,063,129	-	4,951,510	2,888,381
Total Unconditional Transfers	6,604,991	6,598,266	6,725	15,835,838	9,230,847
Total Conditional Transfers	1,452,018	1,452,018	-	3,689,842	2,237,825
Total Extraordinary Revenue	-	-	-	-	-
Year To Date Assigned	\$ 68,359,981	\$ 67,091,481	\$ 1,268,501	\$ 162,223,985	\$ 93,864,004

Departmental

Reviewed

Summary

Statement of Expenditures

August 31, 2022

Expenditures	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	595,885	674,032	78,147	1,611,016	1,015,131
Administration	153,986	172,817	18,830	481,819	327,498
Finance	900,874	1,018,965	118,092	3,413,905	2,513,031
Legal	1,862,865	1,934,324	71,458	2,353,597	490,732
Human Resources	511,019	591,811	80,792	1,393,597	882,578
Technology & Communications	1,642,912	1,749,725	106,813	3,984,042	2,341,130
Municipal Clerk	159,960	186,837	23,329	571,000	407,490
Fiscal Services	10,598,968	10,587,338	(11,630)	32,363,405	21,764,437
Police Services	11,539,342	11,713,574	174,561	27,870,130	16,330,788
Fire Services (Incl EMO)	8,695,622	8,882,282	186,660	18,642,740	9,947,118
Engineering & Public Works	22,606,997	21,378,347	(1,228,650)	52,927,051	30,320,054
Planning	1,189,724	1,338,906	149,182	3,560,909	2,371,185
Facilities C200 & Arenas	1,321,636	1,380,172	58,534	3,496,799	2,175,163
Parks & Grounds	1,475,842	1,534,611	58,769	3,210,874	1,735,032
Buildings	1,352,333	1,473,521	121,189	3,489,843	2,137,510
Recreation	1,433,947	1,251,345	(182,602)	2,853,260	1,419,313
Total expended to date	\$ 66,041,913	\$ 65,868,608	\$ (176,526)	\$ 162,223,987	\$ 96,178,189

Departmental

Reviewed

Legislative

Statement of Expenditures

August 31, 2022

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative					
6000 WAGES/SALARIES	427,748	452,416	24,668	1,085,632	657,884
6010 BENEFITS	69,588	82,134	12,546	194,134	124,546
6030 TRAVEL/CONFERENCES	43,016	50,417	7,401	121,000	77,984
6040 PROF MEM/DUES & FEES	24,147	36,667	12,519	88,000	63,853
6050 OFFICE SUPPLIES	1,680	5,167	3,486	12,400	10,720
6060 OFFICE EQUIPMENT	1,586	2,292	706	5,500	3,915
6080 ADVERTISING	-	6,042	6,042	14,500	14,500
6100 COURIER	-	104	104	250	250
6110 TELEPHONE/FAX	10,061	13,000	2,939	31,200	21,139
6120 PUBL/SUBSCRIPTIONS	1,598	1,598	-	2,300	702
6130 COMPUTER HARDWARE	225	2,309	2,084	6,600	6,375
6150 MEETING EXPENSES	5,806	11,458	5,652	27,500	21,694
6170 PROMOTION	10,429	10,429	-	22,000	11,571
Total expended to date	\$ 595,885	\$ 674,032	\$ 78,147	\$ 1,611,016	\$ 1,015,131

Departmental

Finance

Administration (CAO) Statement of Expenditures August 31, 2022

CAO	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	111,277	120,515	9,238	289,192	177,915
6010 BENEFITS	17,901	21,895	3,994	51,752	33,851
6020 TRAINING/EDUCATION	201	1,375	1,174	3,300	3,099
6030 TRAVEL/CONFERENCES	4,590	6,250	1,660	15,000	10,410
6040 PROF MEM/DUES & FEES	1,695	1,695	-	1,800	105
6050 OFFICE SUPPLIES	167	1,167	1,000	2,800	2,633
6110 TELEPHONE/FAX	778	1,250	472	3,000	2,222
6120 PUBL./SUBSCRIPTIONS	-	198	198	475	475
6130 COMPUTER HARDWARE	146	-	(146)	-	(146)
6150 MEETING EXPENSES	1,873	1,875	2	4,500	2,627
6170 PROMOTION	1,180	2,083	903	5,000	3,820
8100 PROFESSIONAL SERVICE	14,514	14,514	-	105,000	90,486
Total expended to date	\$ 153,986	\$ 172,817	\$ 18,830	\$ 481,819	\$ 327,498

