

Stewiacke Water Utility
Water Rate Study

Prepared By

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in Association with

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TOWN OF STEWIACKE WATER UTILITY
SUPPLEMENTAL NOTES ON WORKSHEETS

GENERAL

Using the methodology set out in the handbook resulted in rate increases in the first test year, rate decreases in the second test year followed by substantial rate increases in the final test year. The substantial increase in the final test year is due to the need to develop a new source of supply and construct a new water treatment plant, reservoir and transmission main.

To smooth the rates over the test years the Utility is requesting that the rates in the second test year, 2025/26, be set the same as those calculated for the first test year resulting in a zero percent increase in the second test year but no decrease for one year. Rates in the first test year and the final test year would be set to recover all costs as set out in the Handbook. The projected surplus based on maintaining rates from the first test year in the second test year is \$50,815. The Utility will apply this surplus to the capital cost of the new source of supply/water treatment project in the following year.

The attached rate study is based on calculating rates as noted above.

WORKSHEET B-1

It is noted that the column labeled 2022/23 (Actual F/S) have been taken from the Audited Financial Statements. Review of the cost items under Operating Expenditures indicates significant differences between the how the actual costs for 2022/23 were combined in the Financial Statements by the auditors and the expense listings in the Utility. Although the totals agree this will be corrected with the 2023/24 statements so the combinations in the audited statements agree with the Utility's records. A detailed breakdown of the expenditures used in the preparation of the Financial Statements together with a breakdown with the expenditures assigned to the correct headings is given on Worksheet B-2a/b/c/d/e.

The Utility is proposing to use a total of \$250,815 from the accumulated surplus (\$200,000 plus \$50,815 from the proposed rates noted in the General comment above) to fund part of the cost of the new source of supply/water treatment project as contained on Worksheet B-3.

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

It is noted that Worksheet B-2a/b/c/d/e contains two columns for the breakdown of 2022/23. The first column, labeled 2022/23 (Actual F/S), has been taken from the Audited Financial Statements while the second column (Actual) is taken from the Utility's detailed financial records. The total of all Operating Expenditures in each of the columns noted above is \$384,720. The second column is included to allow for a comparison of the proposed budgets to the 2022/23 results to the budgets in subsequent years. Staff prepared estimated expenses for the current year as well as budgets for 2024/25. The final two test years are based on an inflation rate of 4% per year.

WORKSHEET B-3

The Utility in planning minor capital works for the first and second test years to allow the Depreciation Fund to accumulate for the construction of the new source of supply/water treatment project in the final test year. The estimated capital cost for the capital works in the third test year are based on current estimates prepared by the Utility's Consultant, WSP, plus 4% per year for inflation for the three test years. Due to the significant increase in rates required as a result of the construction of the new water supply and treatment project the Utility is proposing to phase in the depreciation on the assets of the project with 25% included in the final test year 26/27. The remaining 75% will be included in the rates in the next rate study.

WORKSHEET C-1

The fire protection rate in the first test year is calculated to be \$207,011 and is projected to decline to \$189,449 in the second test year followed by an increase in the final test year to \$254,513 following the procedure outlined in the Handbook. The Utility is requesting that the rate in the second test year be held at the rate for the first test year (207,011). A separate table (highlighted in the rate study) has been included for this request.

WORKSHEET C-3

Depreciation is allocated 100% to Base in all three test years (2024/25 and 2025/26, and 2026/27) for rate design purposes. Return on Rate Base is allocated 84% to Base, 8% to Delivery and 8% to Production in 2024/25 and 2025/26 (Requested), and 40% to Base, 30% to Delivery and 30% to Production in 2026/27 for rate design purposes. This allocation maintains projected revenue from the Base charge at 40% in 2024/25, 40% in 2025/26, and 40% in 2026/27. All of the other allocations on Worksheet C-3 follow the Handbook.

WORKSHEET C-4

The number of customers is projected to increase by 5 residential customers (5/8") per year in 2025/26 and 2026/27.

WORKSHEET C-6

The water consumption for the average 5/8 inch customer has declined marginally (0.05%) since the previous rate study. The rate study is based on maintaining the existing average consumption rate at 27,800 imperial gallons during the test years.

WORKSHEET C-7

This Worksheet contains an extra table (highlighted) based on maintaining the existing consumption charge in the second test year.

WORKSHEET C-8

This Worksheet contains an extra table (highlighted) based on maintaining the existing base and consumption charges from the first test year in the second test year as outlined above.

WORKSHEET D-1

This Worksheet contains an extra table (highlighted) based on maintaining the base and consumption charges from test year one in the second test year as outlined above.

WORKSHEET D-2

Revenue in 24/25 is based on one quarter at the current rates and three quarters at the rates calculated in the rate study. The highlighted column is based on maintaining the base and consumption charges from test year one in the second test year as outlined above. It is noted that will result in a surplus in the second test year of \$50,815 which has been applied to the transfer from the Surplus for Capital in test year three.

TOWN OF STEWIACKE WATER UTILITY

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 22/23 (actual) and 23/24 (budget) as provided by the Utility.

Operating Revenues - The operating revenue for 24/25, 25/26, and 26/27 is based on the Utility's budget including revenue from new customers as noted in the Supplemental Notes, if any. 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 – The non-operating revenue projected during the test years includes interest.

Non-operating Expenditures – The non-operating expenditures include interest and principal on the existing debt. The expenditures include capital out of revenue in each of the test years.

Accumulated Surplus (Deficit) The Utility has a projected 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 24/25, 25/26, and 26/27.

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 23/24 and 24/25. The projected expenditures for the years 25/26 and 26/27 for all items are based on the budgets provided by the Utility or 4% per year for each of the test years.

Worksheet B-3

This worksheet calculates the depreciation per year and the depreciation fund balance based on the proposed capital works for the years 23/24, 24/25, 25/26, and 26/27. The opening depreciation fund balance is taken from the 22/23 financial statements.

Worksheet B-4

This worksheet details 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 (See 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 (See 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 growth of 5 residential customers during the final two test years.

Worksheet C-5

This worksheet uses the information from Worksheet's C-3 and C-4 to calculate the 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 (see Supplemental notes). The rate study is based on the continuation of the current single block rate structure.

Worksheet C-7

This worksheet uses information from Worksheet's C-3 and C-6 to calculate the consumption charge for years 24/25, 25/26, and 26/27 based on a single block 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 rates.

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.

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

	2022/23 (Actual F/S)	2023/24 (Estimated)	Projection Using Current Rates		
			2024/25 Test Year	2025/26 Test Year	2026/27 Test Year
OPERATING REVENUES					
Metered Sales	496,138	485,705	485,705	488,862	492,018
Public Fire Protection	188,598	188,598	188,598	188,598	188,598
Connections and Reconnections	0	5,000	3,000	3,000	3,000
Sprinkler Service/Private Hydrants	0	1,000	1,000	1,000	1,000
Other Income	0	0	500	500	500
Total	684,736	680,303	678,803	681,960	685,116
OPERATING EXPENDITURES					
Pumping	116,078	1,021	22,500	2,600	2,704
Water Treatment	114,267	251,437	286,959	288,453	299,991
Transmission and Distribution	58,077	55,438	62,655	65,161	67,768
Administration and General	96,298	92,602	93,750	97,500	101,400
Depreciation	74,944	103,554	111,554	111,554	161,464
Taxes	32,184	32,184	32,506	33,481	34,485
Total	491,848	536,236	609,924	598,750	667,812
OPERATING PROFIT (LOSS)	192,888	144,067	68,879	83,210	17,304
			0		
NON-OPERATING REVENUES					
Interest and other income	0	8,000	3,000	3,000	3,000
Other Income	3,981	0	0	0	0
Other	0	0	0	0	0
Total	3,981	8,000	3,000	3,000	3,000
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	89,954	64,436	64,434	36,250	36,250
Debt Charges - Interest	14,257	11,376	10,005	6,988	5,713
New Debt - Principal		18,764	19,889	21,083	22,348
New Debt - Interest		41,414	40,288	39,095	37,830
New Debt - Principal			0	0	0
New Debt - Interest			0	0	0
New Debt - Principal			0	0	0
New Debt - Interest			0	0	0
New Debt - Principal	0	0	0	0	53,186
New Debt - Interest		0	0	0	117,388
Bank Charges					
Water Rate Study and UARB Hearing		17,000	5,000	0	0
Earnings			0	0	0
Total	104,211	152,989	139,616	103,415	272,714
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,658	-922	-67,737	-17,205	-252,410
SURPLUS AT BEGINNING OF YEAR	558,375	651,033	650,110	582,373	565,167
CAPITAL SPENDING FROM SURPLUS		0	0	0	250,815
ACCUMULATED SURPLUS (DEFICIT)	651,033	650,110	582,373	565,167	61,942