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Finance					
6000 WAGES/SALARIES	738,877	828,351	89,474	1,960,939	1,222,062
6010 BENEFITS	168,313	174,240	5,928	411,841	243,528
6020 TRAINING/EDUCATION	253	6,042	5,789	14,500	14,247
6030 TRAVEL/CONFERENCES	4,157	5,417	1,260	13,000	8,843
6040 PROF MEM/DUES & FEES	1,747	3,227	1,480	5,025	3,278
6050 OFFICE SUPPLIES	5,175	5,375	200	12,900	7,725
6060 OFFICE EQUIPMENT	1,062	4,375	3,313	10,500	9,438
6080 ADVERTISING	12,076	15,625	3,549	37,500	25,424
6090 POSTAGE	70,159	73,750	3,591	181,000	110,841
6100 COURIER	11,303	11,303	-	33,350	22,047
6110 TELEPHONE/FAX	6,224	7,438	1,213	17,850	11,626
6130 COMPUTER HARDWARE	10,781	10,782	-	13,650	2,869
6140 COMPUTER SOFTWARE	-	-	-	50,000	50,000
6180 COST RECOVERY	(154,175)	(151,667)	2,508	(325,000)	(170,825)
8010 OPERATIONAL MAT/SUPP	2,659	2,659	-	4,500	1,841
8100 PROFESSIONAL SERVICE	213	-	(213)	55,500	55,287
8110 CONTRACTS/AGREEMENTS	16,401	16,401	-	43,200	26,799
8120 LEASES	5,648	5,648	-	13,650	8,002
8180 TAX EXEMPT/WRITE OFF	-	-	-	860,000	860,000
Total expended to date	\$ 900,874	\$ 1,018,965	\$ 118,092	\$ 3,413,905	\$ 2,513,031

Departmental

Finance

Legal

Statement of Expenditures

August 31, 2022

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legal					
6000 WAGES/SALARIES	171,892	182,483	10,591	431,323	259,431
6010 BENEFITS	40,036	39,293	(743)	92,874	52,838
6020 TRAINING/EDUCATION	602	2,708	2,107	6,500	5,898
6030 TRAVEL/CONFERENCES	2,283	2,283	-	4,500	2,217
6040 PROF MEM/DUES & FEES	12,045	12,045	-	14,000	1,955
6050 OFFICE SUPPLIES	729	1,458	729	3,500	2,771
6060 OFFICE EQUIPMENT	37	1,750	1,713	4,200	4,163
6070 PHOTOCOPIER LEASE	691	1,458	768	3,500	2,809
6080 ADVERTISING	1,398	1,398	-	2,000	602
6100 COURIER	378	378	-	800	422
6110 TELEPHONE/FAX	1,327	1,417	90	3,400	2,073
6120 PUBL./STATUTES	6,401	6,402	-	13,000	6,599
6130 COMPUTER HARDWARE	121	1,667	1,546	4,000	3,879
6150 MEETING EXPENSE	-	208	208	500	500
6160 LIABILITY INSURANCE	1,620,919	1,615,000	(5,919)	1,615,000	(5,919)
8100 PROFESSIONAL SERVICE	6,237	64,375	58,138	154,500	148,263
Total expended to date	\$ 1,862,865	\$ 1,934,324	\$ 71,458	\$ 2,353,597	\$ 490,732

Departmental

Finance

Human Resources

Statement of Expenditures

August 31, 2022

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Human Resources					
6000 WAGES/SALARIES	355,830	384,416	28,587	908,619	552,789
6010 BENEFITS	88,538	83,612	(4,926)	197,628	109,090
6020 TRAINING/EDUCATION	752	4,104	3,353	9,850	9,098
6030 TRAVEL/CONFERENCES	5,737	7,292	1,555	17,500	11,764
6040 PROF MEM/DUES & FEES	652	833	182	2,000	1,348
6050 OFFICE SUPPLIES	4,773	6,250	1,477	15,000	10,227
6060 OFFICE EQUIPMENT	-	1,042	1,042	2,500	2,500
6080 ADVERTISING	-	1,250	1,250	3,000	3,000
6110 TELEPHONE/FAX	3,228	4,167	939	10,000	6,772
6120 PUBL./SUBSCRIPTIONS	-	1,250	1,250	3,000	3,000
6130 COMPUTER HARDWARE	4,791	4,800	9	6,000	1,209
6140 COMPUTER SOFTWARE	-	208	208	500	500
6150 MEETING EXPENSE	3,629	3,629	-	4,500	871
8100 PROFESSIONAL SERVICE	40,318	85,833	45,516	206,000	165,682
8110 CONTRACTS/AGREEMENTS	2,773	3,125	352	7,500	4,727
Total expended to date	\$ 511,019	\$ 591,811	\$ 80,792	\$ 1,393,597	\$ 882,578

Departmental

Finance

Technology Including
911 Comm Centre

Statement of Expenditures

August 31, 2022

Technology/Communications	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	932,866	981,901	49,035	2,320,857	1,387,991
6010 BENEFITS	205,391	209,723	4,332	495,710	290,319
6020 TRAINING/EDUCATION	2,651	10,208	7,558	24,500	21,849
6030 TRAVEL/CONFERENCES	10,395	9,856	(539)	12,625	2,230
6040 PROF MEM/DUES & FEES	1,367	1,344	(23)	1,800	433
6050 OFFICE SUPPLIES	3,270	3,694	423	5,800	2,530
6060 OFFICE EQUIPMENT	10,102	11,250	1,147	13,000	2,898
6080 ADVERTISING	2,451	1,500	(951)	1,500	(951)
6110 TELEPHONE/FAX	41,428	62,583	21,155	150,200	108,772
6130 COMPUTER HARDWARE	105,518	109,743	4,225	180,000	74,482
6140 COMPUTER SOFTWARE	273,109	273,109	-	425,000	151,891
6150 MEETING EXPENSE	768	709	(59)	1,000	232
7010 ELECTRICAL	3,432	4,021	588	9,650	6,218
7070 BLDG/FACILITY RENTAL	22,418	27,042	4,624	64,900	42,482
8040 COMM EQUIPMENT LINES	283	3,125	2,842	7,500	7,217
8100 PROFESSIONAL SERVICES	571	4,167	3,595	10,000	9,429
8110 CONTRACTS/AGREEMENTS	26,891	35,750	8,860	62,000	35,109
8120 LEASES SAP	-	-	-	95,000	95,000
8130 LICENSES/PERMITS	-	-	-	103,000	103,000
Total expended to date	\$ 1,642,912	\$ 1,749,725	\$ 106,813	\$ 3,984,042	\$ 2,341,130

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Municipal Clerk					
6000 WAGES/SALARIES	115,211	124,839	9,628	295,075	179,864
6010 BENEFITS	28,220	26,400	(1,819)	62,400	34,180
6020 TRAINING/EDUCATION	2,841	2,292	(549)	5,500	2,659
6030 TRAVEL/CONFERENCES	833	2,708	1,875	6,500	5,667
6040 PROF MEM/DUES & FEES	636	636	-	725	89
6050 OFFICE SUPPLIES	485	1,250	765	3,000	2,515
6060 OFFICE EQUIPMENT	-	1,667	1,667	4,000	4,000
6070 PHOTOCOPY SUPPLIES	4,911	10,000	5,089	24,000	19,089
6080 ADVERTISING	-	313	313	750	750
6100 COURIER	69	313	243	750	681
6110 TELEPHONE/FAX	1,498	1,498	-	3,000	1,502
6120 PUBL./SUBSCRIPTIONS	1,607	1,607	-	1,800	193
6130 COMPUTER HARDWARE	600	2,708	2,109	6,500	5,900
6140 COMPUTER SOFTWARE	4,565	4,564	-	42,500	37,935
6150 MEETING EXPENSES	2,034	6,042	4,008	14,500	12,466
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
Total expended to date	\$ 163,510	\$ 186,837	\$ 23,329	\$ 571,000	\$ 407,490

Departmental

Finance

Fiscal Services

Statement of Expenditures

August 31, 2022

Fiscal Services	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	186,251	161,776	(24,476)	388,262	202,011
9020 INT ON DEBT	612,660	612,660	-	1,223,689	611,029
9051 PRINC ON DEBT	880,814	880,814	-	8,416,443	7,535,629
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	30,110	25,000	(5,110)	60,000	29,890
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	800,000	800,000
9420 APPROP TO CAPITAL FUND	37,500	37,500	-	90,000	52,500
9430 APPROP TO B.I.D.C.	74,128	71,521	(2,607)	171,651	97,523
9600 PROV. CORRECTIONS	439,395	460,006	20,611	1,104,014	664,619
9610 CB REG. HOUSING	1,001,659	1,001,659	-	2,403,981	1,402,322
9620 REGIONAL LIBRARY	293,250	293,250	-	703,800	410,550
9630 CB/MIC. SCHOOL BOARD	6,472,760	6,472,711	(48)	15,534,507	9,061,747
9640 PROPERTY ASSESSMENT	570,441	570,441	-	1,369,058	798,617
Total expended to date	\$ 10,598,968	\$ 10,587,338	\$ (11,630)	\$ 32,363,405	\$ 21,764,437

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Police Services					
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	10,259,514	10,420,844	\$ 161,330	24,628,305	14,368,791
6020 TRAINING/EDUCATION	78,477	78,149	-	100,000	21,523
6030 TRAVEL/CONFERENCES	11,027	29,167	18,140	70,000	58,973
6040 PROF MEM/DUES & FEES	3,011	2,500	(511)	2,500	(511)
6050 OFFICE SUPPLIES	14,496	16,667	2,170	40,000	25,504
6060 OFFICE EQUIPMENT	37,347	37,347	-	45,000	7,653
6070 PHOTOCOPI SUPPLIES	3,139	6,667	3,528	16,000	12,861
6080 ADVERTISING	992	2,083	1,092	5,000	4,008
6090 POSTAGE & 6100 COURIER	6,531	6,531	-	15,000	8,469
6110 TELEPHONE/FAX	83,528	87,500	3,972	210,000	126,472
6120 PUBL/SUBSCRIPTIONS	2,575	2,575	-	6,000	3,425
6130 COMPUTER HARDWARE	84,398	84,398	-	195,000	110,602
6140 COMPUTER SOFTWARE	54,807	54,807	-	130,000	75,193
6150 MEETING EXPENSES	4,810	4,810	-	11,500	6,690
6170 PROMOTION	741	4,583	3,842	11,000	10,259
7000 HEAT	8,722	10,417	1,695	25,000	16,278
7010 ELECTRICAL	39,482	45,979	6,498	110,350	70,868
7020 WATER	2,064	4,167	2,102	10,000	7,936
7030 BLDG/FACILITY MAINT	48,493	48,493	-	83,000	34,507
7040 BLDG/FACILITY REPAIR	3,118	6,250	3,132	15,000	11,882
7060 BLDG/FACILITY RENOV	6,070	6,250	180	15,000	8,930
7070 BLDG/FACILITY RENTAL	11,384	11,384	-	25,000	13,616
7110 SECURITY	-	833	833	2,000	2,000
7500 VEH/EQUIP MAINT	7,964	9,592	1,628	23,020	15,056
7505 GASOLINE & DIESEL	233,971	188,750	(65,221)	405,000	171,029
7510 VEH/EQUIP REPAIRS	153,508	153,508	-	287,717	134,209
7530 VEH/EQUIP REPLACEMENT	32,552	32,553	-	580,000	547,448
7540 VEH/EQUIP RENTAL	-	833	833	2,000	2,000
7550 VEH/EQUIP TOWING	2,753	2,753	-	5,000	2,247
8000 OPERATIONAL EQUIP	34,518	56,250	21,732	135,000	100,482
8010 OPERATIONAL MAT/SUPP	79,288	79,288	-	135,000	55,712
8020 MAINTENANCE EQUIP	1,674	3,154	1,480	7,570	5,896
8090 UNIFORMS/CLOTHING	39,824	43,750	3,926	175,000	135,176
8100 PROFESSIONAL SERVICE	73,509	73,509	-	135,000	61,491
8110 CONTRACTS/AGREEMENTS	10,320	10,320	-	30,000	19,680
8125 MAJOR INVESTIGATIONS	70,810	70,810	-	129,168	58,358
8150 GRANTS/SUBS TO ORG	33,926	33,925	-	50,000	16,074
Total expended to date	\$ 11,539,342	\$ 11,713,574	\$ 174,561	\$ 27,870,130	\$ 16,330,788