Stewiacke Water Utility				
Statement of Operating Expenditures and Revenue Requirements				
	2023/24 (Estimated)	2024/25 Test Year	2025/26 Test Year	2026/27 Test Year
OPERATING EXPENDITURES				
Power and Pumping	1,021	22,500	2,600	2,704
Water Treatment	251,437	286,959	288,453	299,991
Transmission and Distribution	55,438	62,655	65,161	67,768
Administration and General	92,602	93,750	97,500	101,400
Depreciation	103,554	111,554	111,554	161,464
Taxes	32,184	32,506	33,481	34,485
Total	536,236	609,924	598,750	667,812
NON OPERATING EXPENSES				
Debt Charges - Principal	64,436	64,434	36,250	36,250
Debt Charges - Interest	11,376	10,005	6,988	5,713
New Debt - Principal	18,764	19,889	21,083	22,348
New Debt - Interest	41,414	40,288	39,095	37,830
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	0	53,186
New Debt - Interest	0	0	0	117,388
Bank Charges	0	0	0	0
Capital out of Revenue	17,000	5,000	0	0
Owners Return on Rate Base	0	0	0	0
Total	152,989	139,616	103,415	272,714
LESS NON-OPERATING REVENUES				
Interest and other income	8,000	3,000	3,000	3,000
Other Income	0	0	0	0
Other	0	0	0	0
Total	8,000	3,000	3,000	3,000
LESS OTHER OPERATING REVENUE				
Connections and Reconnections	5,000	3,000	3,000	3,000
Sprinkler Service/Private Hydrants	1,000	1,000	1,000	1,000
Other Income	0	500	500	500
Total	6,000	4,500	4,500	4,500
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS				
	675,225	742,040	694,665	933,026

Stewiacke Water Utility						
Statement of Operating Expenditures						
	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual F/S	Actual	(Estimated)	Test Year	Test Year	Test Year
PUMPING						
Water Fill Station		369	515	500	520	541
Booster Pump Power	1,489	1,489	506	2,000	2,080	2,163
Booster Pump O&M			0	20,000	0	0
Uncollectable Rates	2,871					
Water Plant Operators Wages and Benefits	95,206					
Staff Training	5,799					
Treatment Plant-Security	437					
Plant Supplies	5,370					
Vehicle O&M	249					
Vehicle Fuel	4,657					
Other				0	0	0
TOTAL PUMPING	116,078	1,858	1,021	22,500	2,600	2,704
WATER TREATMENT Including SOS						
Operation Labour and Benefits		95,206	112,296	120,349	125,163	130,169
Purification Supplies	44,354	44,354	63,818	60,000	62,400	64,896
Water Testing	28,134	28,134	21,698	30,000	31,200	32,448
Maintenance of Equipment		797	1,852	4,000	4,160	4,326
Treatment Plant Security		437	437	550	572	595
Treatment Plant O&M	8,574	8,574	10,138	20,000	10,816	11,249
Sludge Removal	1,756	1,756	1,939	7,000	7,280	7,571
Staff Training		5,799	0	5,000	5,200	5,408
Treatment Plant Power	31,449	31,449	31,000	32,860	34,174	35,541
Telephone		3,760	5,573	4,000	4,160	4,326
Plant Supplies		5,370	2,686	2,000	2,080	2,163
Small Tools			0	200	208	216
Watershed Committee				200	208	216
Watershed Advertising				800	832	865
Other			0	0	0	0
TOTAL WATER TREATMENT AND SOS	114,267	225,636	251,437	286,959	288,453	299,991

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

TRANSMISSION AND DISTRIBUTION						
Meters Labour and Benefits	6,794	6,794				
Mains Labour and Benefits	3,607	3,607				
Laterals Labour and Benefits	1,298	1,298				
Meters O&M	17,474	17,474	28,145	27,247	28,337	29,470
Mains O&M	19,831	19,831	13,617	12,948	13,466	14,005
Hydrant O&M			0	1,000	1,040	1,082
Leak Detection			0	3,000	3,120	3,245
Vehicle Lease			5,804	5,820	6,053	6,295
Vehicle O&M		249	0	1,000	1,040	1,082
Vehicle Fuel		4,657	4,609	4,000	4,160	4,326
Laterals O&M	7,908	7,908	3,263	7,640	7,946	8,263
Maintenance of Reservoir						
Insurance		2,042				
Water Haulers Fill Station	369					
Maintenance of Equipment	797					
Other - Leak Detection						
Other						
TAL TRANSMISSION AND DISTRIBUTION	58,077	63,859	55,438	62,655	65,161	67,768
ADMINISTRATION AND GENERAL						
Other Interest and Bank Charges						
Payment to Town General	81,032	81,032	81,032	81,032	84,273	87,644
Auditors	4,335	4,335	5,465	4,888	5,084	5,287
Insurance			2,305	3,000	3,120	3,245
Legal and Miscellaneous	1,359		0	530	551	573
Board of Public Utilities	1,640	1,640	1,800	1,800	1,872	1,947
Uncollectible rates		2,871	0	1,000	1,040	1,082
Telephone	3,760					
Insurance	2,042					
Studies	2,130	2,130				
Miscellaneous		1,359	2,000	1,500	1,560	1,622
OTAL ADMINISTRATION AND GENERAL	96,298	93,367	92,602	93,750	97,500	101,400

02-Jan-24

Stewiacke 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	Previous Year	74,944
					0
LAND AND LAND RIGHTS					
Source of Supply Land	0				0
Land - General					0
STRUCTURES AND IMPROVEMENTS					
Source of Supply Structures	0		0	0.02	0
Power and Pumping Structures	0		0	0.04	0
Purification	0		0	0.05	0
Storage Reservoir and Building upgrades	0	0	0	0.02	0
Water Treatment Plant	0	0	0	0.02	0
Other - Well Source Study PHIV	370,000	85,000	285,000	0.05	18,500
Other	0		0	0.05	0
Equipment					
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0		0	0.1	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.2	0
Backwash Piping	0		0	0.02	0
Distribution Mains Equipment			0		0
Meter Shop Equipment	0	0	0	0	0
Other	0	0	0	0.1	0
Mains					
Transmission	0	0	0	0.0133	0
Distribution	1,365,570	960,339	405,231	0.0133	18,162
Meters					
		0	0	0.05	0
Hydrants					
Sprinkler Connections		0	0	0.0133	0
Services					
	0	0	0	0.02	0
Other					
	0	0	0	0.2	0
TOTAL	1,735,570	1,045,339	690,231		36,662
Source of Funding					
			Depreciation Fund Balance beginning of year		593,191
			Interest on Fund balance		7,415
Outside Funding	1,045,339		Contribution During the Year		111,606
Depreciation fund	0		Fund balance before expenditures		712,212
Long Term Debt	690,231		Transfer from Depreciation Fund		0
TOTAL	1,735,570		Balance after expenditures		712,212