Departmental

Finance

Police Services

Statement of Revenue

August 31, 2022

Police Services Revenue	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	65,093	43,750	21,343	105,000	39,907
5151 FINES	67,461	93,750	(26,289)	225,000	157,539
Total Revenue to date	\$ 132,554	\$ 137,500	\$ (4,946)	\$ 330,000	\$ 197,446

Departmental

Finance

Fire Services Including EMO	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	2,648,390	2,667,022	18,633	6,328,382	3,679,992
6010 BENEFITS	609,615	579,322	(30,293)	1,374,765	765,150
6011 MISC. BENEFITS	1,425	11,243	9,818	26,982	25,557
6020 TRAINING/EDUCATION	26,961	70,579	43,618	169,389	142,428
6030 TRAVEL/CONFERENCES	26,011	26,012	-	43,600	17,589
6040 PROF MEM/DUES & FEES	5,284	5,284	-	12,299	7,015
6050 OFFICE SUPPLIES	10,668	10,668	-	11,650	982
6060 OFFICE EQUIPMENT	4,688	5,366	708	12,950	8,262
6080 ADVERTISING	2,628	2,628	-	5,350	2,722
6110 TELEPHONE/FAX	15,372	16,823	1,451	40,374	25,002
6120 PUBL./SUBSCRIPTIONS	57	1,125	1,058	2,700	2,633
6130 COMPUTER HARDWARE	5,595	5,596	-	11,507	5,912
6140 COMPUTER SOFTWARE	153	17,669	17,516	42,406	42,247
6150 MEETING EXPENSES	4,426	1,710	(2,716)	4,104	(322)
6170 PROMOTION	12,063	9,958	(2,104)	23,900	11,937
7000 HEAT	32,660	42,708	10,048	102,500	69,840
7010 ELECTRICAL	28,396	28,803	216	68,647	40,261
7020 WATER	19,730	19,731	-	31,403	11,673
7030 BLDG/FACILITY MAINT	42,816	42,815	-	53,729	10,913
7040 BLDG/FACILITY REPAIR	5,523	9,272	3,743	22,253	16,724
7060 BLDG/FACILITY RENOV	35	2,083	2,049	5,000	4,965
7500 VEH/EQUIP MAINT.	145,967	145,966	-	200,000	54,433
7505 GASOLINE/DIESEL	35,416	24,235	(11,182)	58,163	22,747
7530 VEH/EQUIP REPLACEMENT	1,249	36,458	35,209	87,500	86,251
7560 VEH/EQUIP GEN SUPPLY	2,247	6,667	4,419	16,000	13,753
8000 OPERATIONAL EQUIP	57,701	168,433	110,731	404,238	346,537
8010 OPERATION MAT/SUPPLU	99,630	46,340	(53,290)	46,340	(53,290)
8020 MAINTENANCE EQUIP	799	21,382	20,582	51,316	50,517
8040 COMM EQUIPMENT LINES	1,825	1,825	-	4,380	2,555
8090 UNIFORMS/CLOTHING	26,847	32,240	5,392	77,375	50,528
8100 PROFESSIONAL SERVICE	274	3,558	3,284	8,538	8,264
8110 CONTRACTS/AGREEMENTS	76,113	76,113	-	91,938	15,825
8120 LEASES	52,762	47,434	(5,328)	113,842	61,080
8130 LICENSES/PERMITS	15,280	18,387	3,107	18,387	3,107
8150 GRANTS/SUBS TO ORG	1,728,907	1,728,908	-	1,994,449	265,542
8195 WATER SUPPLY & HYDR	2,948,496	2,948,493	(3)	7,076,384	4,127,888
Total expended to date	\$ 8,695,622	\$ 8,982,262	\$ 186,660	\$ 18,642,740	\$ 9,947,118

Departmental

Finance

Municipal Services Agreement

Statement of Revenue

August 31, 2022

	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Revenue					
4776 PROV NS FIRE PROTECTION GRANT	74,487	74,487	-	178,769	104,282
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	333,809	333,809	-	801,140	467,332
Total Revenue to date	\$ 408,295	\$ 408,295	\$ -	\$ 979,909	\$ 571,614

Departmental

Finance

**Engineering Public Works Expenditures
to August 31, 2022**

REVENUE	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	531,867	628,500	(96,633)	2,100,000	(1,568,133)	0.25
SOLIDWASTE TIP FEES	995,863	1,020,833	(24,970)	2,450,000	(1,454,137)	0.41
SOLIDWASTE COST RECOVERIES	256,300	256,300	-	375,000	(118,700)	0.68
SEWER PERMIT FEES	41,645	41,667	(22)	100,000	(58,355)	0.42
WATER UTILITY ADMIN FEE	2,063,129	2,063,129	-	4,951,510	(2,888,381)	0.42
TOTAL PW REVENUES	3,888,804	4,010,429	(121,625)	9,976,510	(6,087,706)	\$ 0.39
EXPENDITURES						
ADMINISTRATION	1,649,255	1,662,784	13,528	4,418,960	2,769,705	0.37
ENGINEERING	305,134	329,222	24,088	787,624	482,490	0.39
CENTRAL DIVISION	3,788,416	3,192,674	(595,741)	8,343,710	4,555,294	0.45
EAST DIVISION	2,688,169	2,704,361	16,192	7,423,644	4,735,475	0.36
NORTH DIVISION	1,484,287	1,476,853	(7,434)	3,431,329	1,947,042	0.43
SOLID WASTE	6,504,981	6,413,651	(91,330)	14,431,318	7,926,337	0.45
MECHANICAL FLEET	1,935,761	1,613,909	(321,852)	4,172,889	2,237,128	0.46
TRANSIT	3,017,161	2,767,137	(250,024)	6,855,813	3,838,652	0.44
QUALITY CONTROL	1,233,834	1,217,757	(16,077)	3,061,764	1,827,930	0.40
TOTAL PW EXPENDITURES	22,606,997	21,378,347	(1,228,650)	52,927,051	30,320,054	\$ 0.43

Signature:

ORIGINAL SIGNED BY

Director of Engineering & Public Works

ORIGINAL SIGNED BY

Chief Financial Officer

Planning Department	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	546,277	645,257	98,980	1,525,151	978,874
6010 BENEFITS	134,443	146,036	11,594	345,177	210,734
6020 TRAINING/EDUCATION	2,126	7,292	5,166	17,500	15,374
6030 TRAVEL/CONFERENCES	6,387	7,125	738	11,500	5,113
6040 PROF MEM/DUES & FEES	2,110	3,708	1,598	8,900	6,790
6050 OFFICE SUPPLIES	8,362	6,458	(1,904)	15,500	7,138
6060 OFFICE EQUIPMENT	8,762	9,901	1,138	14,500	5,738
6080 ADVERTISING	3,323	8,958	5,636	21,500	18,177
6110 TELEPHONE/FAX	7,763	9,440	1,677	19,500	11,737
6120 PUBL./SUBSCRIPTIONS	-	333	333	800	800
6130 COMPUTER HARDWARE	13,049	9,291	(3,758)	12,500	(549)
6140 COMPUTER SOFTWARE	-	-	-	14,500	14,500
6150 MEETING EXPENSE	1,216	1,508	292	1,950	734
6170 PROMOTION	17,100	20,422	3,322	40,000	22,900
7130 DEMOLITIONS	4,656	4,656	(0)	120,000	115,344
8000 OPERATIONAL EQUIPMENT	6,758	13,750	6,992	33,000	26,242
8010 OPERATIONAL MAT/SUPP	1,458	1,667	208	4,000	2,542
8090 UNIFORMS / CLOTHING	989	3,333	2,364	8,000	7,031
8100 PROFESSIONAL SERVICE	-	2,500	2,500	211,000	211,000
8110 CONTRACTS/AGREEMENTS	158,000	170,805	12,805	444,931	286,931
8130 LICENSES/PERMITS	70,497	70,000	(497)	85,000	14,503
8135 REGULATORY FEES	33,903	33,903	-	41,000	7,097
8150 GRANTS /SUBS TO ORG	162,564	162,564	(1)	565,000	402,436
Total expended to date	\$ 1,189,724	1,338,906	\$ 149,182	\$ 3,560,909	\$ 2,371,185

Departmental

Finance

	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	7,900	6,042	1,858	14,500	6,600
5113 Animal Licenses	1,540	4,583	(3,043)	11,000	9,460
5114 Taxi Licenses	10,293	7,500	2,793	18,000	7,708
5115 Vending Machine Licenses	-	3,125	(3,125)	7,500	7,500
5301 Parking Meter Revenue	48,015	116,667	(68,652)	280,000	231,985
Total Bylaw Revenue	\$ 67,747	\$ 137,917	\$ (70,169)	\$ 331,000	\$ 263,253
Development / Planning Revenue					
5496 Mapping Sales	-	417	(417)	1,000	1,000
5495 Other Sales	3,084	1,875	1,209	4,500	1,416
5497 Lun Ammendment Fees	2,870	2,083	786	5,000	2,130
5101 Building Permits	132,338	83,333	49,005	200,000	67,662
5102 Subdivision Fees	22,935	16,667	6,268	40,000	17,065
Total Develop / Planning Rev	\$ 161,226	\$ 104,375	\$ 56,851	\$ 250,500	\$ 89,274
Total Bylaw / Dev / Planning Revenue	\$ 228,974	\$ 242,292	\$ (13,318)	\$ 581,500	\$ 352,526