Stewiacke 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	Previous Year	111,606
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - Water Storage Tank	0		0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures	0		0	0.01333	0
Power and Pumping Structures	0		0	0.02	0
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.02	0
Water Treatment Plant	0		0	0.01333	0
Water Supply Study	0	0	0	0.04	0
Other	0		0	0.05	0
Equipment	0		0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0		0	0.05	0
Transportation Equipment	40,000	0	40,000	0.2	8,000
Tools and Work Equipment	0		0	0.1	0
Backwash Piping	0		0	0.05	0
Distribution Mains Equipment	0		0	0.05	0
Meter Shop Equipment	0	0	0	0.05	0
Other - Financial Software (Utility Share)	0	0	0	0.2	0
Mains	0		0		0
Transmission	0	0	0	0.0133	0
Distribution	0	0	0	0.0133	0
Meters	0	0	0	0.05	0
Hydrants	0	0	0	0.02	0
Sprinkler Connections	0	0	0	0.0133	0
Services	0	0	0	0.02	0
Other	0	0	0	0.333	0
TOTAL	40,000	0	40,000	1	8,000
Source of Funding					
			Depreciation Fund Balance beginning of year		712,212
Outside Funding	0		Interest on Fund balance		8,903
Capital from Surplus	-		Contribution During the Year		119,606
Depreciation fund	40,000		Fund balance before expenditures		840,721
Long Term Debt	0		Transfer from Depreciation Fund		0
			Expenditure During Year		40,000
TOTAL	40,000		Balance after expenditures		800,721

Stewiacke 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 Previous Year		119,606
					0
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Source Water Protection					0
STRUCTURES AND IMPROVEMENTS					
Source of Supply Structures	0		0	0.02	0
Power and Pumping Structures	0		0	0.02	0
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	0		0	0.02	0
Water Treatment Plant	0		0	0.01333	0
Water Supply Study	0		0	0.04	0
Other	0		0	0.05	0
Equipment					
Electrical Pumping	0		0	0.05	0
Purification Equipment	0		0	0.05	0
Emergency Generator	0		0	0.05	0
Transportation Equipment			0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment			0	0.05	0
Meter Pit	0		0	0.05	0
Other Equipment	0		0	0.2	0
Mains					
Transmission	0		0	0.0133	0
Distribution	0	0	0	0.0133	0
Meters					
		0	0	0.05	0
Hydrants					
	0	0	0	0.02	0
Sprinkler Connections			0	0.0133	0
Services					
	0	0	0	0.02	0
Other					
	0		0	0.02	0
TOTAL	0	0	0		0
Source of Funding					
			Depreciation Fund Balance beginning of year		800,721
Outside Funding	0		Interest on Fund balance		10,009
Capital from Surplus	-		Contribution During the Year		119,606
Depreciation fund	0		Fund balance before expenditures		930,336
Long Term Debt	0		Transfer from Depreciation Fund		0
TOTAL	0		Balance after expenditures		930,336

Stewiacke Water Utility
Calculation of Depreciation of Tangible Plant at Total Cost
2026/27

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation rate Previous Year		119,606
					0
LAND AND LAND RIGHTS					
Source of Supply Land			0		0
Land - General			0		0
STRUCTURES AND IMPROVEMENTS			0		0
Source of Supply Structures			0	0.01333	0
Power and Pumping Structures			0	0.02	0
Purification			0	0	0
Distribution Reservoirs and Standpipes	3,290,000	2,401,700	888,300	0.0133	10,939
Water Treatment Plant	5,118,000	3,736,140	1,381,860	0.02	25,590
Well Field Development and buildings	731,000	533,630	197,370	0.02	3,655
Other			0	0.05	0
Equipment			0		0
Electrical Pumping		0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment			0	0.05	0
Transportation Equipment		0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
GIS System			0	0.05	0
Distribution Mains Equipment			0	0.05	0
Meter Shop Equipment		0	0	0.05	0
Other Equipment			0	0.2	0
Mains			0		0
Transmission	2,925,000	2,135,250	789,750	0.0133	9,726
Distribution	0	0	0	0.0133	0
Meters	0		0	0.05	0
Hydrants	0	0	0	0.02	0
Sprinkler Connections			0	0.0133	0
Services	0	0	0	0.02	0
Other					0
TOTAL	12,064,000	8,806,720	3,257,280	1	49,910
Source of Funding					
			Depreciation Fund Balance beginning of year		930,336
Outside Funding	8,806,720		Interest on Fund balance		11,629
Capital from Surplus	250,815		Contribution During the Year		169,516
Depreciation fund	1,050,000		Fund balance before expenditures		1,111,481
Long Term Debt	1,956,465		Transfer from Depreciation Fund		1,050,000
TOTAL	12,064,000		Balance after expenditures		61,481

<p style="text-align: center;">Stewiacke Water Utility Calculation of Amortization on Capital Contributions (to Plant) 2024/25</p>			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures	0	0.01	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.02	0
Water Treatment Plant	0	0.01	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment	0	0.00	0
Electrical Pumping	0	0.05	0
Purification Equipment	0	0.05	0
Office Furniture and Equipment	0	0.05	0
Transportation Equipment	0	0.2000	0
Tools and Work Equipment	0	0.10	0
GIS System	0	0.05	0
Distribution Mains Equipment	0	0.05	0
Meter Shop Equipment	0	0.05	0
Other Equipment	0	0.20	0
Mains	0	0.00	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	0	0.050	0
Hydrants	0	0.0200	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	0		0

<p style="text-align: center;">Stewiacke Water Utility Calculation of Amortization on Capital Contributions (to Plant) 2025/26</p>			
	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS		0.00	0
Source of Supply Structures	0	0.02	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	0	0.0200	0
Water Treatment Plant	0	0.01	0
General - Watershed Study	0	0.04	0
Other Water Source Structures	0	0.05	0
Equipment	0	0.00	0
Electrical 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
Tools and Work Equipment	0	0.10	0
GIS System	0	0.05	0
Distribution Mains Equipment	0	0.05	0
Meter Shop Equipment	0	0.05	0
Other Equipment	0	0.20	0
Mains	0	0.00	0
Transmission	0	0.0133	0
Distribution	0	0.0133	0
Meters	0	0.05	0
Hydrants	0	0.02	0
Sprinkler Connections	0	0.01	0
Services	0	0.02	0
Other	0	0.02	0
TOTAL	0		0

Stewiacke Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2026/27

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.00	0
Land - General	0	0.00	0
STRUCTURES AND IMPROVEMENTS	0	0.00	0
Source of Supply Structures	0	0.01	0
Power and Pumping Structures	0	0.02	0
Purification	0	0.00	0
Distribution Reservoirs and Standpipes	2,401,700	0.0133	31,943
Water Treatment Plant	3,736,140	0.02	74,723
General - Watershed Study	533,630	0.02	10,673
Other Water Source Structures	0	0.05	0
Equipment	0	0.00	0
Electrical 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
Tools and Work Equipment	0	0.10	0
GIS System	0	0.05	0
Distribution Mains Equipment	0	0.05	0
Meter Shop Equipment	0	0.05	0
Other Equipment	0	0.20	0
Mains	0	0.00	0
Transmission	2,135,250	0.0133	28,399
Distribution	0	0.0133	0
Meters	0	0.05	0
Hydrants	0	0.02	0
Sprinkler Connections	0	0.0133	0
Services	0	0.02	0
Other	0	0.00	0
TOTAL	8,806,720		145,737

<p style="text-align: center;">Stewiacke Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2023/24</p>							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
	(from Financial Statements)		(from Financial Statements)				
Intangible Plant							
Organization and Working Capital			-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - Reservoir/Treatment/Transmissio	-	-	-	90.0%	0	10.0%	0
STRUCTURES AND IMPROVEMENTS	-		-		0		0
Water Wells	178,243	-	178,243	90.0%	160,419	10.0%	17,824
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Purification	-	-	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	1,716,814	-	1,716,814	40.0%	686,726	60.0%	1,030,088
Water Treatment Plant	417,277	-	417,277	90.0%	375,549	10.0%	41,728
Water Supply Study		370,000	370,000	90.0%	333,000	10.0%	37,000
Other		-	-	90.0%	0	10.0%	0
Equipment			-		0		0
Electrical Equipment	-	-	-	90.0%	0	10.0%	0
Purification Equipment	125,912	-	125,912	90.0%	113,321	10.0%	12,591
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	28,595	-	28,595	90.0%	25,736	10.0%	2,860
Tools and Work Equipment	-	-	-	90.0%	0	10.0%	0
Computers	24,051	-	24,051	90.0%	21,646	10.0%	2,405
Distribution Mains Equipment		-	-	50.0%	0	50.0%	0
Meter Shop Equipment	-	-	-	90.0%	0	10.0%	0
Other - Office Equipment	-	-	-	90.0%	0	10.0%	0
Mains		-	-		0		0
Transmission	-	-	-	40.0%	0	60.0%	0
Distribution	1,946,865	1,365,570	3,312,435	40.0%	1,324,974	60.0%	1,987,461
Meters	33,910	-	33,910	100.0%	33,910	0.0%	0
Hydrants	77,718	-	77,718	0.0%	0	100.0%	77,718
Services	207,498	-	207,498	100.0%	207,498	0.0%	0
Other Water rate study	-	-	-	90.0%	0	10.0%	0
TOTAL	4,756,883	1,735,570	6,492,453	50.6%	3,282,778	49.4%	3,209,675

Stewiacke 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	-		-	100.0%	0	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	-	-	-	90.0%	0	10.0%	0
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	178,243	-	178,243	90.0%	160,419	10.0%	17,824
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Purification	-	-	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	1,716,814	-	1,716,814	40.0%	686,726	60.0%	1,030,088
Water Treatment Plant	417,277	-	417,277	90.0%	375,549	10.0%	41,728
Water Supply Study	370,000	-	370,000	90.0%	333,000	10.0%	37,000
Other	-	-	-	90.0%	0	10.0%	0
Equipment	-	-	-		0		0
Water Treatment Equipment	-	-	-	90.0%	0	10.0%	0
Purification Equipment	125,912	-	125,912	90.0%	113,321	10.0%	12,591
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	28,595	40,000	68,595	90.0%	61,736	10.0%	6,860
Tools and Work Equipment	-	-	-	90.0%	0	10.0%	0
Computers	24,051	-	24,051	90.0%	21,646	10.0%	2,405
Distribution Mains Equipment	-	-	-	50.0%	0	50.0%	0
Meter Shop Equipment	-	-	-	90.0%	0	10.0%	0
Other - Office Equipment	-	-	-	90.0%	0	10.0%	0
Mains	-	-	-		0		0
Transmission	-	-	-	40.0%	0	60.0%	0
Distribution	3,312,435	-	3,312,435	40.0%	1,324,974	60.0%	1,987,461
Meters	33,910	-	33,910	100.0%	33,910	0.0%	0
Hydrants	77,718	-	77,718	0.0%	0	100.0%	77,718
Services	207,498	-	207,498	100.0%	207,498	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	6,492,453	40,000	6,532,453	50.8%	3,318,778	49.2%	3,213,675

Stewiacke 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	-		-	100.0%	0	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	-	0	-	90.0%	0	10.0%	0
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	178,243	0	178,243	90.0%	160,419	10.0%	17,824
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Purification	-	0	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	1,716,814	0	1,716,814	40.0%	686,726	60.0%	1,030,088
Water Treatment Plant	417,277	0	417,277	90.0%	375,549	10.0%	41,728
Water Supply Study	370,000	0	370,000	90.0%	333,000	10.0%	37,000
Other	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Water Treatment Equipment	-	0	-	90.0%	0	10.0%	0
Purification Equipment	125,912	0	125,912	90.0%	113,321	10.0%	12,591
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	68,595	0	68,595	90.0%	61,736	10.0%	6,860
Tools and Work Equipment	-	0	-	90.0%	0	10.0%	0
Computers	24,051	0	24,051	90.0%	21,646	10.0%	2,405
Distribution Mains Equipment	-	0	-	40.0%	0	60.0%	0
Meter Shop Equipment	-	0	-	90.0%	0	10.0%	0
Other - Office Equipment	-	0	-	90.0%	0	10.0%	0
Mains	-	0	-		0		0
Transmission	-	0	-	40.0%	0	60.0%	0
Distribution	3,312,435	0	3,312,435	40.0%	1,324,974	60.0%	1,987,461
Meters	33,910	0	33,910	100.0%	33,910	0.0%	0
Hydrants	77,718	0	77,718	0.0%	0	100.0%	77,718
Services	207,498	0	207,498	100.0%	207,498	0.0%	0
Other	-	0	-	90.0%	0	10.0%	0
TOTAL	6,532,453	-	6,532,453	50.8%	3,318,778	49.2%	3,213,675

Stewiacke Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2026/27							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	-	0	-	90.0%	0	10.0%	0
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	178,243	0	178,243	90.0%	160,419	10.0%	17,824
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Purification	-	0	-	90.0%	0	10.0%	0
Distribution Reservoirs and Standpipes	1,716,814	3,290,000	5,006,814	40.0%	2,002,726	60.0%	3,004,088
Water Treatment Plant	417,277	5,118,000	5,535,277	90.0%	4,981,749	10.0%	553,528
Water Supply Study	370,000	731,000	1,101,000	90.0%	990,900	10.0%	110,100
Other	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-				
Water Treatment Equipment	-	0	-	90.0%	0	10.0%	0
Purification Equipment	125,912	0	125,912	90.0%	113,321	10.0%	12,591
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	68,595	0	68,595	90.0%	61,736	10.0%	6,860
Tools and Work Equipment	-	0	-	90.0%	0	10.0%	0
Computers	24,051	0	24,051	90.0%	21,646	10.0%	2,405
Distribution Mains Equipment	-	0	-	40.0%	0	60.0%	0
Meter Shop Equipment	-	0	-	90.0%	0	10.0%	0
Other - Office Equipment	-	0	-	90.0%	0	10.0%	0
Mains	-	0	-		0		0
Transmission	-	2,925,000	2,925,000	40.0%	1,170,000	60.0%	1,755,000
Distribution	3,312,435	0	3,312,435	40.0%	1,324,974	60.0%	1,987,461
Meters	33,910	0	33,910	100.0%	33,910	0.0%	0
Hydrants	77,718	0	77,718	0.0%	0	100.0%	77,718
Services	207,498	0	207,498	100.0%	207,498	0.0%	0
Other	-	0	-	90.0%	0	10.0%	0
TOTAL	6,532,453	12,064,000	18,596,453	59.5%	11,068,878	40.5%	7,527,575

Stewiacke Water Utility Allocation of Fire Protection Charges Projected Expenses for 2024/25			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Power and Pumping	22,500	10.0%	2,250
Water Treatment	286,959	10.0%	28,696
Transmission and Distribution	62,655	49.2%	30,823
Administration and General	93,750	10.0%	9,375
Depreciation	111,554	49.2%	54,880
Taxes	32,506	49.2%	15,992
Return on Rate Base	132,116	49.2%	64,995
Total	742,040	27.9%	207,011

Stewiacke Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2025/26 <u>HANDBOOK</u>			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Power and Pumping	2,600	10.0%	260
Water Treatment	288,453	10.0%	28,845
Transmission and Distribution	65,161	49.2%	32,056
Administration and General	97,500	10.0%	9,750
Depreciation	111,554	49.2%	54,880
Taxes	33,481	49.2%	16,471
Return on Rate Base	95,915	49.2%	47,186
Total	694,665	27.3%	189,449

Stewiacke Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2025/26 <u>REQUESTED</u>			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Power and Pumping	22,500	10.0%	2,250
Water Treatment	286,959	10.0%	28,696
Transmission and Distribution	62,655	49.2%	30,823
Administration and General	93,750	10.0%	9,375
Depreciation	111,554	49.2%	54,880
Taxes	32,506	49.2%	15,992
Return on Rate Base	132,116	49.2%	64,995
Total	742,040	27.9%	207,011