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	630,531	643,380	12,849	1,520,717	890,186
6010 BENEFITS	128,914	129,708	793	306,582	177,668
6020 TRAINING	2,608	2,608	-	4,500	1,892
6030 TRAVEL/CONFERENCES	5,626	5,626	-	6,000	374
6040 PROF MEM/DUES & FEES	885	1,250	365	3,000	2,115
6050 OFFICE SUPPLIES	1,724	2,500	776	6,000	4,276
6060 OFFICE EQUIPMENT	-	833	833	2,000	2,000
6080 ADVERTISING	3,494	3,494	-	5,000	1,506
6110 TELEPHONE/FAX	8,532	8,750	218	21,000	12,468
6130 COMPUTER HARDWARE	611	1,042	431	2,500	1,889
6140 COMPUTER SOFTWARE	11,168	1,000	(10,169)	1,000	(10,168)
6150 MEETING EXPENSES	1,427	1,426	-	2,000	574
7000 HEAT	33,877	33,876	-	68,500	34,623
7010 ELECTRICAL	163,810	163,810	-	585,000	421,190
7020 WATER	15,392	16,667	1,275	40,000	24,608
7030 BLDG/FACILITY MAINT	29,545	34,375	4,830	82,500	52,955
7040 BLDG/FACILITY REPAIR	34,285	34,285	-	60,000	25,715
7080 PLANT MAINTENANCE	28,870	33,333	4,463	80,000	51,130
7110 SECURITY	35,110	45,833	10,723	110,000	74,890
7510 VEH/EQUIP REPAIRS	13,649	11,000	(2,649)	11,000	(2,649)
8000 OPERATIONAL EQUIPMENT	11,799	8,500	(3,299)	8,500	(3,299)
8010 OPERATIONAL MAT/SUPP	54,031	75,417	21,385	181,000	126,969
8050 COST OF SALES	70,833	70,833	-	300,000	229,167
8090 UNIFORMS/CLOTHING	1,009	3,125	2,116	7,500	6,491
8100 PROFESSIONAL SERVICE	32,756	22,500	(10,256)	22,500	(10,256)
8110 CONTRACTS/AGREEMENTS	1,152	25,000	23,848	60,000	58,848
Total expended to date	\$ 1,321,636	\$ 1,380,172	\$ 58,534	\$ 3,496,799	\$ 2,175,163

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	18,542	18,542	-	90,000	71,458
GL 5001 Ice Rentals	90,201	83,750	6,451	670,000	579,799
GL 5002 Public Skating	617	438	180	3,500	2,883
GL 5004 Arena Rental	-	-	-	-	-
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	216,282	206,666	9,616	620,000	403,718
GL 5010 Other Revenue	23,588	34,167	(10,578)	82,000	58,412
GL 5033 Program Equipment	13,559	6,250	7,309	15,000	1,441
GL 5034 Facility Rentals	101,597	97,500	4,097	310,000	208,403
Total Revenue To Date	\$ 464,385	\$ 447,312	\$ 17,074	\$ 1,790,500	\$ 1,326,115

Departmental

Finance

**Parks and Grounds
Operations**

Statement of Expenditures

August 31, 2022

Parks & Grounds	Year to date Expended	5 Month		5 Month		Annual Budget	Annual Budget Remaining
		Budget	Variance	Budget	Variance		
6000 WAGES/SALARIES	703,061	714,926	11,865	1,689,825	986,764		
6010 BENEFITS	162,045	164,428	2,383	388,649	226,604		
6011 MISC BENEFITS	8,804	1,042	(7,762)	2,500	(6,304)		
6020 TRAINING/EDUCATION	-	2,708	2,708	6,500	6,500		
6030 TRAVEL/CONFERENCES	421	5,313	4,891	12,750	12,329		
6040 PROF MEM/DUES & FEES	-	83	83	200	200		
6050 OFFICE SUPPLIES	58	500	442	1,200	1,142		
6060 OFFICE EQUIPMENT	-	417	417	1,000	1,000		
6080 ADVERTISING	-	83	83	200	200		
6110 TELEPHONE/FAX	3,843	3,843	-	8,500	4,657		
6130 COMPUTER HARDWARE	1,709	250	(1,459)	250	(1,459)		
7000 HEAT	2,521	2,521	-	5,500	2,979		
7010 ELECTRICAL	33,834	33,834	-	77,500	43,666		
7020 WATER	8,847	10,417	1,570	25,000	16,153		
7030 BLDG/FACILITY MAINT	4,604	4,604	-	5,000	396		
7110 SECURITY	-	-	-	10,200	10,200		
7510 VEH/EQUIP REPAIRS	-	458	458	1,100	1,100		
7530 VEH/EQUIP REPLACEMENT	-	-	-	25,000	25,000		
7540 VEH/EQUIP RENTAL	16,948	15,000	(1,948)	15,000	(1,948)		
8000 OPERATIONAL EQUIP	19,993	19,993	-	35,000	15,007		
8010 OPERATIONAL MAT/SUPP	324,541	324,541	-	390,000	65,459		
8020 MAINTENANCE EQUIP	40,593	40,592	-	57,500	16,907		
8040 COMM EQUIP LINES (GPS)	4,452	4,452	-	10,000	5,548		
8080 STREET LIGHTS	2,522	2,523	1	5,500	2,978		
8090 UNIFORMS/CLOTHING	4,227	5,000	773	12,000	7,773		
8100 PROFESSIONAL SERV	402	2,083	1,682	5,000	4,599		
8110 CONTRACTS & AGRMNT	132,418	175,000	42,582	420,000	287,582		
Total expended to date	1,475,842	\$ 1,534,611	\$ 58,769	\$ 3,210,874	\$ 1,735,032		