Stewiacke Water Utility Allocation of Fire Protection Charges Projected Expenses for Year 2026/27			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Power and Pumping	2,704	10.0%	270
Water Treatment	299,991	10.0%	29,999
Transmission and Distribution	67,768	40.5%	27,431
Administration and General	101,400	10.0%	10,140
Depreciation	161,464	40.5%	65,358
Taxes	34,485	40.5%	13,959
Return on Rate Base	265,214	40.5%	107,355
Total	933,026	27.3%	254,513

Stewiacke Water Utility				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2023/24	2024/25	2025/26	2026/27
	(Estimated)	Test Year	Test Year	Test Year
RATE BASE				
Utility plant in Service March 31st	6,492,453	6,532,453	6,532,453	18,596,453
Less Accumulated Depreciaiton on actual cost of plant in service (Estimated)	(1,247,563)	(1,359,117)	(1,470,671)	(1,632,135)
Less unamortized amount of capital contribution for plant in service	(2,718,307)	(2,675,910)	(2,633,512)	(11,252,098)
Estimated Rate Base at Year End	2,526,583	2,497,426	2,428,270	5,712,220
REQUIRED RETURN				
Non-operating Expenditures (B-2)	152,989	139,616	103,415	272,714
Less Non-operating Revenue	(3,000)	(3,000)	(3,000)	(3,000)
Less Other Non-operating Revenue (B-2)	(6,000)	(4,500)	(4,500)	(4,500)
Return on Rate Base	143,989	132,116	95,915	265,214
Required Rate of Return (Req'd Return/Est Rate Base)	5.70%	5.29%	3.95%	4.64%

Stewiacke 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	
Power and Pumping	22,500	2,250	20,250						100%	20,250	
Water Treatment	286,959	28,696	258,263						100%	258,263	
Transmission and Distribution	62,655	30,823	31,832			0%	0	100%	31,832		
Administration and General	93,750	9,375	84,375	10%	8,438	90%	75,938				
Depreciation	111,554	54,880	56,674			100%	56,674				
Taxes	32,506	15,992	16,514			100%	16,514				
Return on Rate Base	132,116	64,995	67,121			84%	56,382	8%	5,370	8%	5,370
SUBTOTAL	742,040	207,011	535,030		8,438		205,508		37,201	283,883	
TOTAL	742,040	207,011	535,030		8,438		205,508		37,201	283,883	

Stewiacke Water Utility											
Calculation of Revenue Required for Each Billing/Cost Category											
2025/26											
HANDBOOK											
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Power and Pumping	2,600	260	2,340						100%	2,340	
Water Treatment	288,453	28,845	259,608						100%	259,608	
Transmission and Distribution	65,161	32,056	33,105			0%	0	100%	33,105		
Administration and General	97,500	9,750	87,750	10%	8,775	90%	78,975				
Depreciation	111,554	54,880	56,674			100%	56,674				
Taxes	33,481	16,471	17,010			100%	17,010				
Return on Rate Base	95,915	47,186	48,729			86%	41,907	7%	3,411	7%	3,411
SUBTOTAL	694,665	189,449	505,216		8,775		194,566		36,516	265,359	
TOTAL	694,665	189,449	505,216		8,775		194,566		36,516	265,359	

Stewiacke Water Utility											
Calculation of Revenue Required for Each Billing/Cost Category											
2025/26											
REQUESTED											
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Power and Pumping	22,500	2,250	20,250						100%	20,250	
Water Treatment	286,959	28,696	258,263						100%	258,263	
Transmission and Distribution	62,655	30,823	31,832			0%	0	100%	31,832		
Administration and General	93,750	9,375	84,375	10%	8,438	90%	75,938				
Depreciation	111,554	54,880	56,674			100%	56,674				
Taxes	32,506	15,992	16,514			100%	16,514				
Return on Rate Base	132,116	64,995	67,121			84%	56,382	8%	5,370	8%	5,370
SUBTOTAL	742,040	207,011	535,030		8,438		205,508		37,201	283,883	
TOTAL	742,040	207,011	535,030		8,438		205,508		37,201	283,883	

Stewiacke Water Utility											
Calculation of Revenue Required for Each Billing/Cost Category											
2026/27											
	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Power and Pumping	2,704	270	2,434						100%	2,434	
Water Treatment	299,991	29,999	269,992						100%	269,992	
Transmission and Distribution	67,768	27,431	40,336			0%	0	100%	40,336		
Administration and General	101,400	10,140	91,260	10%	9,126	90%	82,134				
Depreciation	161,464	65,358	96,106			100%	96,106	0%	0	0%	0
Taxes	34,485	13,959	20,526			100%	20,526				
Return on Rate Base	265,214	107,355	157,859			40%	63,144	30%	47,358	30%	47,358
SUBTOTAL	933,026	254,513	678,513		9,126		261,910		87,694	319,784	
TOTAL	933,026	254,513	678,513		9,126		261,910		87,694	319,784	

Stewiacke Water Utility Service Connections and Equivalents 2024/25			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	645	1	645
3/4"	0	1.5	0
1"	22	2.5	55
1.5"	5	5	25
2"	1	8	8
3"	2	16	32
4"	0	25	0
6"	0	50	0
TOTAL	675		765

Stewiacke Water Utility Service Connections and Equivalents 2025/26			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	650	1	650
3/4"	0	1.5	0
1"	22	2.5	55
1.5"	5	5	25
2"	1	8	8
3"	2	16	32
4"	0	25	0
6"	0	50	0
TOTAL	680		770

Stewiacke Water Utility Service Connections and Equivalents 2026/27			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	0	1	0
5/8"	655	1	655
3/4"	0	1.5	0
1"	22	2.5	55
1.5"	5	5	25
2"	1	8	8
3"	2	16	32
4"	0	25	0
6"	0	50	0
TOTAL	685		775

Worksheet C-5

02-Jan-24

Stewiacke Water Utility					
Service Connections and Equivalents					
2024/25					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	268.64	12.50	281.14	70.28
5/8"	1	268.64	12.50	281.14	70.28
3/4"	1.5	402.96	12.50	415.46	103.86
1"	2.5	671.60	12.50	684.10	171.02
1.5"	5	1,343.19	12.50	1,355.69	338.92
2"	8	2,149.10	12.50	2,161.60	540.40
3"	16	4,298.21	12.50	4,310.71	1,077.68
4"	25	6,715.95	12.50	6,728.45	1,682.11
6"	50	13,431.90	12.50	13,444.40	3,361.10
TOTAL					

Stewiacke Water Utility					
Service Connections and Equivalents					
2025/26					
HANDBOOK					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge - Handbook	
				Annual	Quarterly
Unmetered	1	252.68	12.90	265.59	66.40
5/8"	1	252.68	12.90	265.59	66.40
3/4"	1.5	379.03	12.90	391.93	97.98
1"	2.5	631.71	12.90	644.61	161.15
1.5"	5	1,263.42	12.90	1,276.32	319.08
2"	8	2,021.47	12.90	2,034.37	508.59
3"	16	4,042.94	12.90	4,055.84	1,013.96
4"	25	6,317.09	12.90	6,330.00	1,582.50
6"	50	12,634.19	12.90	12,647.09	3,161.77
TOTAL					

Stewiacke Water Utility					
Service Connections and Equivalents					
2025/26					
REQUESTED					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge - Handbook	
				Annual	Quarterly
Unmetered	1	268.64	12.50	281.14	70.28
5/8"	1	268.64	12.50	281.14	70.28
3/4"	1.5	402.96	12.50	415.46	103.86
1"	2.5	671.60	12.50	684.10	171.02
1.5"	5	1,343.19	12.50	1,355.69	338.92
2"	8	2,149.10	12.50	2,161.60	540.40
3"	16	4,298.21	12.50	4,310.71	1,077.68
4"	25	6,715.95	12.50	6,728.45	1,682.11
6"	50	13,431.90	12.50	13,444.40	3,361.10
TOTAL					

Stewiacke Water Utility					
Service Connections and Equivalents					
2026/27					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	337.95	13.32	351.27	87.82
5/8"	1	337.95	13.32	351.27	87.82
3/4"	1.5	506.92	13.32	520.24	130.06
1"	2.5	844.87	13.32	858.19	214.55
1.5"	5	1,689.74	13.32	1,703.06	425.77
2"	8	2,703.58	13.32	2,716.91	679.23
3"	16	5,407.16	13.32	5,420.49	1,355.12
4"	25	8,448.70	13.32	8,462.02	2,115.50
6"	50	16,897.39	13.32	16,910.71	4,227.68
TOTAL					

Worksheet C-6

02-Jan-24

Stewiacke Water Utility Water Consumption by Block		
Meter Size	Actual Current Consumption	2024/25 Consumption
	1st Block Imp Gallons	1st Block Imp Gallons
Unmetered	0	0
5/8"	17,790,231	17,929,217
3/4"	0	0
1"	2,403,771	2,403,771
1.5"	811,349	811,349
2"	341,732	341,732
3"	454,934	454,934
4"	0	0
6"	0	0
TOTAL	21,802,017	21,941,003

Stewiacke Water Utility Water Consumption by Block		
Meter Size	2025/26 Current Consumption	2026/27 Consumption
	1st Block Imp Gallons	1st Block Imp Gallons
Unmetered	0	0
5/8"	18,068,203	18,207,190
3/4"	0	0
1"	2,403,771	2,403,771
1.5"	811,349	811,349
2"	341,732	341,732
3"	454,934	454,934
4"	0	0
6"	0	0
TOTAL	22,079,989	22,218,976

Worksheet C-7

02-Jan-24

Stewiacke Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	12.94
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.70
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	
	14.63

Stewiacke Water Utility Calculation of Consumption Charge - Handbook 2025/26		HANDBOOK
NET PRODUCTION EXPENSE		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6		12.02
NET DELIVERY EXPENSES		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6		1.65
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons		13.67

Stewiacke Water Utility Calculation of Consumption Charge - Requested 2025/26		REQUESTED
NET PRODUCTION EXPENSE		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6		12.94
NET DELIVERY EXPENSES		
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6		1.70
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons		14.63

Stewiacke Water Utility Calculation of Consumption Charge 2026/27	
NET PRODUCTION EXPENSE	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	14.39
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	3.95
TOTAL CONSUMPTION CHARGE PER 1000 Imp.Gallons	
	18.34

Stewiacke 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	0	281.14	0	
5/8"	645	281.14	181,334	
3/4"	0	415.46	0	
1"	22	684.10	15,050	
1.5"	5	1,355.69	6,778	
2"	1	2,161.60	2,162	
3"	2	4,310.71	8,621	
4"	0	6,728.45	0	
6"	0	13,444.40	0	
TOTAL BASE REVENUE			213,946	
CONSUMPTION CHARGE				
	Quantity	\$/ 1,000 gallons		
1st Block	21,941,003	14.63		321,084
TOTAL CONSUMPTION REVENUE			321,084	
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)				535,030

Stewiacke Water Utility				
Water Consumption by Block - Handbook				
2025/26				
				HANDBOOK
BASE CHARGE				
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>	
Unmetered	0	265.59	0	
5/8"	650	265.59	172,632	
3/4"	0	391.93	0	
1"	22	644.61	14,182	
1.5"	5	1,276.32	6,382	
2"	1	2,034.37	2,034	
3"	2	4,055.84	8,112	
4"	0	6,330.00	0	
6"	0	12,647.09	0	
TOTAL BASE REVENUE			203,341	
CONSUMPTION CHARGE				
	Quantity	\$/ 1,000 gallons		
1st Block	22,079,989	13.67		301,875
TOTAL CONSUMPTION REVENUE			301,875	
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)				505,216

Stewiacke Water Utility			
Water Consumption by Block - Requested			
2025/26			
			REQUESTED
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	281.14	0
5/8"	650	281.14	182,740
3/4"	0	415.46	0
1"	22	684.10	15,050
1.5"	5	1,355.69	6,778
2"	1	2,161.60	2,162
3"	2	4,310.71	8,621
4"	0	6,728.45	0
6"	0	13,444.40	0
TOTAL BASE REVENUE			215,351
CONSUMPTION CHARGE			
	Quantity	\$/ 1,000 gallons	
1st Block	22,079,989	14.63	323,118
TOTAL CONSUMPTION REVENUE			323,118
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			538,469

Stewiacke Water Utility			
Water Consumption by Block with Calculated Rates			
2026/27			
BASE CHARGE			
<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	0	351.27	0
5/8"	655	351.27	230,082
3/4"	0	520.24	0
1"	22	858.19	18,880
1.5"	5	1,703.06	8,515
2"	1	2,716.91	2,717
3"	2	5,420.49	10,841
4"	0	8,462.02	0
6"	0	16,910.71	0
TOTAL BASE REVENUE			271,036
CONSUMPTION CHARGE			
	Quantity	\$/ 1,000 gallons	
1st Block	22,218,976	18.34	407,478
TOTAL CONSUMPTION REVENUE			407,478
TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION)			678,513

Stewiacke Water Utility
Comparison of Current Water Rates with Proposed New Rates
2024/25

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed		
Unmetered	-							237.01	260.53		9.9%
5/8"	6,949	66.87	70.28	5.1%	90.97	101.70	11.8%	157.84	171.98	14.14	9.0%
3/4"	-	98.65	103.86	5.3%	-	-	0.0%	-	-	-	0.0%
1"	27,316	162.21	171.02	5.4%	357.56	399.74	11.8%	519.77	570.76	50.99	9.8%
1.5"	40,567	321.11	338.92	5.5%	531.03	593.66	11.8%	852.14	932.59	80.45	9.4%
2"	85,433	511.79	540.40	5.6%	1,118.32	1,250.22	11.8%	1,630.11	1,790.63	160.52	9.8%
3"	56,867	1,020.28	1,077.68	5.6%	744.39	832.19	11.8%	1,764.67	1,909.86	145.20	8.2%
4"	-	1,592.32	1,682.11	5.6%	-	-	0.0%	1,592.32	1,682.11		0.0%
6"	-	3,181.34	3,361.10	5.7%	-	-		3,181.34	3,361.10		0.0%

Stewiacke Water Utility
Comparison of Current Water Rates with Proposed Requested New Rates - HANDBOOK
2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed		
Unmetered	-							260.53	244.13		-6.3%
5/8"	6,949	70.28	70.28	0.0%	101.70	95.01	-6.6%	171.98	165.29	(6.69)	-3.9%
3/4"	-	103.86	103.86	0.0%	-	-	0.0%	-	-	-	0.0%
1"	27,316	171.02	171.02	0.0%	399.74	373.46	-6.6%	570.76	544.48	(26.28)	-4.6%
1.5"	40,567	338.92	338.92	0.0%	593.66	554.63	-6.6%	932.59	893.56	(39.03)	-4.2%
2"	85,433	540.40	540.40	0.0%	1,250.22	1,168.03	-6.6%	1,790.63	1,708.43	(82.19)	-4.6%
3"	56,867	1,077.68	1,077.68	0.0%	832.19	777.48	-6.6%	1,909.86	1,855.15	(54.71)	-2.9%
4"	-	1,682.11	1,682.11	0.0%	-	-	0.0%	1,682.11	1,682.11		0.0%
6"	-	3,361.10	3,361.10	0.0%	-	-		3,361.10			0.0%

Stewiacke Water Utility
Comparison of Current Water Rates with Proposed Requested New Rates - REQUESTED
2025/26