Departmental

Finance

	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
Buildings					
6000 WAGES/SALARIES	608,566	625,142	16,576	1,477,608	869,042
6010 BENEFITS	146,301	146,717	415	346,785	200,484
6020 TRAINING/EDUCATION	446	2,292	1,845	5,500	5,054
6030 TRAVEL/CONFERENCES	-	521	521	1,250	1,250
6050 OFFICE SUPPLIES	-	417	417	1,000	1,000
6060 OFFICE EQUIPMENT	874	1,082	208	2,000	1,126
6080 ADVERTISING	331	-	(331)	-	(331)
6110 TELEPHONE/FAX	5,442	5,813	371	13,950	8,508
6130 COMPUTER HARDWARE	-	1,250	1,250	3,000	3,000
6140 COMPUTER SOFTWARE	-	2,708	2,708	6,500	6,500
7000 HEAT	44,178	44,178	-	105,000	60,822
7010 ELECTRICAL	188,179	190,422	2,242	507,500	319,321
7020 WATER	12,241	12,578	337	28,500	16,259
7030 BLDG/FACILITY MAINT	9,419	17,708	8,289	42,500	33,081
7060 BLDG/FACILITY RENOV	2,381	41,667	39,285	100,000	97,619
7070 BLDG/FACILITY RENTAL	81,478	85,458	3,980	205,100	123,622
7080 PLANT MAINTENANCE	91	6,458	6,368	15,500	15,409
7100 MAINT. TOOLS/EQUIP	1,965	1,965	-	3,500	1,535
7110 SECURITY	13,752	22,917	9,165	55,000	41,248
7120 PROPERTY TAXES	14,263	18,250	3,987	36,500	22,237
7540 VEH/EQUIP RENTAL	1,298	1,299	-	2,500	1,202
8000 OPERATIONAL EQUIP	-	1,042	1,042	2,500	2,500
8010 OPERATIONAL MATS/SUPP	34,637	52,054	17,418	120,500	85,863
8020 MAINTENANCE EQUIP	-	1,250	1,250	3,000	3,000
8040 COMM EQUIP LINES (GPS)	1,565	1,833	269	4,400	2,835
8090 UNIFORMS/CLOTHING	693	2,708	2,015	6,500	5,807
8100 PROFESSIONAL SERVICE	36,689	36,688	-	80,000	43,311
8110 CONTRACTS/AGREEMENTS	122,542	122,542	-	250,000	127,458
8120 LEASES	-	1,042	1,042	2,500	2,500
8130 LICENSES/PERMITS	-	417	417	1,000	1,000
8150 GRANTS/SUBS TO ORG	25,000	25,000	-	60,000	35,000
Total expended to date	\$ 1,352,333	\$ 1,473,521	\$ 121,189	\$ 3,489,843	\$ 2,137,510

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

August 31, 2022

Recreation/Cultural Services	Year to date Expended	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	744,429	538,788	(205,641)	1,273,498	529,069
6020 TRAINING/EDUCATION	5,017	6,667	1,650	16,000	10,983
6030 TRAVEL/CONFERENCES	5,728	10,417	4,689	25,000	19,272
6040 PROF MEM/DUES & FEES	364	1,458	1,094	3,500	3,136
6050 OFFICE SUPPLIES	5,482	5,482	-	6,000	518
6060 OFFICE EQUIPMENT	3,016	3,333	318	8,000	4,984
6080 ADVERTISING	36,171	36,171	-	70,000	33,829
6110 TELEPHONE/FAX	3,821	4,583	762	11,000	7,179
6120 PUBL./SUBSCRIPTIONS	31	83	53	200	169
6130 COMPUTER HARD/SOFTWARE	4,069	4,070	-	7,000	2,931
7070 BLDG/FACILITY RENTAL	15,467	19,167	3,700	46,000	30,533
8000 OPERATIONAL MAT/SUPPLY	118,277	118,277	-	175,000	56,723
8025 COMMUNITY EVENTS	128,810	139,583	10,773	335,000	206,190
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	262,910	262,911	1	356,562	93,652
8170 OPERATING GRANTS POLICY	80,356	80,357	-	500,500	420,144
Total expended to date	\$ 1,433,947	\$ 1,251,345	\$ (182,602)	\$ 2,853,260	\$ 1,419,313

Departmental

Finance

Recreation/Cultural Services	Year to date Assigned	5 Month Budget	5 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	12,500	12,500	0	30,000	17,500
5034 FACILITY RENTALS	1,185	3,125	-1,940	7,500	6,315
Total Revenue To Date	\$ 13,685	\$ 15,625	\$ (1,940)	\$ 37,500	\$ 23,815