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed		
Unmetered	-							260.53	260.53		0.0%
5/8"	6,949	70.28	70.28	0.0%	101.70	101.70	0.0%	171.98	171.98	-	0.0%
3/4"	-	103.86	103.86	0.0%	-	-	0.0%	-	-	-	0.0%
1"	27,316	171.02	171.02	0.0%	399.74	399.74	0.0%	570.76	570.76	-	0.0%
1.5"	40,567	338.92	338.92	0.0%	593.66	593.66	0.0%	932.59	932.59	-	0.0%
2"	85,433	540.40	540.40	0.0%	1,250.22	1,250.22	0.0%	1,790.63	1,790.63	-	0.0%
3"	56,867	1,077.68	1,077.68	0.0%	832.19	832.19	0.0%	1,909.86	1,909.86	-	0.0%
4"	-	1,682.11	1,682.11	0.0%	-	-	0.0%	1,682.11	1,682.11		0.0%
6"	-	3,361.10	3,361.10	0.0%	-	-		-			0.0%

Stewiacke Water Utility
Comparison of Current Water Rates with Proposed New Rates
2026/27

Meter Size	Average Quarterly Consumption	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Quarterly Charge Change	Percent Change
	1st Block	Current	Proposed		Current	Proposed		Current	Proposed		
Unmetered	-							244.13	326.23		33.6%
5/8"	6,949	70.28	87.82	24.9%	101.70	127.44	25.3%	171.98	215.26	43.28	25.2%
3/4"	-	103.86	130.06	25.2%	-	-	0.0%	-	-	-	0.0%
1"	27,316	171.02	214.55	25.4%	399.74	500.95	25.3%	570.76	715.49	144.73	25.4%
1.5"	40,567	338.92	425.77	25.6%	593.66	743.97	25.3%	932.59	1,169.74	237.15	25.4%
2"	85,433	540.40	679.23	25.7%	1,250.22	1,566.77	25.3%	1,790.63	2,246.00	455.37	25.4%
3"	56,867	1,077.68	1,355.12	25.7%	832.19	1,042.89	25.3%	1,909.86	2,398.01	488.15	25.6%
4"	-	1,682.11	2,115.50	25.8%	-	-	0.0%	1,682.11	2,115.50		0.0%
6"	-	3,361.10	4,227.68	25.8%	-	-	0.0%	-	-		0.0%

Stewiacke Water Utility					
Comparative Statement of Operations					
Fiscal Years ending March 31st					
	2023/24 Year	Projection Using Proposed Rates			
		2024/25 Test Year	2025/26 Test Year	2025/26 Test Year	2026/27 Test Year
			HANDBOOK	REQUESTED	
OPERATING REVENUES					
Metered Sales	485,705	522,698	505,216	538,469	678,513
Public Fire Protection	188,598	202,408	189,449	207,011	254,513
Flat Rate Sales	0	0	0	0	0
Total	674,303	725,106	694,665	745,480	933,026
OPERATING EXPENDITURES					
Power and Pumping	1,021	22,500	2,600	2,600	2,704
Water Treatment	251,437	286,959	288,453	288,453	299,991
Transmission and Distribution	55,438	62,655	65,161	65,161	67,768
Administration and General	92,602	93,750	97,500	97,500	101,400
Depreciation	103,554	111,554	111,554	111,554	161,464
Taxes	32,184	32,506	33,481	33,481	34,485
Total	536,236	609,924	598,750	598,750	667,812
OPERATING PROFIT (LOSS)					
NON-OPERATING REVENUES					
Interest and other income	8,000	3,000	3,000	3,000	3,000
Other Income'	0	0	0	0	0
Other	0	0	0	0	0
Total	8,000	3,000	3,000	3,000	3,000
NON-OPERATING REVENUES					
Connections and Reconnections	5,000	3,000	3,000	3,000	3,000
Sprinkler Service/Private Hydrants	1,000	1,000	1,000	1,000	1,000
Other Income	0	500	500	500	500
Total	6,000	4,500	4,500	4,500	4,500
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	64,436	64,434	36,250	36,250	36,250
Debt Charges - Interest	11,376	10,005	6,988	6,988	5,713
New Debt - Principal	18,764	19,889	21,083	21,083	22,348
New Debt - Interest	41,414	40,288	39,095	39,095	37,830
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
New Debt - Principal	0	0	0	0	53,186
New Debt - Interest	0	0	0	0	117,388
Bank Charges	0	0	0	0	0
Capital out of Revenue	17,000	5,000	0	0	0
Owners Return on Rate Base	0	0	0	0	0
Total	152,989	139,616	103,415	103,415	272,714
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	-922	-16,934	0	50,815	0
SURPLUS AT BEGINNING OF YEAR	651,033	650,110	633,176	633,176	683,991
CAPITAL SPENDING IN CURRENT YEAR	0	0	0	0	250,815
ACCUMULATED SURPLUS (DEFICIT)	650,110	633,176	633,176	683,991	433,176

Appendix 1
Loan Calculator
Long Term Debt
2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	690,231

Payment Schedule

Year	Principal	Interest	Total	Balance
1	\$18,763.62	41,413.86	60,177.48	671,467.38
2	\$19,889.44	40,288.04	60,177.48	651,577.93
3	\$21,082.81	39,094.68	60,177.48	630,495.13
4	\$22,347.78	37,829.71	60,177.48	608,147.35
5	\$23,688.64	36,488.84	60,177.48	584,458.71
6	\$25,109.96	35,067.52	60,177.48	559,348.75
7	\$26,616.56	33,560.92	60,177.48	532,732.19
8	\$28,213.55	31,963.93	60,177.48	504,518.63
9	\$29,906.37	30,271.12	60,177.48	474,612.27
10	\$31,700.75	28,476.74	60,177.48	442,911.52
11	\$33,602.79	26,574.69	60,177.48	409,308.73
12	\$35,618.96	24,558.52	60,177.48	373,689.77
13	\$37,756.10	22,421.39	60,177.48	335,933.67
14	\$40,021.46	20,156.02	60,177.48	295,912.21
15	\$42,422.75	17,754.73	60,177.48	253,489.45
16	\$44,968.12	15,209.37	60,177.48	208,521.34
17	\$47,666.20	12,511.28	60,177.48	160,855.13
18	\$50,526.18	9,651.31	60,177.48	110,328.96
19	\$53,557.75	6,619.74	60,177.48	56,771.21
20	\$56,771.21	3,406.27	60,177.48	-

Loan Calculator
Long Term Debt
2024/25

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

Payment Schedule

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

Loan Calculator
Long Term Debt
2025/26

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

Payment Schedule for Capital Works

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

Loan Calculator
Long Term Debt
2026/27

Interest Rate	6.0%
Term in years	20
Capital \$	1,956,465

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$53,185.63	\$117,387.90	170,573.53	1,903,279.37
2	\$56,376.77	\$114,196.76	170,573.53	1,846,902.59
3	\$59,759.38	\$110,814.16	170,573.53	1,787,143.21
4	\$63,344.94	\$107,228.59	170,573.53	1,723,798.27
5	\$67,145.64	\$103,427.90	170,573.53	1,656,652.64
6	\$71,174.38	\$99,399.16	170,573.53	1,585,478.26
7	\$75,444.84	\$95,128.70	170,573.53	1,510,033.42
8	\$79,971.53	\$90,602.01	170,573.53	1,430,061.89
9	\$84,769.82	\$85,803.71	170,573.53	1,345,292.07
10	\$89,856.01	\$80,717.52	170,573.53	1,255,436.06
11	\$95,247.37	\$75,326.16	170,573.53	1,160,188.69
12	\$100,962.21	\$69,611.32	170,573.53	1,059,226.48
13	\$107,019.95	\$63,553.59	170,573.53	952,206.53
14	\$113,441.14	\$57,132.39	170,573.53	838,765.39
15	\$120,247.61	\$50,325.92	170,573.53	718,517.78
16	\$127,462.47	\$43,111.07	170,573.53	591,055.31
17	\$135,110.22	\$35,463.32	170,573.53	455,945.10
18	\$143,216.83	\$27,356.71	170,573.53	312,728.27
19	\$151,809.84	\$18,763.70	170,573.53	160,918.43
20	\$160,918.43	\$9,655.11	170,573.53	-

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

SCHEDULE "A"
TOWN OF STEWIACKE WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % 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 Stewiacke Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Unmetered (based on 13,000 gallons per quarter)	260.45
Size of Meter	
5/8"	70.28
3/4"	103.86
1"	171.02
1.5"	338.92
2"	540.40
3"	1,077.68
4"	1,682.11
6"	3,361.10

(b) **Consumption Rate (per 1,000 imp. gallons)**

\$ 14.63 per 1,000 imp. gallons

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Stewiacke shall pay, annually for public fire protection services on or before September 30, 2024, for fire protection services, the sum of \$202,408 based on 3 months at the existing rate of \$188,598 and 9 months at the calculated rate on Worksheet C-1 (\$207,011).

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 \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

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

7. 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

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\$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 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 \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$300.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 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. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. 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 \$25.00 for each visit if, in the judgment of the Utility, it is required.

13. CHARGE FOR COLLECTION VISIT

The Utility may charge a \$25.00 fee for each visit by Utility staff to a customer whose payment is overdue, if in the opinion of the Utility such fee is warranted.

SCHEDULE "B"
TOWN OF STEWIACKE 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 1.5 % 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 Stewiacke Water Utility.

1. **RATES:**

<u>(a) Base Charges</u>	<u>Quarterly</u>
Unmetered (based on 13,000 gallons per quarter)	260.45
Size of Meter	
5/8"	70.28
3/4"	103.86
1"	171.02
1.5"	338.92
2"	540.40
3"	1,077.68
4"	1,682.11
6"	3,361.10

(b) Consumption Rate (per 1,000 imp. gallons)

\$ 14.63 per 1,000 imp. gallons

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Stewiacke shall pay, annually for public fire protection services on or before September 30, 2026, for fire protection services, the sum of \$207,011.

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 \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

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

7. 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 \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

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8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 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 \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 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. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. 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 \$25.00 for each visit if, in the judgment of the Utility, it is required.

13. CHARGE FOR COLLECTION VISIT

The Utility may charge a \$25.00 fee for each visit by Utility staff to a customer whose payment is overdue, if in the opinion of the Utility such fee is warranted.

SCHEDULE "C"
TOWN OF STEWIACKE WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

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

RATES

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

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % 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 Stewiacke Water Utility.

1. **RATES:**

<u>(a) Base Charges</u>	<u>Quarterly</u>
Unmetered (based on 13,000 gallons per quarter)	326.23
Size of Meter	
5/8"	87.82
3/4"	130.06
1"	214.55
1.5"	425.77
2"	679.23
3"	1,355.12
4"	2,115.50
6"	4,227.68

(b) Consumption Rate (per 1,000 imp. gallons)

\$ 18.34 per 1,000 imp. gallons

(c) Minimum Bill

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Stewiacke shall pay, annually for public fire protection services on or before September 30, 2026, for fire protection services, the sum of \$254,513, or

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

- a) the sum of 40.5% of Transmission and Distribution, Taxes and Depreciation expenses of the Utility, and 40.5% of the sum of the (Non-Operating Expenditures less the Non-Operating Revenue less Other Operating Revenue 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 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 \$250.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

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

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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 \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 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 \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 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. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. 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 \$25.00 for each visit if, in the judgment of the Utility, it is required.

13. CHARGE FOR COLLECTION VISIT

The Utility may charge a \$25.00 fee for each visit by Utility staff to a customer whose payment is overdue, if in the opinion of the Utility such fee is warranted.

C

SCHEDULE D
RULES AND REGULATIONS

TOWN OF STEWIACKE
WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES
(Effective 1 July 2024)

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

“Town” means the Town of Stewiacke

“Utility” means the Stewiacke Water Utility of the Town of Stewiacke

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

“Domestic Service” means the type of service supplied to the owner or his authorized agent or to the occupant or tenant of any space or area occupied for the distinct purpose of a dwelling house, rooming house, apartment, flat, etc.

“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.

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.

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 2% per annum, not compounded.
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. **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.

The Utility charges the base rate for the entire year for seasonal customers. The quarterly base rate charge will apply for each quarter regardless of water turn-offs.

6. **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of approximately three months (quarterly). All bills are due and payable when rendered. 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.
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 - In the event a customer has been billed in error for a Service they did not receive, the Utility will reimburse such customer the amount billed to

and paid by the customer, together with interest calculated as simple interest paid on savings accounts by the Utility's bank, respecting the period during which the customer was incorrectly billed by the Utility, such period not to exceed five years.

8. **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.
9. **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 Schedule of Rates and Charges for Re-establishing Water Service after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is in compliance with arrangements.
10. **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.
11. **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.
12. **METER READERS:** Each meter reader shall be provided with an official identification, which he/she shall exhibit on request.
13. **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. The Utility shall have the right to suspend service to any customer who refuses such access.

14. **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. 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 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.

15. **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on his service and shall protect it. He 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 shall be paid by the customer. 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.

16. **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$100.00 to defray, in part, the cost of making the test for meters up to 1 ½ inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.

17. **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 Regulations of and be approved by the proper official of the Town of Stewiacke as set out in the Town's By-Laws. 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 Town of Stewiacke representing 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.

18. **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.

19. CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:

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

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

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

(d) 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.

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

(i) suspend water service to such person, or

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

20. **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.
21. **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.
22. **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.
23. **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 diameter shall be laid for any service.

The cost of supplying and laying a 3/4" service pipe and fittings including 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 to the street line shall be shall be paid for by the Customer. From the street line to the premises the cost shall be paid for by the customer.

The excavation may be the same excavation as is used for the sewer service pipe providing the minimum horizontal and vertical separation between the water and sewer pipes can be obtained. If the separation distances cannot be obtained a separate excavation for the water service pipe shall be provided. In either case the excavation and backfilling and replacement of the street and sidewalk surfaces is to be provided by the applicant without cost to the Utility.

For services larger than 3/4" the whole cost shall be borne by the customer, less the cost of a 3/4" service 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 Town 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.

24. **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 property 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 his/her 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 his service pipe and, after being notified of same, he/she refuses or unduly delays 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.

25. **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.

26. **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.

27. **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. Responsibility for the installation and maintenance of all privately owned

fire protection systems, including fire protection lines, sprinkler systems and hydrants shall be the responsibility of the owner.

28. **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.
29. **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 of the Utility for such purpose.
30. **RESELLING OF WATER:** It is prohibited for a customer of the Utility to resell water to others, without the express written consent of the Utility. In the event that a customer is reselling water to others, without prior approval by the Utility, the Utility may suspend service to the premises until such time as the activity ceases or approval to resell is granted.
31. **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.
32. **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.
33. **THEFT OF SERVICE:** The Utility may impose penalties in addition to charges for Service approved by these Regulations for each unauthorized Water Service Connection, as follows:

a) First incident	\$300.00
b) Second incident, and each incident thereafter	\$750.00
34. **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 Town of Stewiacke's Subdivision Regulations. All hydrants in the water system, including those on transmission mains, are available for fire protection.

35. **DEPOSITS IN ADVANCE:** Whenever a customer requests the Utility to do work for which he/she is required to pay and the Utility agrees to do the work, he/she 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 or execute an agreement to pay the actual cost. When the actual cost is determined, an adjustment in the payment shall be made. Water service shall not be established by the Utility until all charges are paid in full. Installations shall be made in accordance with the Stewiacke Water Utility specifications and be subject to inspection by the Utility's Staff prior to water service being made available.
36. **PRESSURE REDUCING VALVES:**
- a) 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 time.
 - b) A customer receiving service water pressure less than that which is needed for domestic use and fire protection requirements shall be responsible for providing and maintaining, at no cost to the Utility, a suitable booster pump.
37. **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 35, 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.
38. **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.

39. REQUESTS FOR EXTENIONS OF SERVICE: The Utility has no obligation to extend water service into areas with no water service. Requests for such extensions will be reviewed by the Utility on a case by case basis.

40. 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.