Departmental

Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending August 31, 2022

	Actual August 31, 2022	Budget August 31, 2022	Variance August 31, 2022	Total Annual Budget 2022-2023
Revenue				
Operating:				
Metered Sales	8,054,062	8,007,758	46,304	19,218,619
Public Fire Protection	2,948,496	2,948,496	-	7,076,391
Interest on Overdue Accounts	305,726	145,833	159,893	350,000
Other Operating Revenue	3,707	27,500	(23,793)	66,000
	<u>11,311,991</u>	<u>11,129,587</u>	<u>182,404</u>	<u>26,711,010</u>
Total Operating Revenue				
Expenditures				
Operating Expenses				
Source of Supply	210,970	223,975	13,006	537,541
Power and Pumping	739,039	826,068	87,028	1,982,563
Water Treatment	1,849,548	2,041,363	191,816	4,899,272
Transmission & Distribution	2,099,799	2,046,820	(52,979)	4,912,368
Administration & General	1,201,290	1,400,879	199,589	3,362,110
Depreciation	1,604,167	1,604,167	-	3,850,000
Taxes	828,012	850,336	22,323	2,040,806
	<u>8,532,825</u>	<u>8,993,608</u>	<u>460,783</u>	<u>21,584,660</u>
Total Operating Expenses				
Operating Profit/(Loss)	2,779,166	2,135,979	643,187	5,126,350

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending August 31, 2022

	Actual August 31, 2022	Budget August 31, 2022	Variance August 31, 2022	Total Annual Budget 2022-2023
Non Operating Revenue				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	124,377	124,377	-	298,504
Total Non Operating Revenue	<u>124,377</u>	<u>124,377</u>	<u>-</u>	<u>298,504</u>
Non Operating Expenses				
Short term interest charges	34,013	85,034	51,020	204,081
Debt Charges				
Principal	1,485,208	1,485,208	-	3,564,500
Interest	444,101	444,101	-	1,065,842
Amortization of Debt Discount	15,463	15,463	-	37,112
Capital Expenditures out of operations	520,833	520,833	-	1,250,000
Total Non Operating Expenses	<u>2,499,619</u>	<u>2,550,639</u>	<u>51,020</u>	<u>6,121,535</u>
Non- Operating Profit/(Loss)	(2,375,243)	(2,426,263)	51,020	(5,823,031)
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	11,436,368	11,253,964	182,404	27,009,514
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	11,032,444	11,544,248	511,803	27,706,195
CBRM WATER UTILITY PROFIT/(LOSS)	403,924	(290,284)	694,207	(696,681)

Port of Sydney Development Corporation

August 31, 2022 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	209,707.76	207,537.35	2,170.41	601,293.38
Event Revenue	42,877.35	33,150.00	9,727.35	46,750.00
Miscellaneous Revenue	5,343.82	3,700.00	1,643.82	54,600.00
Storage and Rental	125,671.71	120,021.32	5,650.39	290,694.04
Passenger tax	232,176.00	189,610.31	42,565.69	785,622.75
Security/Traffic Control	88,093.26	75,352.87	12,740.39	219,642.21
Government Grants	4,100.18	0.00	0.00	10,000.00
Craft Market Revenue	19,021.51	15,446.25	3,575.26	36,473.25
	<u>726,991.59</u>	<u>644,818.10</u>	<u>78,073.31</u>	<u>2,045,075.63</u>
Wages	209,363.99	258,547.41	(49,183.42)	656,961.00
Benefits	66,840.44	51,078.30	15,762.14	129,873.21
Professional Fees	16,225.00	11,500.00	4,725.00	47,328.00
Advertising & Promotions	9,664.46	7,650.00	2,014.46	17,750.00
Cruise Activities	18,802.75	17,500.00	1,302.75	32,000.00
Dues & Membership Fees	17,719.28	18,394.96	(675.68)	23,539.96
Event Expense	158.97	1,620.80	(1,461.83)	6,519.44
Insurance	25,378.31	20,500.00	4,878.31	56,800.00
Interest & Bank Charges	1,252.31	1,920.00	(667.69)	3,870.00
Office & Admin	1,166.96	6,288.00	(5,121.04)	11,287.00
Office Rent	21,800.00	21,800.00	0.00	52,320.00
Miscellaneous	1,011.82	2,650.00	(1,638.18)	55,100.00
Repairs & Maintenance	56,565.33	107,883.25	(51,317.92)	177,311.80
Repairs -JHCP	0.00	30,000.00	(30,000.00)	80,000.00
Travel	2,809.26	4,000.00	(1,190.74)	10,500.00
Utilities	53,437.18	63,245.00	(9,807.82)	169,320.00
Bad Debts	0.00	1500.00	(1,500.00)	2,000.00
Security Expense	60,476.50	54,541.37	5,935.13	160,435.86
Leasehold Improvements	4,525.35	2,000.00	2,525.35	2,000.00
	<u>567,197.91</u>	<u>682,619.09</u>	<u>(115,421.18)</u>	<u>1,694,916.27</u>
	159,793.68	(37,800.99)	193,494.49	350,159.36
Less Amortization	(166,666.65)	(166,666.65)	0.00	(400,000.00)
	<u>(6,872.97)</u>	<u>(204,467.64)</u>	<u>193,494.49</u>	<u>(49,840.64)</u>

